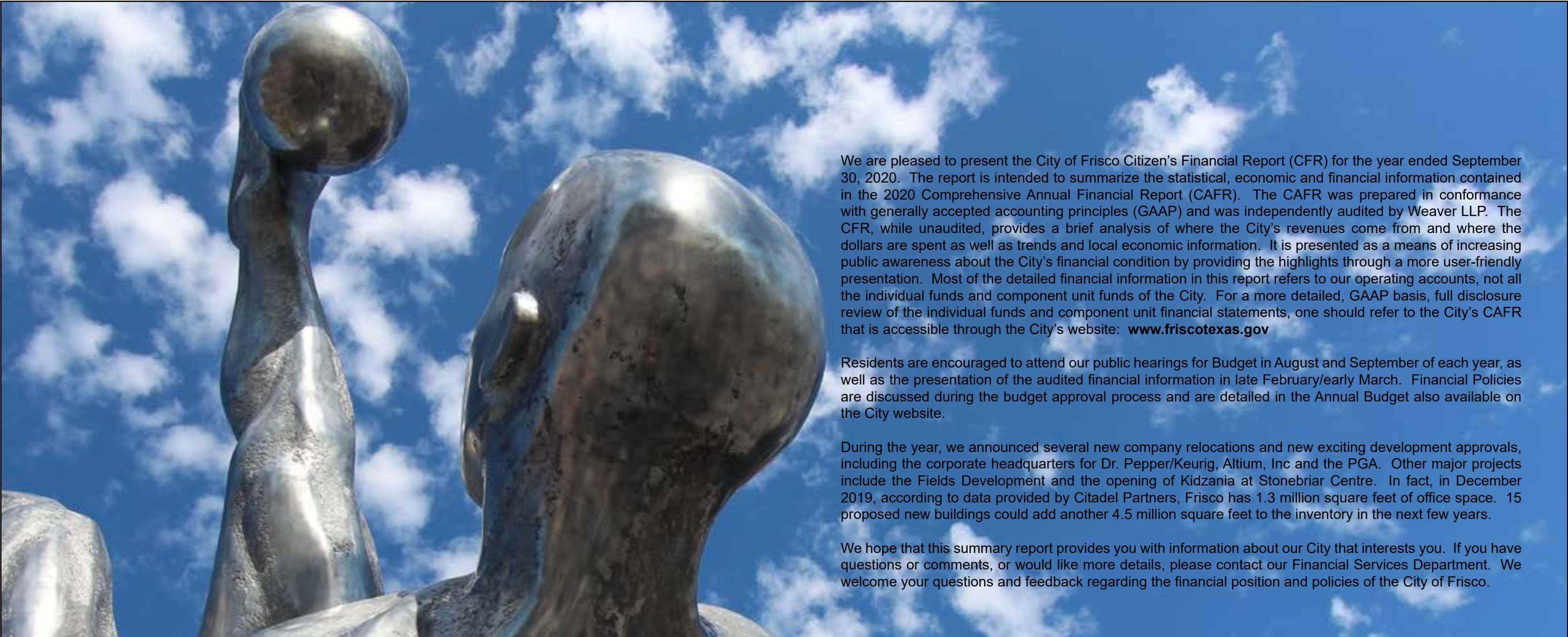




**CITY OF FRISCO, TEXAS  
CITIZENS' FINANCIAL REPORT  
FOR THE YEAR ENDED SEPTEMBER 30, 2020**







We are pleased to present the City of Frisco Citizen’s Financial Report (CFR) for the year ended September 30, 2020. The report is intended to summarize the statistical, economic and financial information contained in the 2020 Comprehensive Annual Financial Report (CAFR). The CAFR was prepared in conformance with generally accepted accounting principles (GAAP) and was independently audited by Weaver LLP. The CFR, while unaudited, provides a brief analysis of where the City’s revenues come from and where the dollars are spent as well as trends and local economic information. It is presented as a means of increasing public awareness about the City’s financial condition by providing the highlights through a more user-friendly presentation. Most of the detailed financial information in this report refers to our operating accounts, not all the individual funds and component unit funds of the City. For a more detailed, GAAP basis, full disclosure review of the individual funds and component unit financial statements, one should refer to the City’s CAFR that is accessible through the City’s website: [www.friscotexas.gov](http://www.friscotexas.gov)

Residents are encouraged to attend our public hearings for Budget in August and September of each year, as well as the presentation of the audited financial information in late February/early March. Financial Policies are discussed during the budget approval process and are detailed in the Annual Budget also available on the City website.

During the year, we announced several new company relocations and new exciting development approvals, including the corporate headquarters for Dr. Pepper/Keurig, Altium, Inc and the PGA. Other major projects include the Fields Development and the opening of Kidzania at Stonebriar Centre. In fact, in December 2019, according to data provided by Citadel Partners, Frisco has 1.3 million square feet of office space. 15 proposed new buildings could add another 4.5 million square feet to the inventory in the next few years.

We hope that this summary report provides you with information about our City that interests you. If you have questions or comments, or would like more details, please contact our Financial Services Department. We welcome your questions and feedback regarding the financial position and policies of the City of Frisco.

**CITY MANAGERS OFFICE**

City Manager                George Purefoy  
Deputy City Manager     Henry Hill  
Assistant City Manager   Nell Lange  
Assistant City Manager   Ben Brezina

**PREPARED BY FINANCIAL SERVICES DEPARTMENT**

Chief Financial Officer        Anita Cothran, CGFO  
Assistant Finance Director   Kim Sinclair, CGFO  
Assistant Finance Director - Budget   Jennifer Hundt, CPA, CGFO  
Budget & Strategic Planning Manager   Tanya Anderson  
Controller                        Derrick Cotten, CPA  
Senior Financial Analyst        Blaine Morris

**FINANCE BUSINESS CALENDAR**





# 2020 Frisco City Council

The City of Frisco, incorporated in 1908, is located in west central Collin County and east central Denton County, approximately 25 miles north of downtown Dallas at the intersection of the Dallas North Tollway (DNT) and State Highway 121, now known as Sam Rayburn Tollway (SRT). US Highway 380 is the northern border for the City, FM 423 is the western border, Custer Road the eastern border and State Highway 289 is a major north/south corridor. DFW Airport and Love Field are within a short 30 minute drive.

Frisco is a political subdivision that operates as a home-rule city under the laws of the State of Texas and a charter approved by the voters in 1987 and amended in 2002, 2010 and 2019. The City operates under the Council/Manager form of government. Policy making and legislative authority are vested in the governing council, which consists of the Mayor and six members elected at large. The Council is responsible for, among other things, passing ordinances, adopting the budget, appointing committees, and hiring the City Manager, City Attorney and Municipal Judge.



**WILL SOWELL**  
MAYOR PRO-TEM, PLACE 3



**JEFF CHENEY**  
MAYOR



**SHONA HUFFMAN**  
DEPUTY MAYOR PRO-TEM, PLACE 2



**BILL WOODARD**  
PLACE 4



**JOHN KEATING**  
PLACE 1



**TIM NELSON**  
PLACE 5



**BRIAN LIVINGSTON**  
PLACE 6

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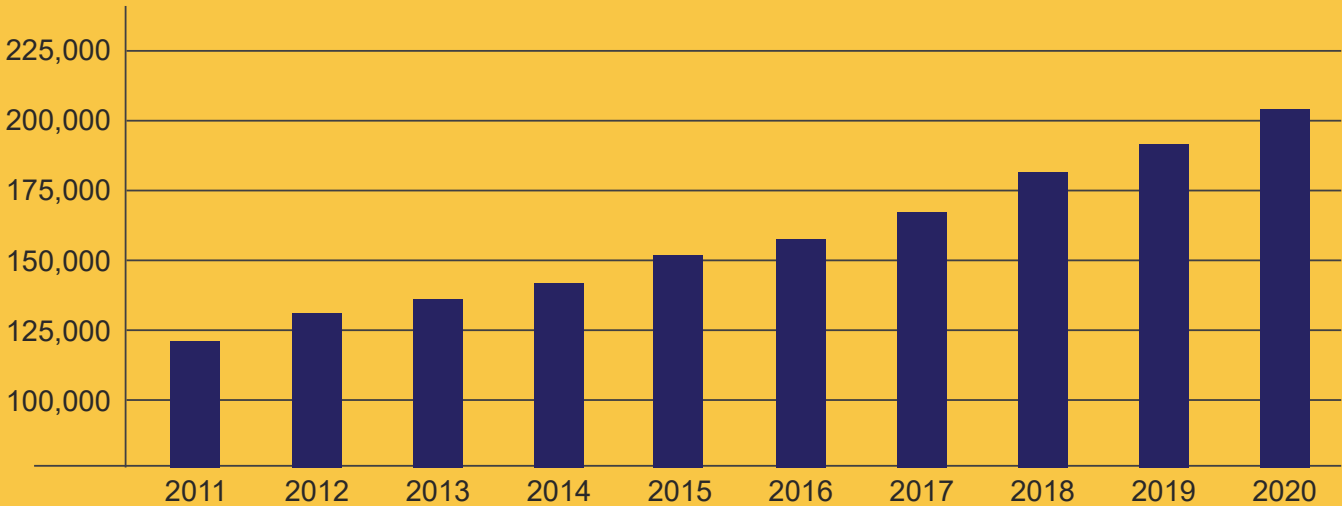
Check out links to our video extras.

[www.friscotexas.gov](http://www.friscotexas.gov)

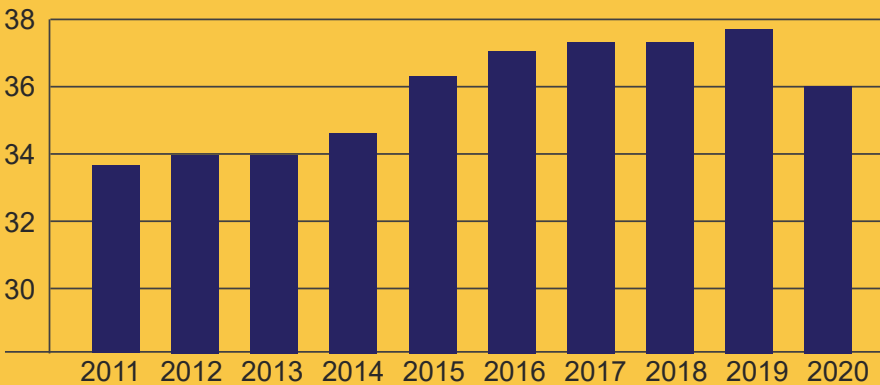
# Population & Demographic Trends

## POPULATION:

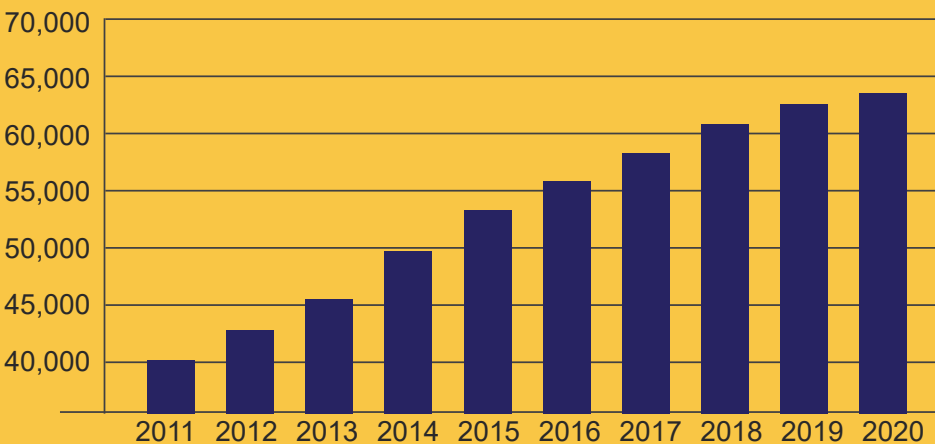
The annual population growth rate in 2020 was 6.6%, with a gain of more than 12,000 residents.



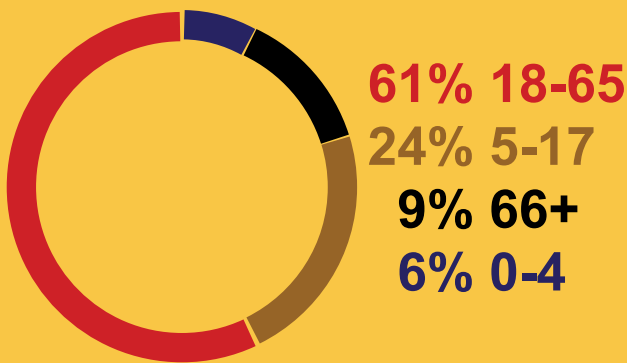
## MEDIAN AGE:



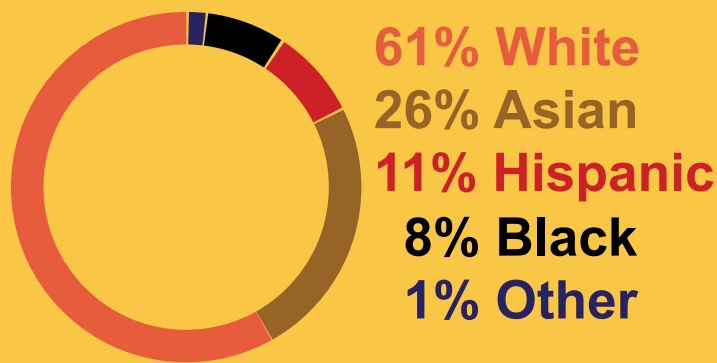
## SCHOOL ENROLLMENT:



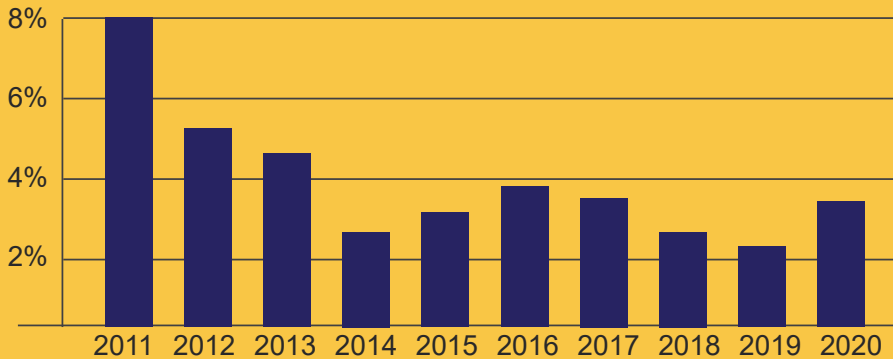
## POPULATION AGES:



## POPULATION ETHNICITY:



## UNEMPLOYMENT RATES:



**3.5%**

POVERTY RATE



**\$116,884**

MEDIAN HOUSEHOLD INCOME



**\$438,104**

AVERAGE ASSESSED HOME VALUE



**\$399,208**

MEDIAN HOME VALUE



**\$2,348**

MEDIAN MONTHLY MORTGAGE



**\$1,540**

MEDIAN MONTHLY RENT

## HOUSING TENURE TYPES:

**Owner Units 66%**

**Rental Units 34%**

## HOUSING UNITS:

**Single Family 54,353**

**Multi-Family 20,667**

**Other 1,618**

**75,212**

## HOUSING BURDEN:

>30% income

**Homeowner 24%**

**Renter 41%**



# Culture and Recreation



# General Government

Public Safety	
<b>Police</b>	
Stations	1
Patrol / Traffic Vehicles	75
Physical Arrests	2,462
Traffic Violations	11,257
Parking Violations	193
<b>Fire</b>	
Stations	9
Calls Answered	14,471
Inspections	2,904
Inspections (SAFER Program)	1,394
<b>Highways &amp; Streets</b>	
Streets (miles)	2,500
Street Resurfacing (sq. yds.)	24,419
Street lights / poles	12,032
Traffic Signals	155
Street curb miles swept	10,780

Water and Sewer	
<b>Sewer</b>	
Customers:	58,354
Sanitary sewers (miles):	798
Storm sewer (miles):	448
Average daily wastewater flow:	14.9**
<b>Water</b>	
Customers:	61,515
New connections:	2,490
Water lines (miles):	1,059
Fire hydrants:	11,622
Maximum daily capacity:	127**
Average daily consumption:	32**

\*\*millions of gallons/day

Staffing Levels		
	2019	2020
General Government	288	288
Public Safety		
Police Officer	214	218
Police Civilian	111	111
Firefighter, Officer	238	238
Fire Civilian	27	27
Highways & Streets		
Engineering	42	42
Maintenance	77	77
Culture & Recreation	487	467
Environmental Services	18	21
Utilities	119	119
Stormwater	20	20
Total	1,641	1,628

Building Permits Issued	
Residential	Commercial
2,282	454
Planning & Development Cases Processed	
712	

Environmental Services	
Solid waste collected:	114,892*
Recycled materials collected:	20,364*

\*in tons

# Economic Development Activity

The City anticipates continued development interest and investment as our business attraction and retention efforts, as well as our schools, public safety, infrastructure and parks systems make Frisco one of the best places to locate and grow a business, raise a family, obtain an education or be innovative!

## Educational Attainment

High School/ GED	96%
Bachelor's Degree	37%
Graduate Degree	27%

## Top Occupations

Management	19%
Sales	14%
Computer & Mathematical	11%
Business & Financial Operations	11%
Office & Administrative Support	10%

## Principal Taxpayers FY 2020 by Taxable Assessed Valuation

Stonebriar Mall Ltd Partnership	\$354,194,082
Blue Star HQ Inc	\$224,713,504
BPR Shopping Center LP	\$156,196,309
AMLI Parkwood Boulevard LLC	\$121,896,962
Bell Fund VII Frisco Market Center	\$117,500,000
Hall 3201 Dallas Inc.	\$106,389,850
Hall Office Portfolio DB LLC	\$97,456,693
DD PCR III LLC (Apartments)	\$97,009,066
Specified Properties	\$91,291,621
Blue Star Frisco Health Complex LC	\$90,197,000

## Principal Employers FY 2020 by Number of Employees

Frisco ISD	7,442
City of Frisco	1,628
T-Mobile USA	1,000
Mario Sinacola & Sons Excavating	800
Conifer	615
Baylor Medical Center (Warren Parkway)	460
Fiserv	460
IKEA Frisco	423
UT Southwestern / Texas Health Hospital	415
Baylor Scott & White / Centennial Hospital	400



# Government-Wide Statement of Net Position

Net Position, the amount that assets and deferred outflow of resources exceed liabilities and deferred inflow of resources, may serve over time as a useful indicator of a City's financial position. It is a snapshot of the City's entire resources and obligations, or net worth, at the close of the fiscal year. The City's combined net position is \$1.97 billion as of September 30, 2020, which consists of \$1.5 billion in governmental activities and \$465 million in business-type activities.

The three components of net position are:

**Net Investment in Capital Assets**, represents the City's investment in land, buildings, improvements other than buildings (infrastructure), machinery, equipment, vehicles and construction in progress, less unspent bond proceeds.

**Restricted assets** represent external restrictions imposed by creditors, grantors, contributors, or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.

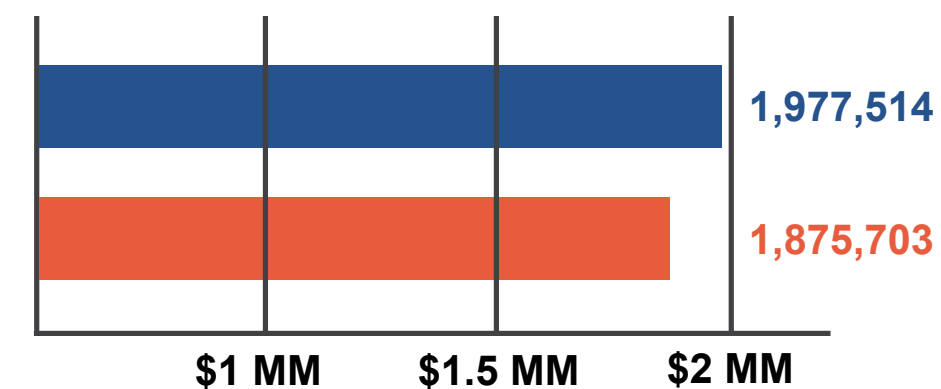
**Unrestricted assets** represent assets that may be used to meet the City's ongoing obligations to citizens and creditors.

Government-wide financial statements provide financial information about the City as a whole. The government-wide focus is on the sustainability of the City as an entity and the change in aggregate financial position resulting from the activities of the fiscal period for governmental activities and business-type activities.

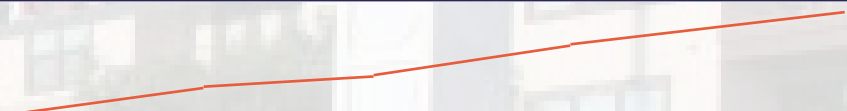
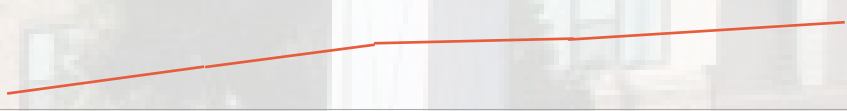
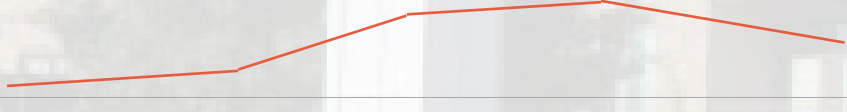
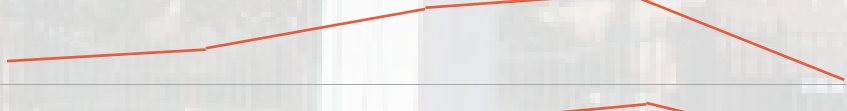
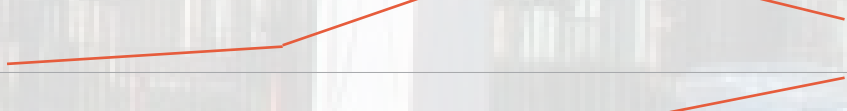
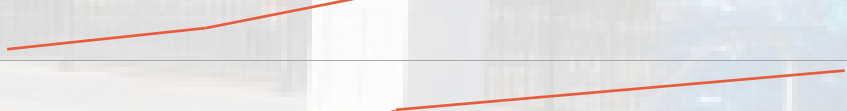
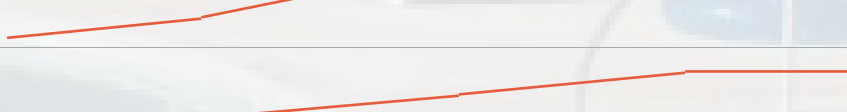

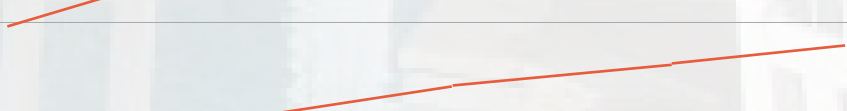
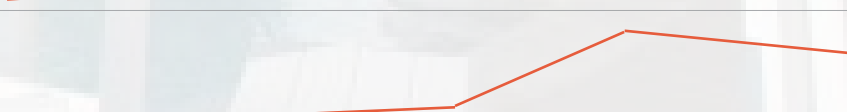


## Summary Statement of Net Position - 2 year Analysis (in thousands)

	2020	2019
Assets	\$ 2,960,785	\$ 2,863,295
Deferred Outflow of Resources	28,750	40,277
Liabilities	999,025	1,025,593
Deferred Inflow of Resources	12,996	2,276
Net Investment in Capital Assets	1,734,206	1,646,106
Restricted	111,210	115,075
Unrestricted	132,098	114,552
<b>Total</b>	<b>\$ 1,977,514</b>	<b>\$ 1,875,703</b>

## Net Position (in thousands)



# City of Frisco Financial Health Measures

MEASURE	FY20	FY19	% CHANGE	5 YEAR TREND
Ad Valorem Taxes	\$142,680,642	\$131,952,480	8.1%	
Sales Taxes	\$45,124,776	\$44,647,320	1.1%	
Franchise Taxes	\$10,377,109	\$10,899,394	-4.8%	
Hotel/Motel Taxes	\$3,986,339	\$6,585,178	-39.5%	
Other Taxes	\$912,987	\$1,147,926	-20.5%	
Water & Sewer Revenues	\$104,121,381	\$95,978,738	8.5%	
Environmental Services/Stormwater Revenues	\$22,970,543	\$21,624,569	6.2%	
Governmental Expenses	\$301,823,599	\$286,901,657	5.2%	
Water & Sewer Expenses	\$103,357,849	\$101,466,829	1.9%	
Environmental Services/Stormwater Expenses	\$20,575,386	\$19,367,794	6.2%	
Outstanding Debt Liability	\$864,902,311	\$890,300,552	-2.9%	
Property Values (Net Taxable)	\$31,652,547,000	\$28,807,817,000	9.9%	



# Government-Wide Statement of Activities

The **Statement of Activities** presents information showing how the government's net position changed during the most recent fiscal year. All revenues and expenses are taken into account as soon as the underlying event is known, regardless of the timing of related cash flows. Revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

## Statement of Activities - 2 year Analysis (in thousands)

	2020	2019
<b>REVENUES</b>		
General:		
Property tax	\$ 142,498	\$ 131,952
Sales tax	45,125	44,647
Other tax	58,540	51,657
Investment & other	8,263	12,893
Program:		
Charges for services	154,585	153,244
Grants & contributions	118,557	155,659
<b>Total Revenue</b>	<b>527,568</b>	<b>550,052</b>
<b>EXPENSES</b>		
<b>Total Expenses</b>	<b>425,757</b>	<b>407,736</b>
Change in net position	101,811	142,316
Net position, beginning	1,875,703	1,733,387
Restatement		
<b>Net position, ending</b>	<b>\$ 1,977,514</b>	<b>\$ 1,875,703</b>

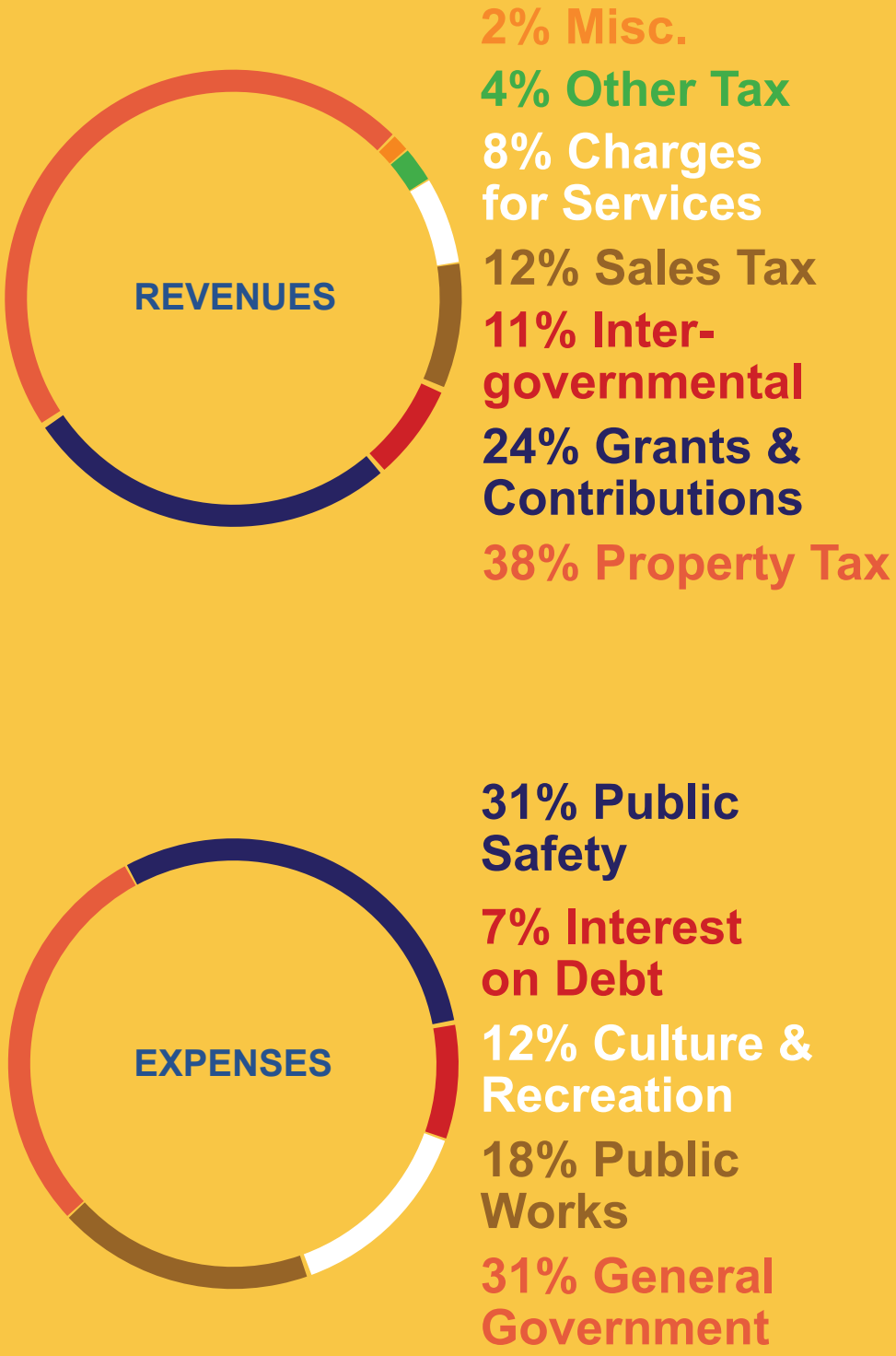
## Revenue Classifications

**General:** Taxes - Property taxes (ad valorem) are the largest revenue source for the City. Sales tax, franchise tax from utilities and intergovernmental property tax for the Tax Increment Financing District, or from the City's component units, and mixed beverage taxes are also collected by the City. Details for the major governmental revenue sources can be found on the following pages of this report.

**Program:** Charges for Services - Revenues in this classification include our permits and licenses fees, ambulance and public safety fees, parks and recreation user fees, rentals, utility fees for water, sewer, garbage and stormwater.

**Program:** Grants & Contributions - Revenues in this classification include any grants we have received during the year. Contributions include the developer contributions for infrastructure (roads, right-of-way and utilities), impact fee collections, assessment fee collections and various smaller donations for operations.

# Governmental Activities Analysis



The City's governmental activities include the general fund, special revenue funds, capital project funds and debt service funds; while business-type include the enterprise funds. The information below provides a short-term view of government operations and illustrates how services are financed.

The majority of the City's basic services, such as police, fire, libraries, parks & recreation, development, public works and general administration are reported in governmental funds. Property taxes, sales taxes and franchise fees finance most of these activities. Governmental funds focus on how money flows in and out of those funds and the balances left at year end that are available for spending. The City of Frisco maintains 16 individual governmental funds. As of September 30, 2020, the City of Frisco's governmental funds reported a combined ending fund balance of \$411 million, which is down \$2 million from the prior fiscal year.

Total revenues for governmental activities increased when compared to the prior year by approximately \$61 million. General revenue had an increase of \$10.2 million which is primarily attributed to an increase in property tax revenues. Program revenues had a decrease of \$46.9 million where charges for services and capital contributions had significant decreases. Total expenses for governmental activities increased \$12.8 million or 4%. Major expenses include salaries and benefits of \$122.9 million or 41% and depreciation expense of \$78.7 million or 26%.



# Capital Assets - What We Own

By far, the largest portion of the City's net position reflects its investment in capital assets (land, buildings, machinery and equipment) less any related debt used to acquire those assets that is still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate the liabilities.

Voters approved a \$345 million bond authorization in the May 2019 Bond Election which included five propositions for Public Safety, Streets, Public Works, Library and Parks. The chart below summarizes the unissued authorized general obligation bonds remaining by proposition.



**51% Improvements / Infrastructure**  
**27% Buildings & Improvements**  
**13% Land**  
**6% Construction in Progress**  
**3% Machinery & Equipment**



**91% Improvements / Infrastructure**  
**4% Construction in Progress**  
**2% Land**  
**2% Machinery & Equipment**  
**1% Buildings & Improvements**

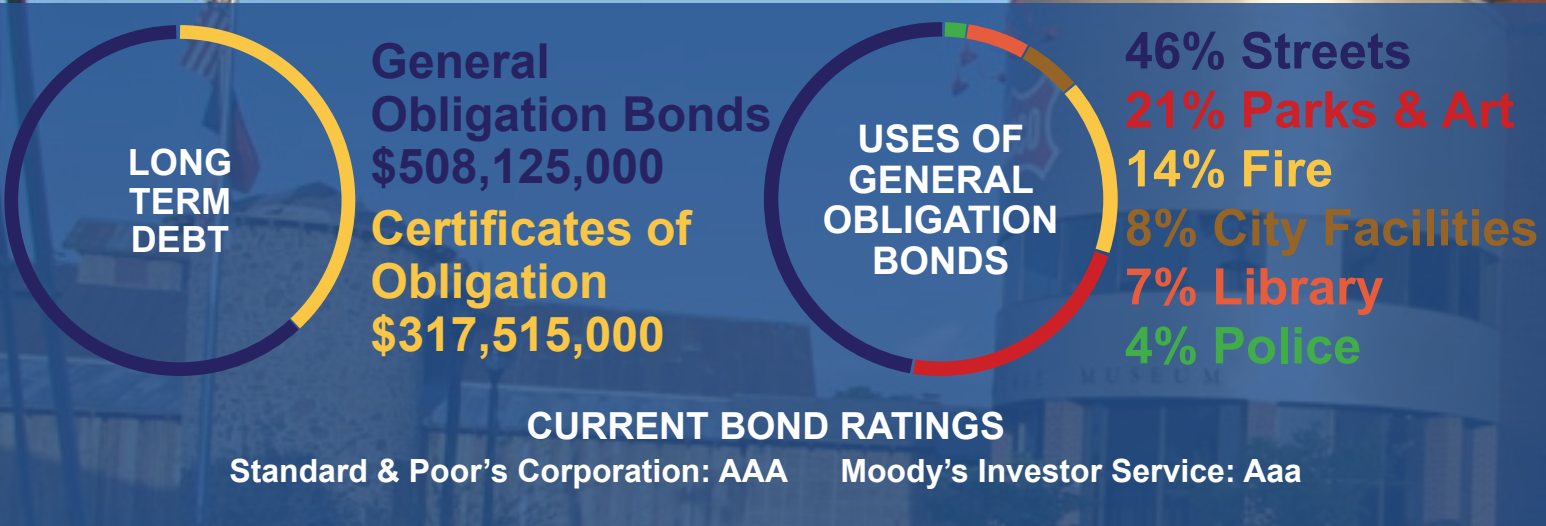
	Voted Bonds	Issued Prior Years	Issued FY2020	Will Not Be Sold	Unissued Balance
<b>ELECTION MAY 13, 2006</b>					
Branch Library (Prop 5)	8,000,000	-	-	8,000,000	-
Senior Center (Prop 7)	2,500,000	-	-	2,500,000	-
Community Cultural Arts & Science Center (Prop 8)	5,000,000	3,000,000	-	-	2,000,000
Improve/Renovate Frisco Municipal Complex (Prop 10)	1,000,000	-	-	1,000,000	-
Grand Park (Prop 12)	22,500,000	12,000,000	-	-	10,500,000
<b>Remaining 2006</b>	<b>39,000,000</b>	<b>15,000,000</b>	<b>-</b>	<b>11,500,000</b>	<b>12,500,000</b>
<b>ELECTION MAY 9, 2015</b>					
City Hall/Library Expansion (Prop 4)	37,000,000	15,000,000	-	-	22,000,000
Grand Park (Prop 7)	10,000,000	-	-	-	10,000,000
Community Cultural Arts & Science Center (Prop 8)	10,000,000	-	-	-	10,000,000
<b>Remaining 2015</b>	<b>57,000,000</b>	<b>15,000,000</b>	<b>-</b>	<b>-</b>	<b>42,000,000</b>
<b>ELECTION MAY 4, 2019</b>					
Public Safety (Prop A)	62,500,000	18,000,000	-	-	44,500,000
Street Improvements (Prop B)	155,000,000	30,000,000	30,000,000	-	95,000,000
Public Works & Technology (Prop C)	12,000,000	4,000,000	-	-	8,000,000
Library (Prop D)	62,000,000	7,000,000	-	-	55,000,000
Parks, Trails, Facilities (Prop E)	53,500,000	-	-	-	53,500,000
<b>Remaining 2019</b>	<b>345,000,000</b>	<b>59,000,000</b>	<b>30,000,000</b>	<b>-</b>	<b>256,000,000</b>
<b>Total Authorized / Unissued Bonds</b>	<b>441,000,000</b>	<b>89,000,000</b>	<b>30,000,000</b>	<b>11,500,000</b>	<b>310,500,000</b>



# Long Term Debt Service - What We Owe

At September 30, 2020, the City's total long-term debt for its governmental and business-type activities totaled \$825,640,000, which includes all debt for the city, excluding premiums and discounts.

GO bonds are issued for various City projects and repaid with ad valorem taxes. The major expend over the past ten years has been to construct new streets (46%). CO Bonds are issued for the Utility System infrastructure and for leased facility construction (such as the arena and stadiums).



Taxing Body	Debt Amount	% Overlapping	Overlapping Amount
Collin County	\$ 487,405,000	12.98 %	\$ 63,265,169
Collin County CCD	524,590,000	12.98 %	68,091,782
Denton County	611,835,000	10.88 %	66,567,648
Frisco ISD	1,966,343,118	70.22 %	1,380,766,138
Lewisville ISD	1,405,027,596	3.38 %	47,489,933
Little Elm ISD	307,078,997	13.57 %	41,670,620
Proper ISD	918,647,985	10.68 %	98,111,605
Total Overlapping Debt			\$ 1,765,962,894
City of Frisco 9/30/2020			825,640,000
Total Direct and Overlapping Debt			2,591,602,894
Total Direct and Overlapping Debt % of Ad Valorem Taxes:			8.19%
Total Direct and Overlapping Debt per Capita			\$ 12,787.56

# BUSINESS-TYPE REVENUES & EXPENSES

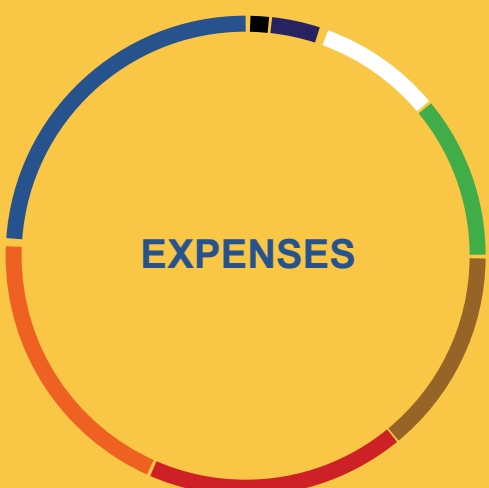
We maintain separate enterprise funds to account for water and sewer, environmental services and stormwater drainage activities. These funds account for "business-type activities", similar to those found in the private sector, that include services funded through user charges.

The City's enterprise funds recorded charges for services of \$126.9 million and impact fees of \$35.9 million. Total operating expenses were \$121.1 million. The most significant expenses of the water and sewer fund were \$33.3 million to purchase water, \$21.7 million for the cost of sewage treatment, \$16.1 million for landfill charges and garbage collection, \$19.3 million for depreciation and \$19.4 million for salaries and benefits.

The charts below reflect the total revenues and expenses for all of the City's business type activity funds, including Utilities, Stormwater, and Environmental Services.



63% Water & Sewer Fees  
19% Capital Contributions  
12% Environmental Fees  
3% Drainage Fees  
1% Misc. & Nonoperating  
1% Inspection Fees

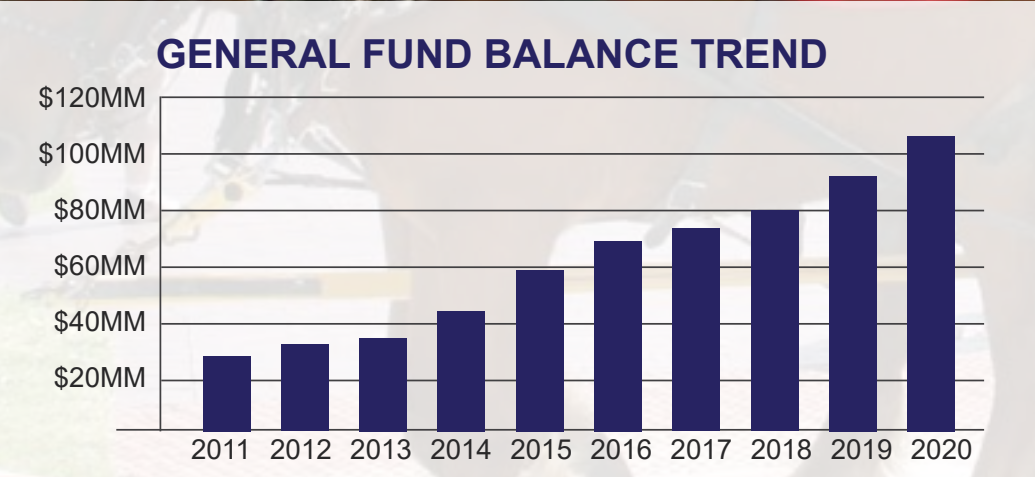


27% Water Supply  
17% Sewer Treatment  
16% Personnel Services  
15% Depreciation  
13% Landfill services & contractors  
9% Operations  
2% Interest expense  
1% G&A charge & transfers



# General Fund Trends

The fund balance (equity) of the general fund increased \$12.1 million to \$105.4 million from the prior year balance of \$93.3 million. Fund balance is a particularly important measure in the general fund because it reflects the primary functions of the government and includes local tax revenues. At the end of the current fiscal year, unassigned fund balance for the general fund of \$78.8 million is 50% of general fund expenditures. City financial policy requires us to maintain at least three months of expenditures or 25% in fund balance.



## General Fund Activity (in thousands)

	2020	2019
<b>REVENUES</b>		
Taxes:		
Property	\$ 87,776	\$ 81,862
Sales	44,829	44,452
Franchise	10,063	10,572
Other	913	1,148
Charges for services	21,538	26,648
Intergovernmental	3,716	2,932
Investment earnings	1,526	2,565
Contributions, donations and grants	2,170	125
Payments from component units	500	60
Miscellaneous	174	317
<b>Total Revenues</b>	<b>173,205</b>	<b>170,681</b>
<b>EXPENDITURES</b>		
Current		
General Government	45,798	38,849
Public Safety	77,046	79,621
Public Works	13,562	13,733
Culture and Recreation	18,263	20,429
Capital Outlay	5,286	6,878
<b>Total Expenditures</b>	<b>159,955</b>	<b>159,510</b>
<b>OTHER FINANCING SOURCES (USES):</b>		
Proceeds from sale of assets	290	1,209
Transfers in	1,223	1,045
Transfers out	(2,673)	(598)
Total other financing sources and uses	(1,160)	1,656
Net change in fund balances	12,090	12,827
Fund balances, October 1	93,282	80,455
<b>Fund balances, September 30</b>	<b>\$105,372</b>	<b>\$93,282</b>



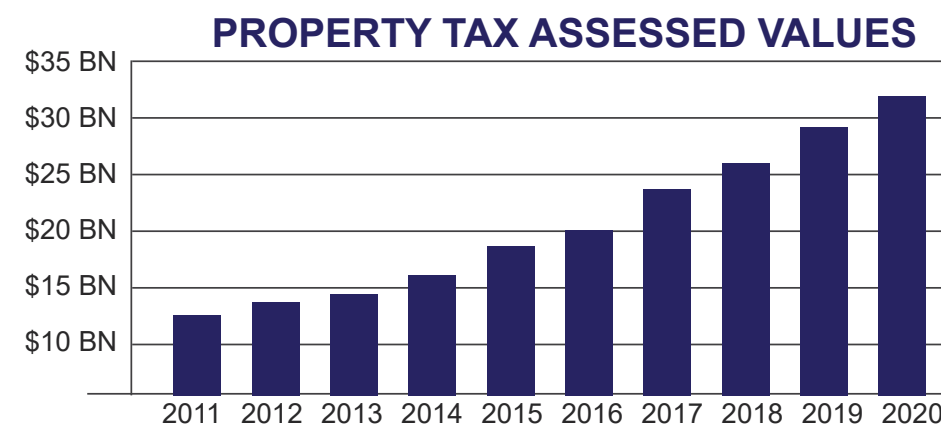
# Revenue Sources - Property Tax Values



Ad valorem property tax collections for operations and debt service are the City's largest operating revenue source and were \$143 million for FY20. The Appraisal District's assessed value for the tax roll on January 1, 2019, (which the 2020 levy was based), totaled \$31.7 billion. This tax roll included nearly \$1.7 billion in new property or a 5.68% increase and an increase of \$635 million or 2.16%, in existing property values. Overall, the January 1, 2019 tax roll increased \$2.3 billion or 7.84% over the prior year.

The City is permitted by Article XI, Section 5 of the State of Texas Constitution to levy taxes up to \$2.50 per \$100 of assessed valuation.

85% of Frisco's property tax value is the combination of single-family residence and commercial real property. The City's top five taxpayers are Stonebriar Mall, Blue Star HQ, BPR Shopping Center, AMLI Parkwood, and Bell Fund VII Frisco Market Center with a combined taxable value of \$975 million.



# Revenue Sources - Property Tax Rates

Frisco's tax rate was \$.4466 cents per \$100 of assessed valuation for FY20. The total tax rate includes \$.291520 cents for operations and maintenance (O&M) with \$.155080 cents for debt service (I&S). Frisco continues to offer one of the lowest municipal tax rates in the area. Our certified property tax base for FY 2020 was \$31.7 billion, with an \$80,000 exemption for Seniors Over 65 and a 10% homestead exemption.

The total property tax bill for a Frisco property owner includes the City, County, Independent School District and College District (within Collin County). The chart shows the tax rate for each entity for FY 2020 for residents in Collin County and Frisco ISD.

## VALUE FOR YOUR TAX DOLLARS

The annual residential property tax bill for an average home valued at \$350,000 in Collin County, Frisco ISD was \$7,144 for FY20. The City's share is \$1,563 per year or \$130.25 per month. The chart below shows how much of the annual City tax bill is allocated to each department and debt service.

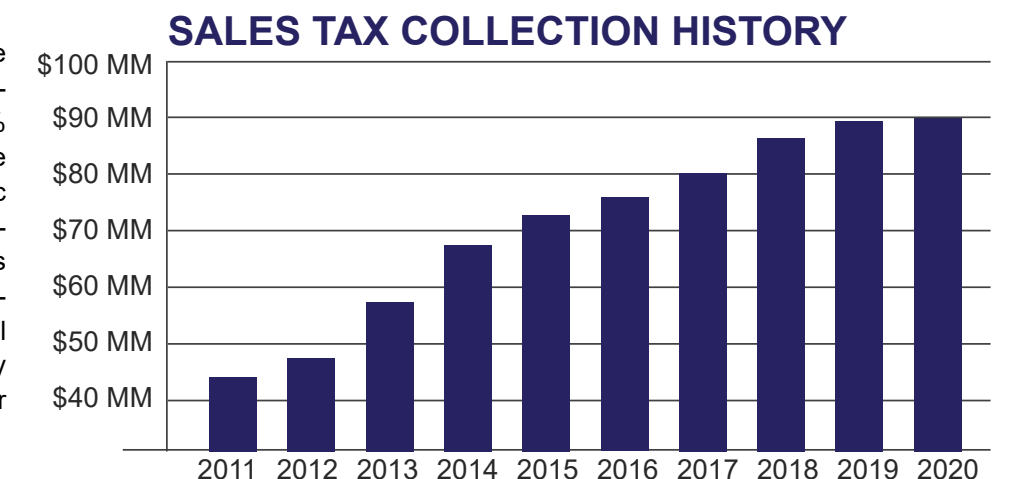


**FISD \$1.3383**  
**City \$0.4466**  
**Collin County \$0.174951**  
**Collin College \$0.081222**

# Revenue Sources - Sales Tax Collection

Total sales tax collections were \$90.2 million for FY20, an increase of approximately \$1 million or 1.1% over the prior fiscal year.

The City's local portion of 1% of the 8.25% sales tax is used to fund general fund expenses. The other 1% is used to fund our Type A & Type B corporations at .50% for economic development and .50% for park development. Sales tax collections are produced from Frisco's sizeable retail base, including a regional shopping mall, hundreds of specialty shops/boutiques and several other major retailers located in the City.





# Budget Appropriations FY21

City Council adopted the FY 2021 Budget in September 2020, as required by City Charter.

Total estimated revenues for FY21 include 45% for taxes, 25% for fees charged, 1% for interest income and miscellaneous, 10% for interfund transfers and 19% for bond proceeds to continue the Capital Improvement Programs.

Services account for 48% of the total expense, with salary and personnel costs totaling 23%. Capital outlay for the new budget year is projected to be 19% of the total expense with interfund transfers accounting for 10%.

FUND TITLE	ESTIMATED BEGINNING BALANCE		REVENUES	EXPENDITURES	TRANSFERS (NET)	ESTIMATED ENDING BUDGET
Major Funds:						
General Fund	\$ 70,799,443		\$ 176,760,467	\$ 181,588,578	\$ 5,095,386	\$ 71,066,718
TIRZ #1 Fund	5,306,529		45,380,822	24,697,907	(20,050,652)	5,938,792
Capital Projects Fund	20,229,175		86,000,000	89,051,200	7,325,000	24,502,975
Debt Service Fund	5,217,090		47,381,129	76,405,589	28,729,588	4,922,218
Utility Fund	51,661,529		105,879,240	109,183,588	3,400,982	51,758,163
Utility Capital Projects Fund	6,214,292		23,000,000	25,108,735	4,000,000	8,105,557
Utility Impact Fee Fund	17,563,944		-	-	(3,000,000)	14,563,944
Non-Major General Funds	22,695,000		1,721,166	1,794,313	(3,362,659)	19,259,194
Non-Major Special Revenue Funds	26,554,330		18,491,076	16,838,747	(1,633,338)	26,573,271
Non-Major Enterprise Funds	9,019,835		25,230,142	22,794,504	(3,074,777)	8,380,696
Component Units	149,502,495		46,510,083	38,562,997	(17,429,480)	140,020,101
Totals:	\$ 384,763,661		\$ 576,354,125	\$ 586,026,158	\$ -	\$ 375,091,628



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