

Town of Frisco  
2024 Budgeted Revenues and Expenditures

	General Fund	Capital Improvement Fund	Historic Preservation Fund	Conservation Trust Fund	Water Fund	Open Space Fund	Housing Fund	Insurance Reserve Fund	Nicotine Tax Fund	Lodging Tax Fund	Marina Fund	Grand Total
<b>Revenues</b>												
Taxes	\$15,715,092	\$2,000,000					\$2,884,000		\$730,000	\$918,000		\$22,247,092
Licenses & Permits	1,459,900						60,000		7,200			\$1,527,100
Intergovernmental	472,766	1,849,882			4,000,000					30,000		\$6,352,648
Charges for Services	3,379,350				1,537,200						2,392,600	\$7,309,150
Investment Income	320,000	120,000	1	1,000	35,000	100	44,000	35,000	6,000	10,000		\$571,101
Lottery Proceeds				40,000								\$40,000
Other Revenues	74,300	150,000			406,000		72,000	143,371		1,850		\$847,521
<b>Total Revenues</b>	<b>21,421,408</b>	<b>4,119,882</b>	<b>1</b>	<b>41,000</b>	<b>5,978,200</b>	<b>100</b>	<b>3,060,000</b>	<b>178,371</b>	<b>743,200</b>	<b>959,850</b>	<b>2,392,600</b>	<b>\$38,894,612</b>
<b>Expenditures</b>												
General Government	4,676,137							1,470,540	796,176			\$6,942,853
Public Safety	2,541,905											\$2,541,905
Community Development	2,665,180						2,151,988			571,656		\$5,388,824
Public Works	5,826,890				1,470,155							\$7,297,045
Culture and Recreation	4,286,418									523,770	1,577,719	\$6,387,907
Capital Outlay		6,050,500			900,000		15,000				400,000	\$7,365,500
Debt Service		392,838					516,500				350,900	\$1,260,238
Other Expenditures		50,000										\$50,000
<b>Total Expenditures</b>	<b>19,996,530</b>	<b>6,493,338</b>	<b>0</b>	<b>0</b>	<b>2,370,155</b>	<b>0</b>	<b>2,683,488</b>	<b>1,470,540</b>	<b>796,176</b>	<b>1,095,426</b>	<b>2,328,619</b>	<b>\$37,234,272</b>
<b>Other Sources (Uses)</b>												
Reimbursement-DW (ZM)											45,000	45,000
Sale of Assets		500,000									85,500	585,500
Loan Proceeds					95,000							95,000
Loan Payment		(95,000)										(95,000)
Developer Loan Repayment		316,551										316,551
Transfers In		2,722,772						1,244,489				3,967,261
Transfers Out	(2,734,089)			(60,000)	(51,658)		(14,089)			(1,035,221)	(72,204)	(3,967,261)
<b>Net Change in Fund Balance</b>	<b>(1,309,211)</b>	<b>1,070,867</b>	<b>1</b>	<b>(19,000)</b>	<b>3,651,387</b>	<b>100</b>	<b>362,423</b>	<b>(47,680)</b>	<b>(52,976)</b>	<b>(1,170,797)</b>	<b>122,277</b>	<b>2,607,391</b>
<i>Unavailable Fund Balance</i>	<i>-871,419</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>-10,223,884</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>-3,260</i>	<i>-5,121,517</i>	<i>-16,220,080</i>
<b>Fund Balance - January 1</b>	<b>11,187,012</b>	<b>248,533</b>	<b>1,050</b>	<b>32,676</b>	<b>6,023,459</b>	<b>12,905</b>	<b>4,794,166</b>	<b>795,390</b>	<b>691,000</b>	<b>1,434,667</b>	<b>-89,934</b>	<b>\$25,130,924</b>
<b>Available Fund Balance - December 31</b>	<b>\$9,877,801</b>	<b>\$1,319,400</b>	<b>\$1,051</b>	<b>\$13,676</b>	<b>\$6,174,846</b>	<b>\$13,005</b>	<b>\$5,156,589</b>	<b>\$747,710</b>	<b>\$638,024</b>	<b>\$264,470</b>	<b>\$32,343</b>	<b>\$24,238,915</b>

For an analysis of changes in fund balance, see the discussion of fund balances in the Budget/Financial Overview section of this budget document.

Town of Frisco  
2023 Projected Revenues and Expenditures

	General Fund	Capital Improvement Fund	Historic Preservation Fund	Conservation Trust Fund	Water Fund	Open Space Fund	Housing Fund	Insurance Reserve Fund	Nicotine Tax Fund	Lodging Tax Fund	Marina Fund	Grand Total
<b>Revenues</b>												
Taxes	\$15,263,578	\$2,000,000					\$2,800,000		\$680,000	\$900,000		\$21,643,578
Licenses & Permits	990,325						60,000		7,200			\$1,057,525
Intergovernmental	293,970	68,000					6,280,000			30,000	30,000	\$6,701,970
Charges for Services	3,319,750				1,464,000						2,230,876	\$7,014,626
Investment Income	403,353	350,000	20	3,000	110,000	300	132,000	42,000	18,000	31,000		\$1,089,673
Lottery Proceeds				40,000								\$40,000
Other Revenues	91,651				730,888		72,000	162,091		7,350		\$1,063,980
<b>Total Revenues</b>	<b>20,362,627</b>	<b>2,418,000</b>	<b>20</b>	<b>43,000</b>	<b>2,304,888</b>	<b>300</b>	<b>9,344,000</b>	<b>204,091</b>	<b>705,200</b>	<b>968,350</b>	<b>2,260,876</b>	<b>\$38,611,352</b>
<b>Expenditures</b>												
General Government	4,380,277							1,520,300	844,909			\$6,745,486
Public Safety	2,282,664											\$2,282,664
Community Development	1,888,589						4,217,711			501,117		\$6,607,417
Public Works	3,532,197				1,128,656							\$4,660,853
Culture and Recreation	4,022,967									241,500	1,444,979	\$5,709,446
Capital Outlay		18,873,624			555,000		12,825,000				710,074	\$32,963,698
Debt Service		395,918					309,618				350,150	\$1,055,686
Other Expenditures		1,278,000										\$1,278,000
<b>Total Expenditures</b>	<b>16,106,694</b>	<b>20,547,542</b>	<b>0</b>	<b>0</b>	<b>1,683,656</b>	<b>0</b>	<b>17,352,329</b>	<b>1,520,300</b>	<b>844,909</b>	<b>742,617</b>	<b>2,505,203</b>	<b>\$61,303,250</b>
<b>Other Sources (Uses)</b>												
Reimbursement-DW (ZM)											45,000	45,000
Sale of Assets		512,000									3,500	515,500
Debt Issuance Cost							(182,458)					(182,458)
Loan Proceeds					95,000							95,000
Loan Payment		(95,000)										(95,000)
COP Proceeds							7,181,830					7,181,830
Transfers In		3,502,584						1,898,054				5,400,638
Transfers Out	(5,059,922)			(130,000)	(74,489)		(13,421)			(40,264)	(82,542)	(5,400,638)
<b>Net Change in Fund Balance</b>	<b>(803,989)</b>	<b>(14,209,958)</b>	<b>20</b>	<b>(87,000)</b>	<b>641,743</b>	<b>300</b>	<b>(1,022,378)</b>	<b>581,845</b>	<b>(139,709)</b>	<b>185,469</b>	<b>(278,369)</b>	<b>(15,132,026)</b>
<i>Unavailable Fund Balance</i>	<i>-871,419</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>-6,723,884</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>-3,860</i>	<i>-5,121,517</i>	<i>-12,720,680</i>
<b>Fund Balance - January 1</b>	<b>11,991,001</b>	<b>14,458,491</b>	<b>1,030</b>	<b>119,676</b>	<b>5,381,716</b>	<b>12,605</b>	<b>5,816,544</b>	<b>213,545</b>	<b>830,709</b>	<b>1,249,198</b>	<b>188,435</b>	<b>\$40,262,950</b>
<b>Fund Balance - December 31</b>	<b>\$11,187,012</b>	<b>\$248,533</b>	<b>\$1,050</b>	<b>\$32,676</b>	<b>\$6,023,459</b>	<b>\$12,905</b>	<b>\$4,794,166</b>	<b>\$795,390</b>	<b>\$691,000</b>	<b>\$1,434,667</b>	<b>-\$89,934</b>	<b>\$25,130,924</b>

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