



City Financial Outlook

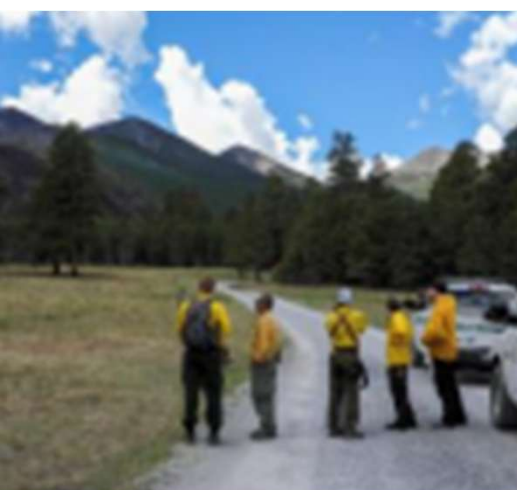
Public Safety Citizen Committee

November 2025





Color of Money



Color of Money

City has numerous revenue sources, and many have restrictions on how they can be spent

The City has over 50 different funds to segregate those revenues and expenses to ensure compliance with restrictions and accounting standards

In many instances, revenue from one fund cannot be used to pay for other fund's expenses unless they meet the requirements of the fund



Color of Money – Fund Accounting

Many of the City's revenues are restricted and can only be spent on specific functions or expenditures. Fund accounting is used to ensure proper tracking of those revenues and related expenditures.

City fiscal policies require that each fund must be balanced on an ongoing basis for a minimum of five years. In addition, each fund must maintain a minimum fund balance. Minimum fund balance is required to ensure liquidity and cash flow as well as provide financial stability should the City experience declining operating revenues. Minimum fund balance amounts vary by fund and range from 10% to 25% of operating revenues.

Below is background information on the various City's funds and their restricted revenues.

Special Revenue Funds

Used to account for revenues derived from specific taxes or other earmarked revenue sources. They are usually required by statute, charter provision, or ordinance to finance a particular function or activity.

- | | |
|---|--|
| <ul style="list-style-type: none">• Library - Secondary property tax and general fund transfer• HURF (Streets) - Gasoline tax• Transportation tax - 1.281% sales tax<ul style="list-style-type: none">» Transportation Improvements (.426%)» Road Repair & Street Safety (.33%)» Transit (.295%)» Route 66 to Butler Overpass (.23%) | <ul style="list-style-type: none">• BBB tax - 2.0% tax on bed, board & beverage<ul style="list-style-type: none">» Beautification (.40%)» Economic Development (.19%)» Arts & Science (.15%)» Tourism (.60%)» Recreation (.66%)• ParkFlag• Housing & Community Services - Grants |
|---|--|

Enterprise Funds

Self-supporting thru User Fees adopted by ordinance such as Water/Wastewater/Trash billings, Rent and Airport lease and fees.

- | | |
|---|---|
| <ul style="list-style-type: none">• Water• Wastewater• Reclaim• Stormwater | <ul style="list-style-type: none">• Sustainability and Environmental Management• Airport• Solid Waste• Flagstaff Housing Authority |
|---|---|

Capital Project Funds

Used to account for major capital acquisition separate from ongoing operations

- | | |
|--|--|
| <ul style="list-style-type: none">• Restricted Funding Sources - Voter Approved Bonds, Grants, Third Party Restricted Fees | <ul style="list-style-type: none">• General Obligation Bond Projects:<ul style="list-style-type: none">» FUTS/Open Space» Watershed Protection» Courthouse |
|--|--|

Fund Types

- Special Revenue Funds
- Enterprise Funds
- Capital Project Funds
- Debt Service Funds
- General Fund

Special Revenue Funds

These funds are used to account for revenues derived from specific taxes or other earmarked revenue sources

Are usually required by statute, charter provision, or ordinance to finance a particular function or activity

Special Revenue Funds

- Housing and Community Services – grants
- Library – secondary property tax and General Fund transfers
- Highway User Revenue Fund (HURF) – gasoline tax
- Transportation – 1.486% sales tax
 - Transit (.50%) – Effective 7/1/25
 - Road Repair and Street Safety (.33%)
 - Lone Tree/Route 66 Overpass (.23%)
 - Transportation Improvements (.426%)

Special Revenue Funds

- Bed, Board and Beverage (BBB) – 2.0% tax
 - Beautification – 20%
 - Economic Development – 9.5%
 - Tourism – 30%
 - Arts & Science – 7.5%
 - Recreation – 33%
- ParkFlag – fees
- Water Resource and Infrastructure Protection – fees

Enterprise Funds

Self-supporting thru User Fees

- User fee ordinances restrict the use
- Water/Wastewater/Trash Charges
- Rent
- Airport Lease and Fees

Includes

- Water, Wastewater, Reclaimed Water, and Stormwater
- Solid Waste
- Sustainability & Environmental Management
- Airport
- Flagstaff Housing Authority

Capital Project Funds

Capital project funds are used to account for major capital acquisitions separate from ongoing operations

Restricted funding sources – Voter approved bonds, grants, third party restricted fees

General obligation bond projects

- Flagstaff Urban Trail System (FUTS)/Open Space
- Watershed Protection
- Proposition 441 & 442 (Infrastructure and Housing)

United States Geological Survey (USGS) campus expansion

Downtown Mile

Debt Service Funds

Debt service funds are used to account for the accumulation of resource and payment of long-term debt

Restricted revenues

- General obligation bond fund – secondary property tax
- Pension bond fund – General Fund, Water Resource and Infrastructure Protection Fund and Airport Fund transfers

General Fund

Accounts for all revenues and expenditures used to finance the traditional services associated with a municipal government that are not accounted for in other funds

In other words..... everything else

General Fund

- 1% City Sales Tax
- Franchise Tax
- Primary Property Tax
- State Shared Revenue (Sales, Income, Vehicle Tax)
- Licenses and Permits
- Fines and Forfeitures
- User Fees - Charges for Services
 - Planning & Development Services
 - Recreation
 - Police
 - Fire
 - Cemetery



Maintaining Fiscal Health

Fiscal Responsibility

- Structurally balanced minimum 5-year plan for all funds
- Achievable revenue estimates, portion of revenues reserved for one-time use
- Cash balances should be used for one-time expenditures
- General Fund balance policy minimum of 20% of General Fund ongoing revenues
- Recession cycles built into revenue projections
- Budget process
- Regularly reviewing and updating rates/user fees

Fiscal Responsibility

Bond Ratings

- The City of Flagstaff consistently receive high bond ratings
- Current GO ratings:
 - Standard and Poor's Financial Services:
 - AA Outlook: positive
 - Moody's Investors Service: Aa1
 - Fitch
 - AA+ Outlook: Stable
- Current Revenue/COP's Debt

S&P	Moody's	Fitch	Meaning and Color
AAA	Aaa	AAA	Prime
AA+	Aa1	AA+	High Grade
AA	Aa2	AA	
AA-	Aa3	AA	
A+	A1	A+	Upper Medium Grade
A	A2	A	
A-	A3	A-	
BBB+	Baa1	BBB+	Lower Medium Grade
BBB	Baa2	BBB	
BBB-	Baa3	BBB-	
BB+	Ba1	BB+	Non Investment Grade Speculative
BB	Ba2	BB	
BB-	Ba3	BB-	
B+	B1	B+	Highly Speculative
B	B2	B	
B-	B3	B-	
CCC+	Caa1	CCC+	Substantial Risks
CCC	Caa2	CCC	Extremely Speculative

Fund Balance Reserves

- The Government Finance Officers Association (GFOA) provides best practices for level of unreserved fund balance for cities General Fund
- Assist in economic future risks, not emergency fund
- Setting appropriate level
- Use and replenishment
- Fund Balance is a balance sheet account
- Cash flow purposes
- Not available for spending each fiscal year
- Placeholder for when revenues do not meet expectations

Fund Balance Reserves

General Fund – 20% (~\$16.6M)

- Flagstaff's level of risk per GFOA is low to moderate, target fund balance recommendation 17-25%

Special Revenue Funds – 10%

- Highway User Revenue Fund – 20%

Other Enterprise Funds – 10%

- Water Services Funds – 25%

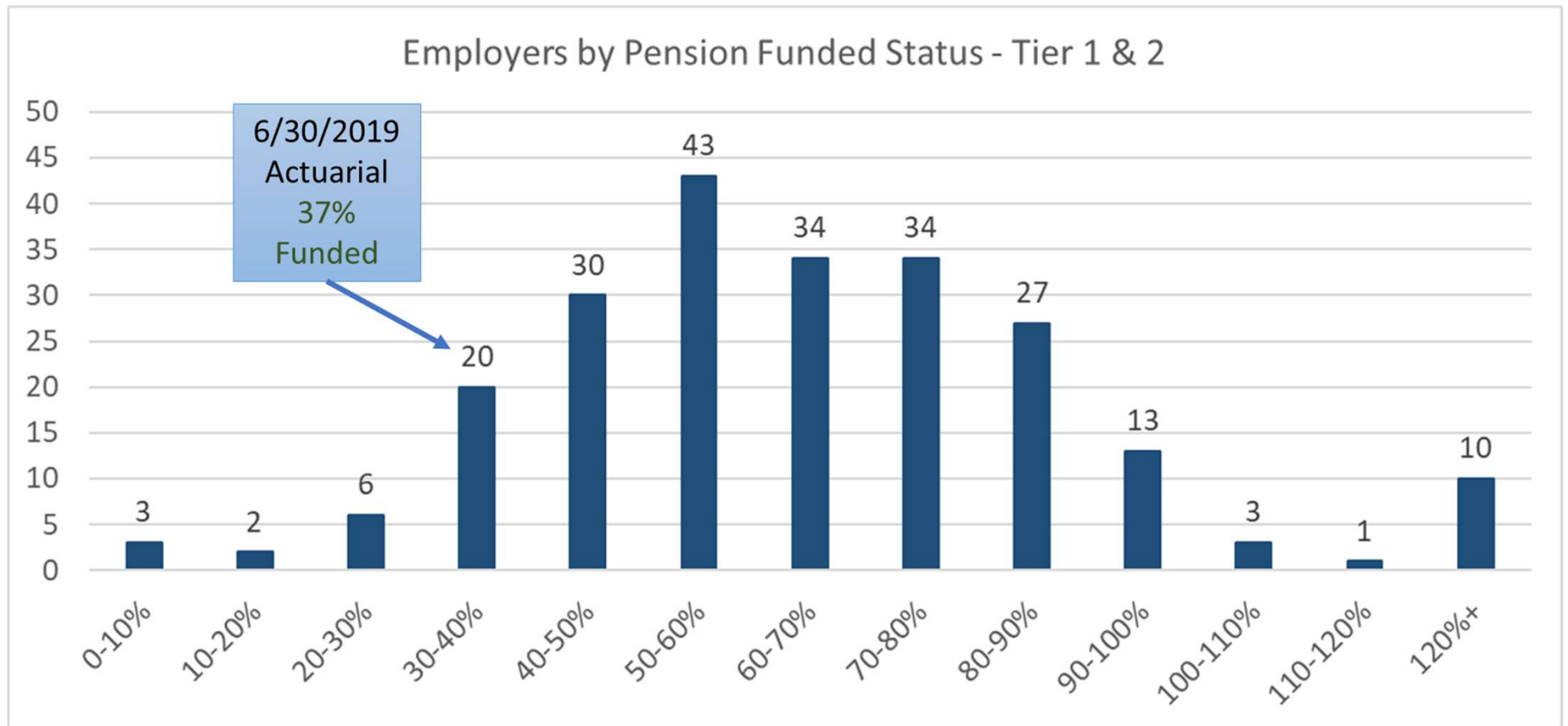
Multi-year Planning

- Budget book presents five years while we plan a minimum of ten years
- Structurally sound
 - Reasonable revenue estimating
 - Built in recessionary periods
 - Ongoing budgets balanced within ongoing capacity
- Built in compensation increases
- One-times focused on cash balances
 - Revenues exceed projections
 - Expenditure savings from prior fiscal year

Public Safety Pension Liability

- Public Safety Pension is managed by the Public Safety Personnel Retirement System (PSPRS)
- Individual plans for Police and Fire and each City
- Each City has their own assets and liabilities
- PSPSR invests on behalf of all participants and provides an annual actuarial report as of 6/30
- When liabilities exceed assets, it is considered an Unfunded Liability
- Since 2003 cities began to see increased Unfunded Liabilities
- Flagstaff participated in the Pension Task Force and adopted some funding practices
- Cost of adding public safety staff was double or more of the cost of the position
- Flagstaff was still seeing over \$1 Million annual increase in pension expense
- Staff and councilmembers met with PSPRS and Stifel to look at financing

Public Safety Pension Liability

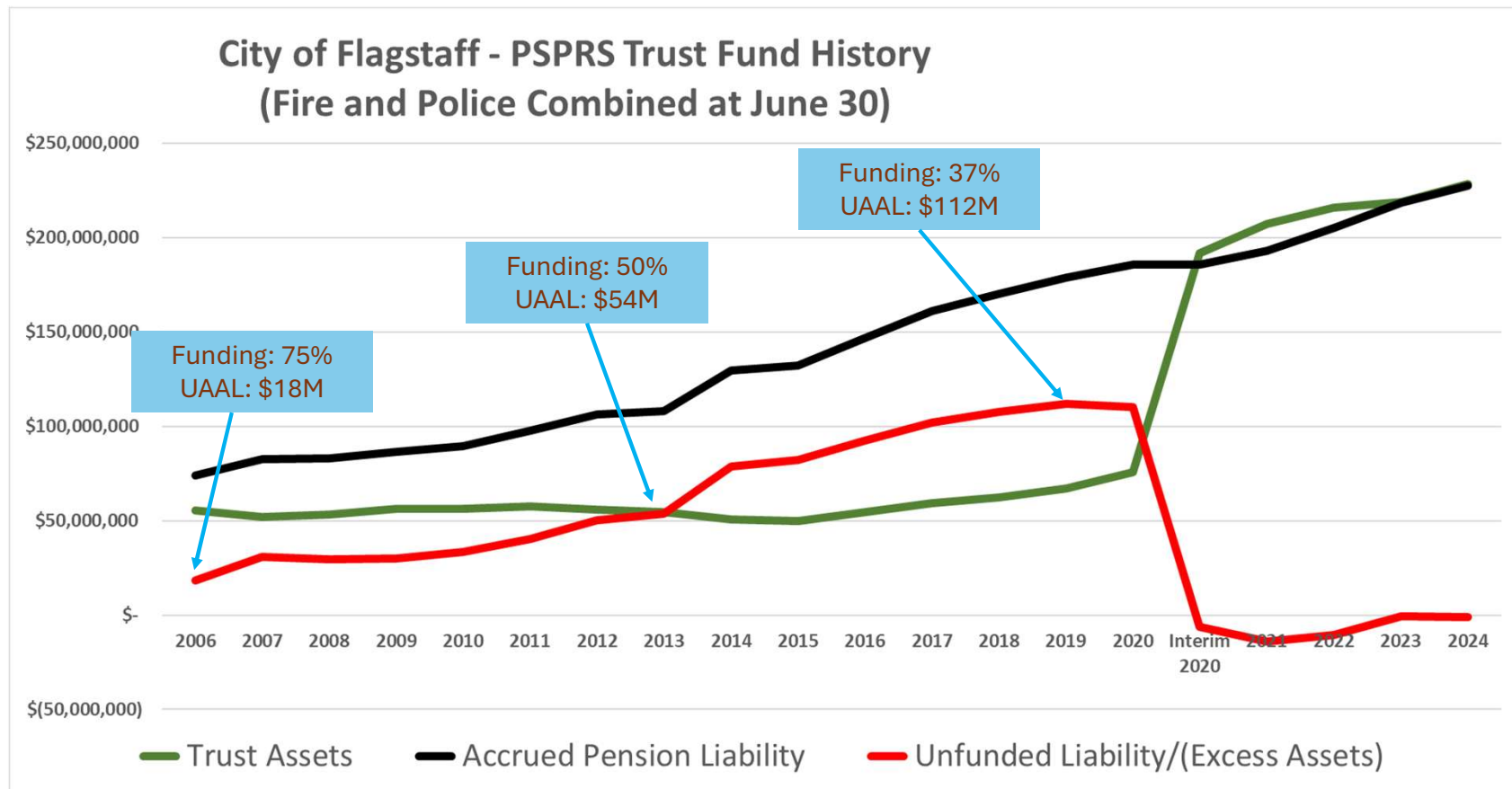


Public Safety Pension Liability

The Council approved issuing Pension Debt (first in the state):

- Staff used Certificates of Participation debt for the financing;
- Goal to achieve 100% funding of the city's public safety pension plan;
- Reduce annual debt payments substantially, thereby easing the burden on the city's general fund;
- Level off future payments (the previous debt schedule had significant increases in annual debt payments in future years);
- Set up a pension reserve fund to mitigate the risks of changing markets and actuarial assumptions;
- Pay off the debt in 20 years versus the original 28-year plan.

Public Safety Pension Liability

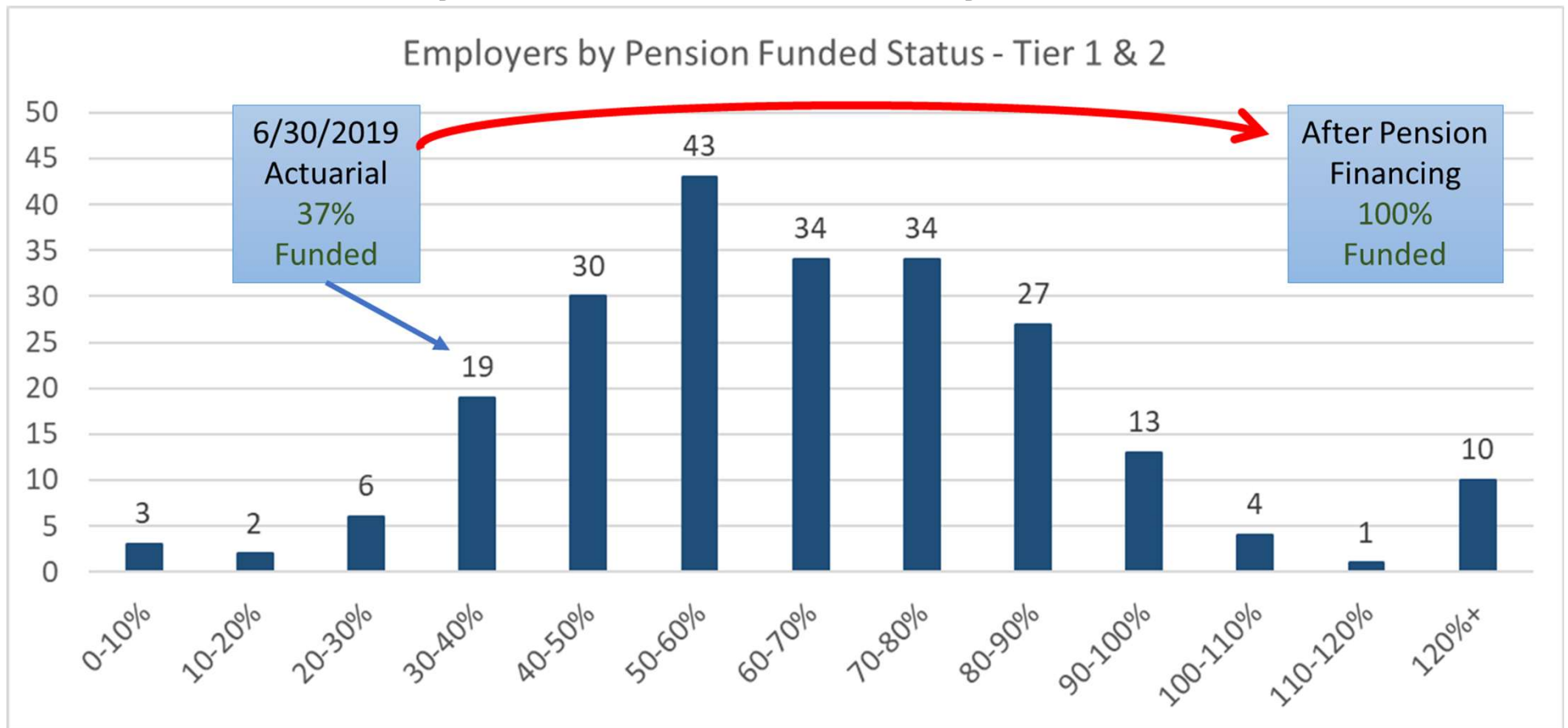


Public Safety Pension Liability

The Numbers:

- \$131 Million of Certificates of Participation debt issued
- All in Interest rate – 2.7%
- Net Present Value Savings Estimated – \$76 M
- 100%+ funded plans
- Contingency Reserve Funds – \$14M, now \$16M
- Debt service payments between \$8.6M and \$9.2M
 - Versus \$10.7 million budgeted UAAL payments

Public Safety Pension Liability



Public Safety Pension Liability

Pension financing provided many benefits:

- Long term taxpayer savings
- Manageable expectation of future costs
 - Fire pension expense went from 86% in FY 2021 to 12% in FY 2026
 - Police pension expense went from 46% in FY 2021 to 10% in FY 2026
- Relief from growth of pension costs to the General Fund, Airport Fund and Water Resource and Infrastructure Protection Fund

Economic Recession Plan

Adopted policy that identifies the action steps to address declining revenues

Overlays and is independent to the adopted budget

Adaptable in implementation

Moving into the Significant stage (or higher) requires Council action

Council action gives the City Manager direction to apply measures at that level

Economic Recession Plan

Primary focus on operating expenses versus capital improvements

- Maintain levels of service
- Capital Improvement Program (CIP) can be adjusted in 10-year plans, timing
- Some projects that are not urgent, may be deferred

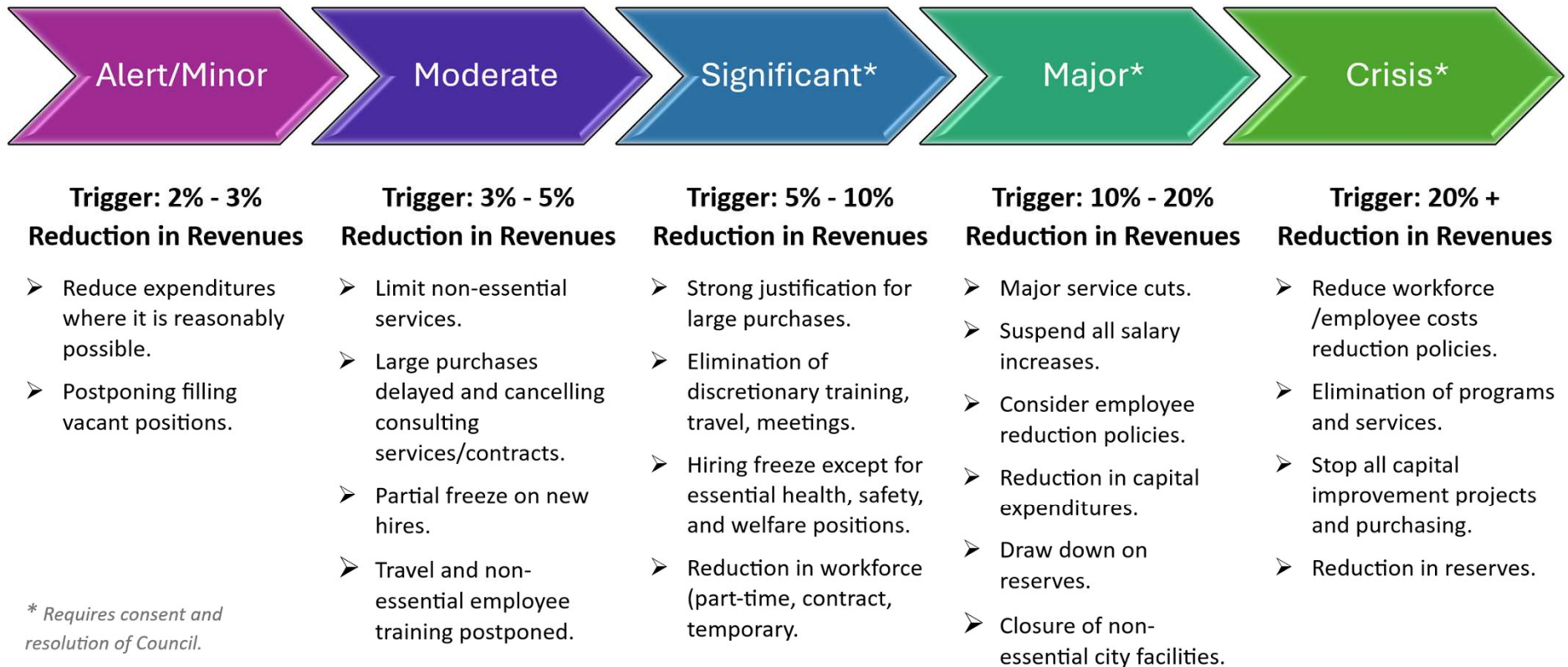
General Fund generally has the biggest impact

- General Fund operating budget in FY 2025-2026 15
41% of the total City

Investing dollars strategically offsets impact of a recession

- Tourism and construction for example

Economic Recession Plan



** Requires consent and resolution of Council.*

-Illustrative only, refer to the Economic Recession Plan for the details.

Potential Funding Options / Resource Toolbox



Resource Toolbox

- User Fees and Rates – Approved by Council   
- Property Taxes
 - Primary – Approved by Council 
 - Secondary – Voter approved   
- Transaction Privilege Taxes/Sales Taxes – Approved by voters
 - General Sales Tax 1% 
 - Transportation Taxes 
 - BBB Taxes 



General Fund



Special Revenue Funds



Enterprise Funds

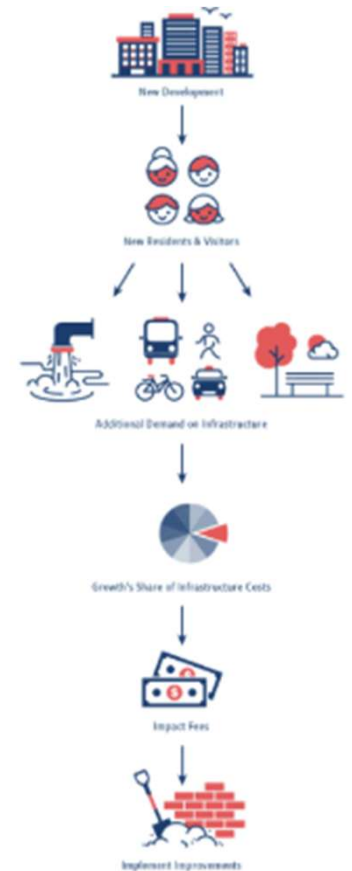
Resource Toolbox

- Debt Options – Authorization by Council   
 - Revenue debt
 - Certificates of participation
 - Loans and leases
 - Municipal improvement district
- Development Fees – Approved by Council 
- Capacity Fees – Approved by Council 
- Grants   
- State and Federal Appropriations   

 General Fund  Special Revenue Funds  Enterprise Funds

Development Impact Fees

- Fee for a new or proposed development project
- Proportional share of the cost of necessary public services
- Calculated based on adopted infrastructure improvement plan, to be renewed in FY 2025-26
- Flagstaff has impact fees for public safety facilities, apparatus/vehicles, communication equipment, and development impact fee reports
- Impact fees cover growth related capital expansion not maintenance of effort
- May fund all or a portion of capital items



Development Impact Fees

What can't impact fees pay for?

- Administrative, maintenance or operating costs of the municipality
- Construction, acquisition or expansion of public facilities or assets other than necessary public services or facility expansions identified in the infrastructure improvement plan
- Repair, operation or maintenance of existing or new necessary public services or facility expansions
- Upgrading, updating, expanding, correcting, or replacing existing necessary public services to serve existing development in order to meet stricture safety, efficiency, environmental or regulatory standards
- Upgrading, updating, expanding, correcting or replacing existing necessary public services to provide a higher level of service to existing development

Transaction Privilege Tax

- Also known as sales tax
- Voter approval required
- Dedicated or unrestricted
- Sunset or no sunset date
- Half of Arizona cities have a rate of 3.00% or higher
- 1% tax produces \$30M
 - 0.1% is \$3M
 - 0.25% is \$7.5M

Effective July 1, 2025			
Tax Purpose	Base Rate	w/BBB	Expiration Date
Transaction Privilege Tax	1.000%	1.000%	06/30/2035
Bed, Board and Beverage (BBB)	n/a	2.000%	06/30/2043
Transportation Tax	0.426%	0.426%	06/30/2041
Road Repair and Street Safety	0.330%	0.330%	12/31/2034
RT66/Butler Overpass	0.230%	0.230%	06/30/2039
Transit Tax	0.500%	0.500%	06/30/2040
Total City Sales Tax	2.486%	4.486%	
Coconino County	1.300%	1.300%	
State	5.600%	5.600%	
	6.900%	6.900%	
Total Tax Rate	9.386%	11.386%	

Primary Property Tax

Unrestricted use

Current primary property tax levy supports General Fund operations

Rate adopted by City Council to impose a levy

State restrictions on annual increase in levy of 2%

FY 2026-27 capacity up to 14%, approximately \$1.05M

If Council direction is to increase the tax, City will follow Truth in Taxation requirements for tax adoption

Secondary Property Tax and General Obligation (GO) Bonds

- Voter approval required
- Levy secondary property tax for payment
- Secondary property tax can only be used to pay back GO bonds
- Legal limits – assessed valuations (state statute)
 - 20% Limitation is \$303M – Water, sewer, artificial lighting, parks, open space, recreational facilities, public safety, law enforcement, fire and emergency services and street and transportation facilities
 - 6% Limitation is \$100M – Everything else (i.e., Housing)

Secondary Property Tax and General Obligation (GO) Bonds

Current rate is 0.8000 per \$100 of assessed valuation

- Current policy to remain at or below 0.8000 rate based on promises made during past elections
- The City is allowed to go above this rate for the purpose of paying debt

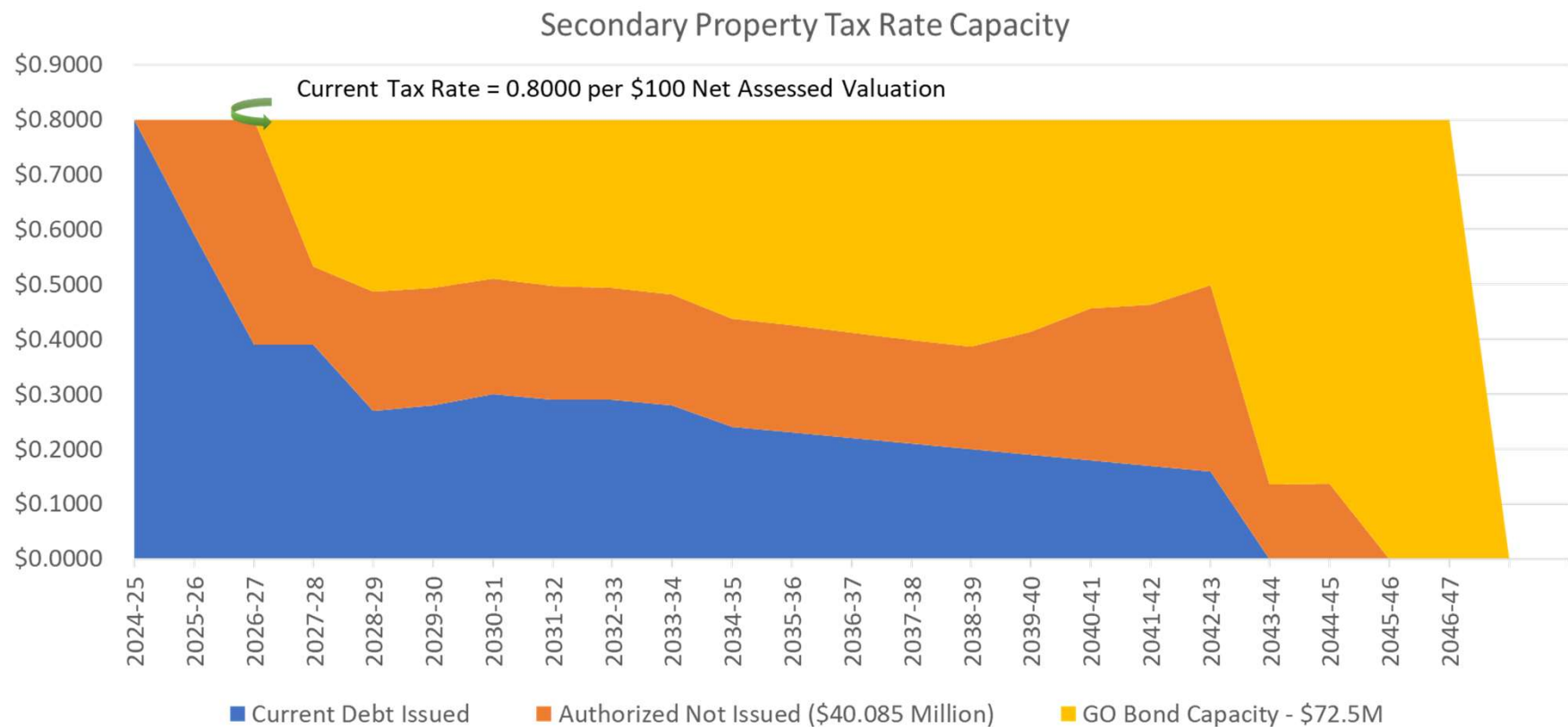
Based on current projection of assessed valuations

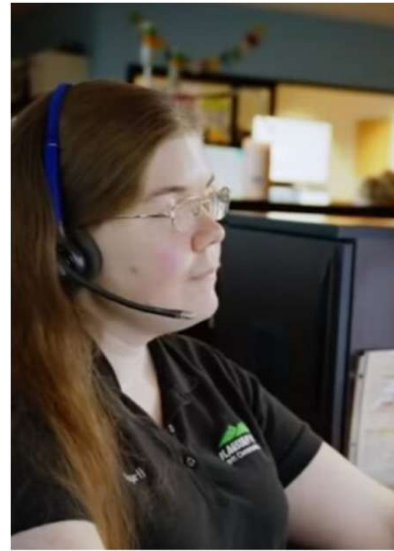
- Estimated capacity \$80M under current rate policy
- Uses capacity through FY 2046-47

Authorized but unissued GO debt is \$40.085M

Additional capacity added annually as debt paid off

Secondary Property Tax and General Obligation (GO) Bonds





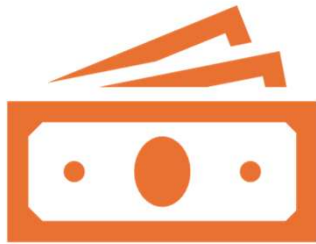
City Budget Overview

Budget Purpose

The purpose of a budget, according to the Government Finance Officers Association (GFOA), is to allocate community resources for public goods and services, provide legal authority to tax and spend, and act as a policy document that communicates goals and builds accountability.

A budget serves as a vital management tool to plan for the future, ensuring financial stability and allowing for monitoring and adjustments to ensure government operations continue effectively.

Budget Process – The Budget Team



Developed by the City Manager to support budget decisions

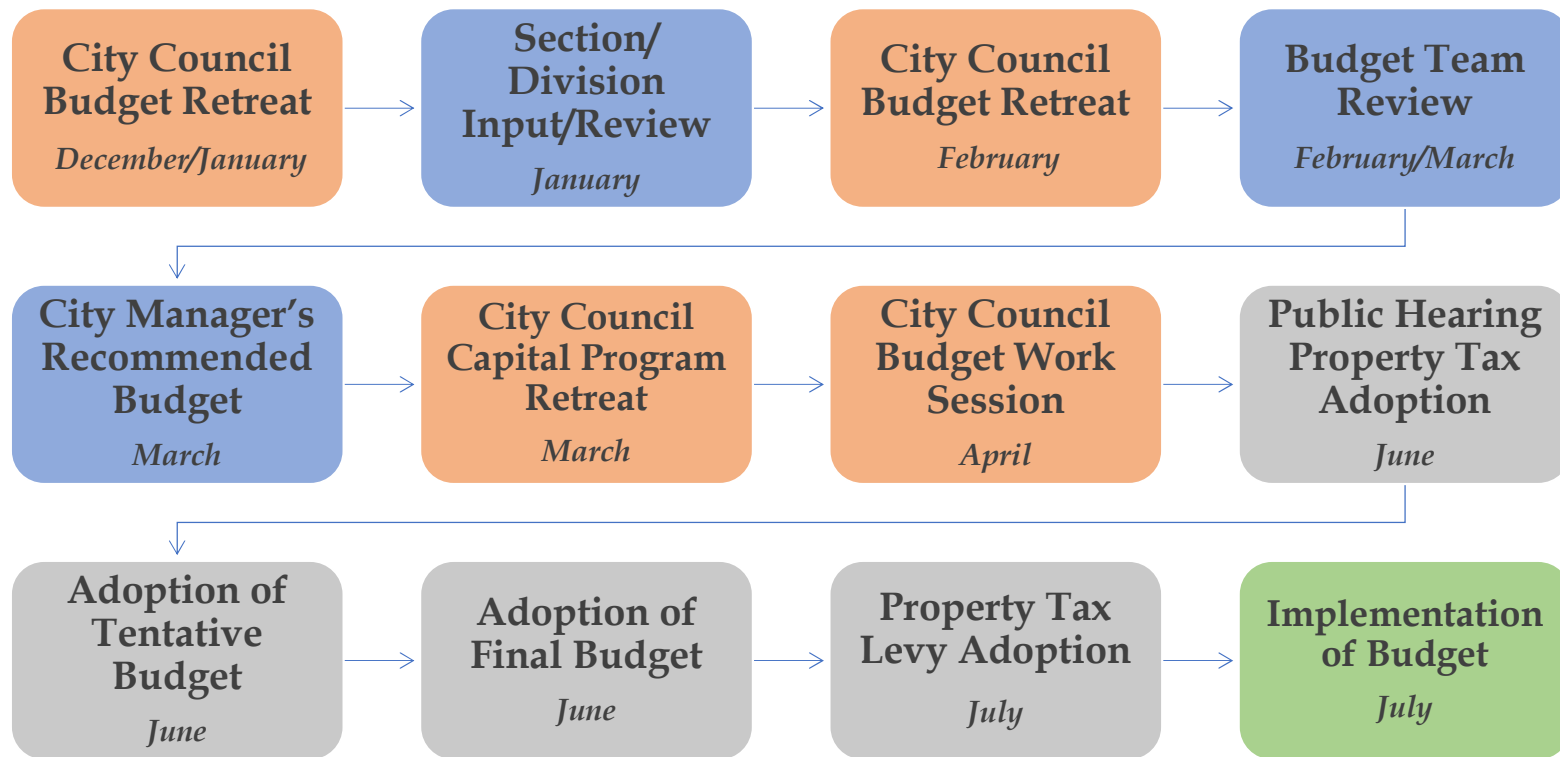


The purpose is to provide financial advisement and strategic direction to the City organization and to protect the interest of the public through sound fiscal services

Budget Process – The Budget Team

- City Manager
- Deputy City Manager
- Senior Deputy City Manager
- Budget Director
- Budget Manager
- Employee Advisory Committee Representative (1)
- Finance Director
- Human Resources/Risk Management Director
- Management Services Director
- Rotating Division Directors (3)
- Declared Emergency Representatives:
 - Housing Director
 - Sustainability Director

Budget Process



Overview of the City Budget

Annual Budget and Financial Plans available on the website

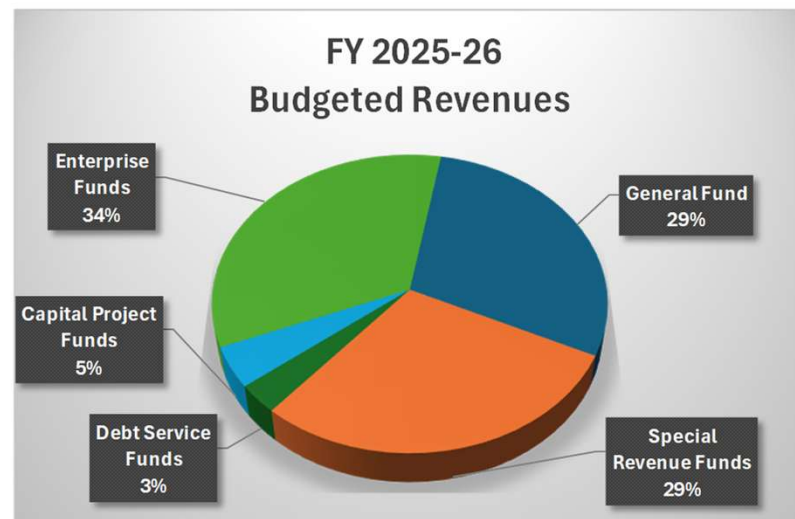
- <https://www.flagstaff.az.gov/4825/Annual-Budget-Reports>
- Transmittal letter provides a great summary of the current budget

The City operates with:

- Over 50 Funds
- 17 Divisions
- Over 240 Revenue Accounts

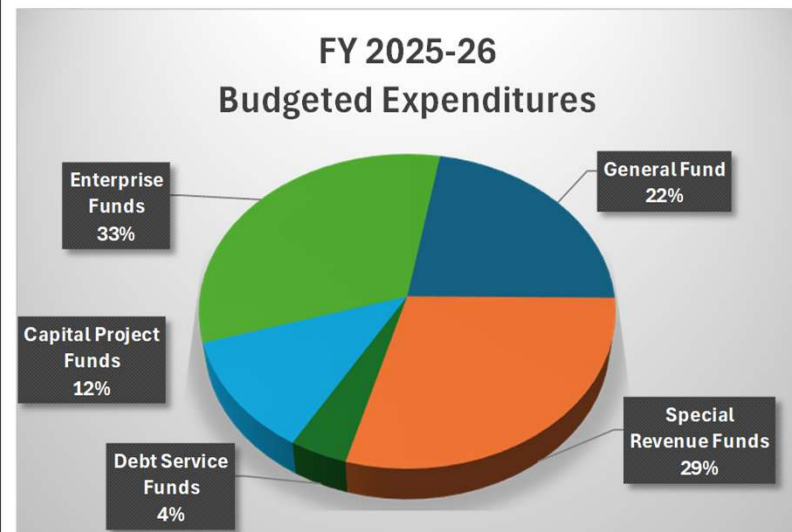
Overview of the FY 2025-26 City Budget

FY 2025-26	
Fund Type	Budgeted Revenues
General Fund	\$ 91,003,581
Special Revenue Funds	90,749,928
Debt Service Funds	9,862,775
Capital Project Funds	13,683,215
Permanent Fund	22,559
Enterprise Funds	105,375,189
Total All Funds	<u>\$ 310,697,247</u>



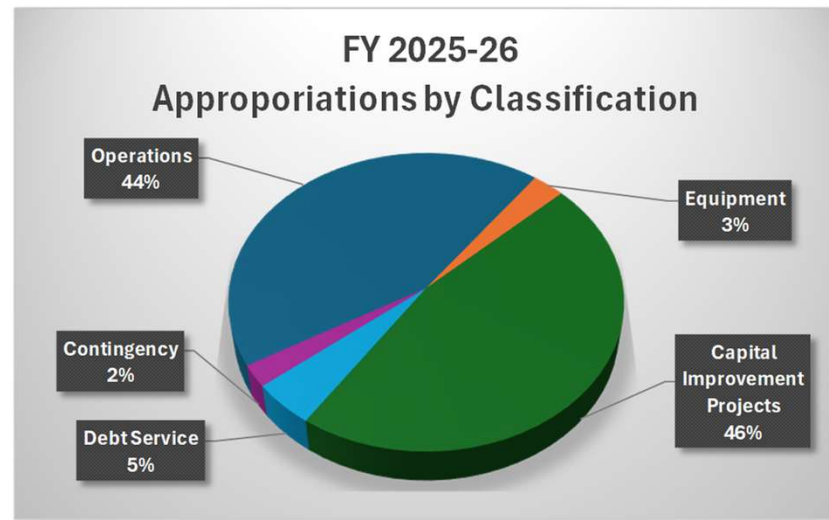
Excludes Financing

FY 2025-26	
Fund Type	Budgeted Expenditures
General Fund	\$ 116,902,298
Special Revenue Funds	152,693,236
Debt Service Funds	21,540,609
Capital Project Funds	61,847,455
Permanent Fund	-
Enterprise Funds	169,747,161
Total All Funds	<u>\$ 522,730,759</u>

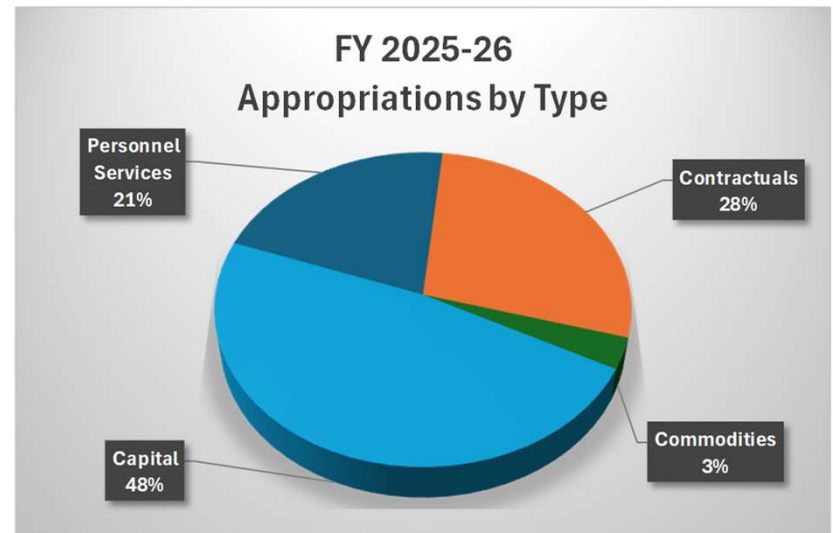


Overview of the FY 2025-26 City Budget

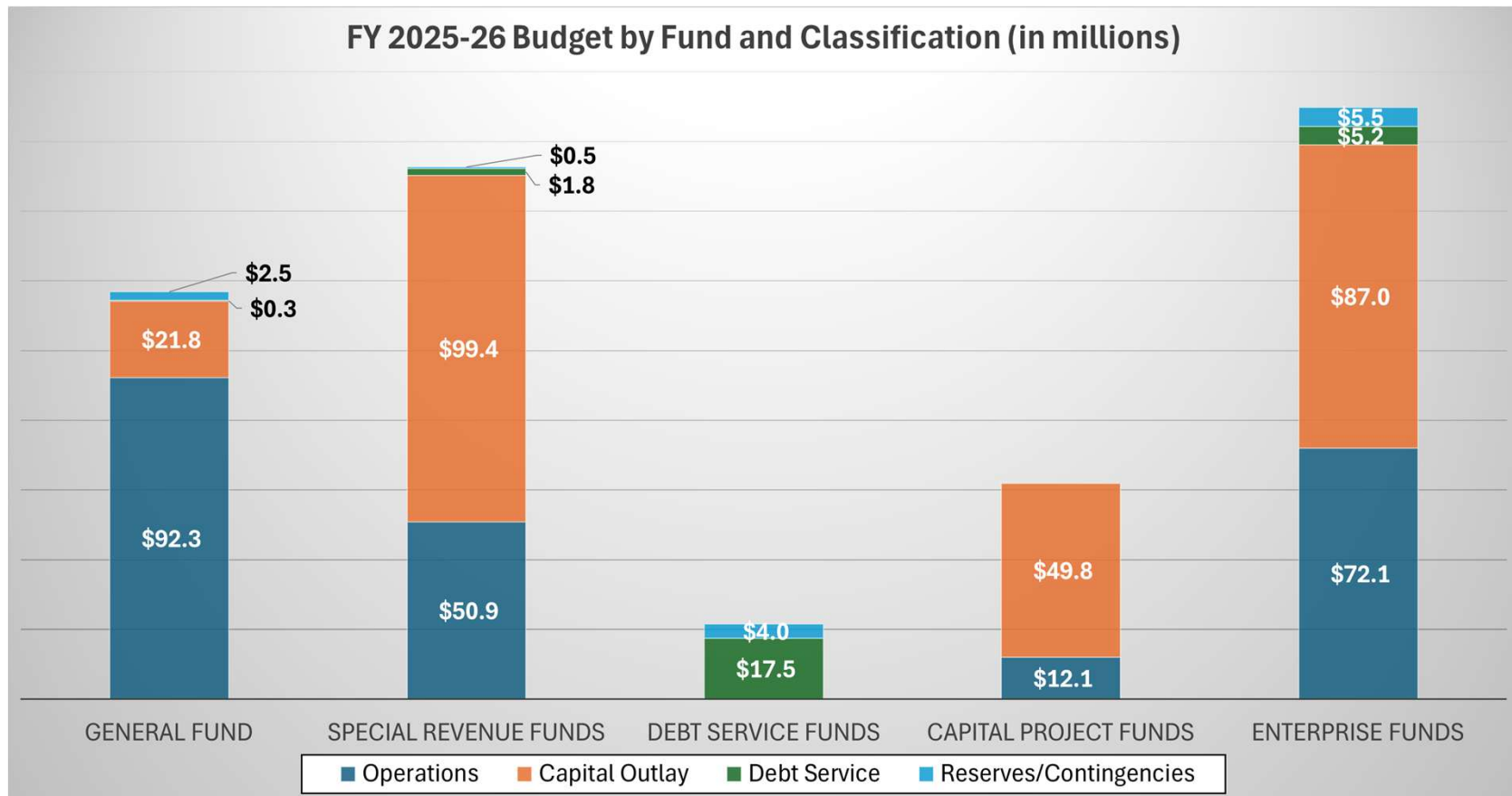
FY 2025-26	
Appropriations by Classification	Budgeted Expenditures
Operations	\$ 227,341,146
Equipment	15,160,407
Capital Improvement Projects	242,858,838
Debt Service	24,886,118
Contingency	12,484,250
Total All Funds	<u>\$ 522,730,759</u>



FY 2025-26	
Appropriations by Type	Budgeted Expenditures
Personnel Services	\$ 110,281,298
Contractuals	144,705,863
Commodities	16,856,884
Capital	250,886,714
Total All Funds	<u>\$ 522,730,759</u>



Overview of the FY 2025-26 City Budget

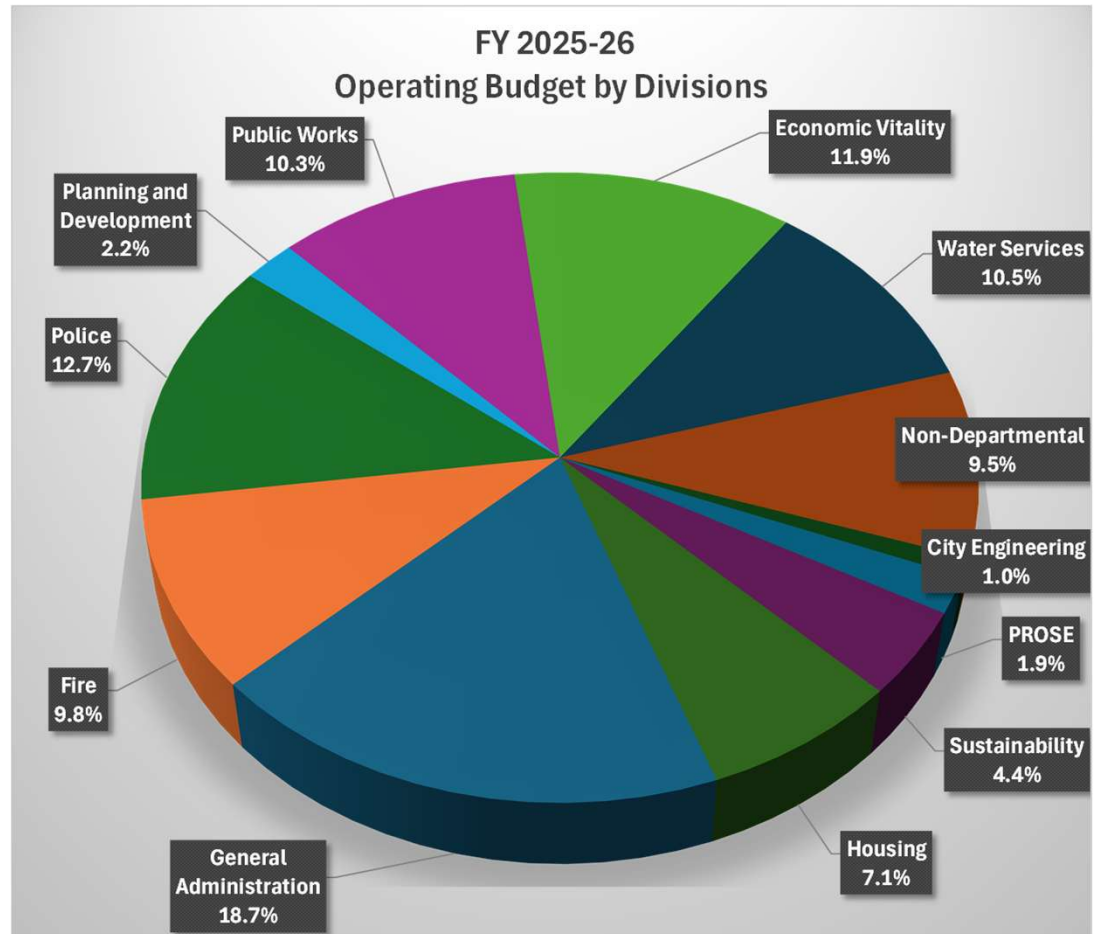


Overview of the FY 2025-26 City Budget

Divisions	FY 2025-26 Budgeted Expenditures
General Administration	\$ 42,417,075
Fire	22,229,901
Police	28,846,623
Planning and Development	4,977,975
Public Works	23,486,017
Economic Vitality	26,955,425
Water Services	23,979,582
Non-Departmental	21,694,683
City Engineering	2,166,781
PROSE	4,334,594
Sustainability	10,016,300
Housing	16,236,190
Total All Funds	<u>\$ 227,341,146</u>

General Administration Includes:

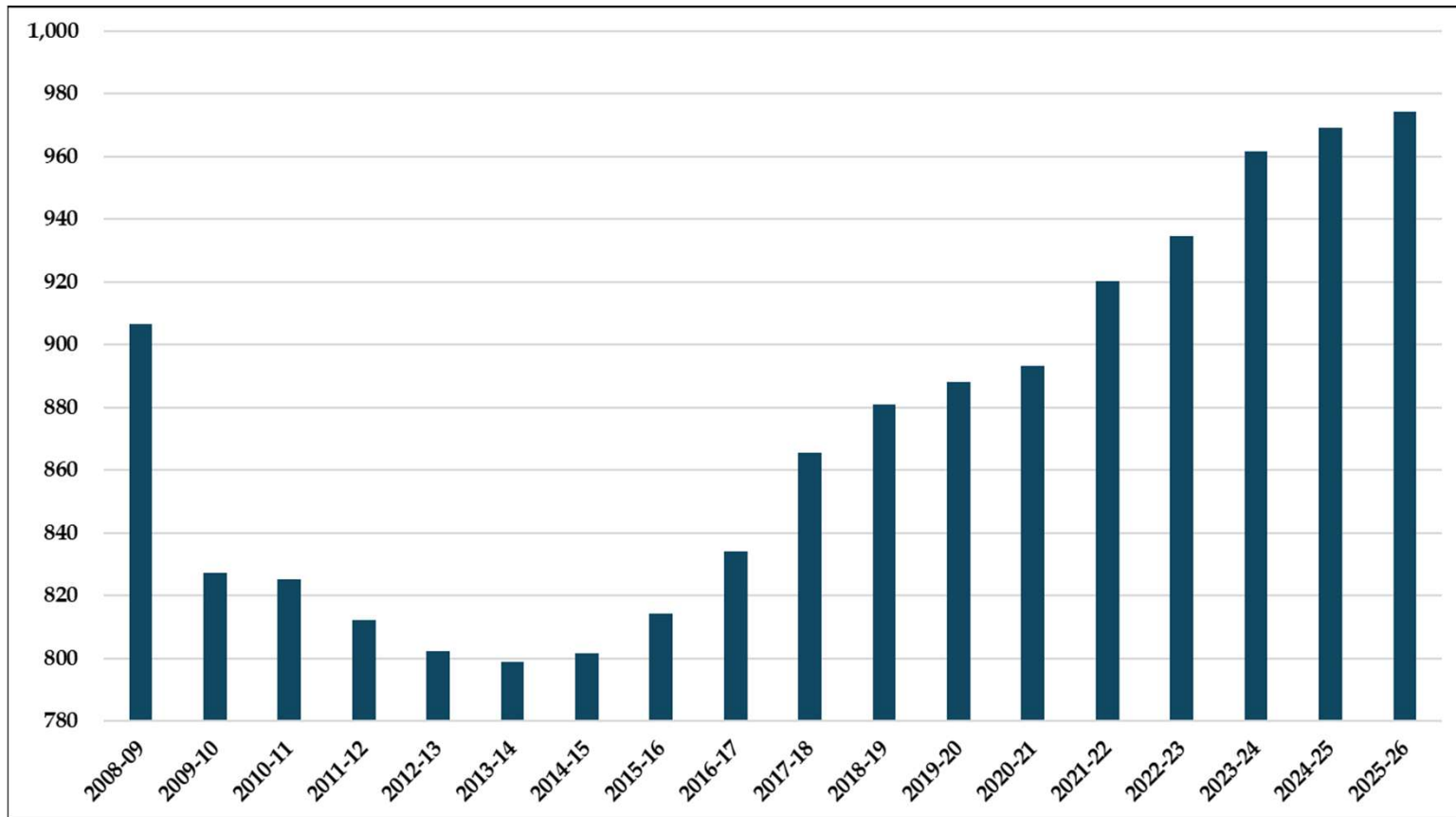
- City Manager
- City Attorney
- Human Resources and Risk Management
- Information Technology
- Municipal Court
- Communication and Civic Engagement
- Management Services



General Fund Cost Allocations

	General Fund 001	Library Fund 030	Highway User Fund 040	Transportation Funds 044-048	Parking District Fund 061	Water Resource & Infrastructure Protection Fund 070	Water and Wastewater Funds 202-204	Stormwater Fund 206	Solid Waste Fund 211	Sustainability & Environmental Management Fund 214	Airport Fund 221	Total	Charges to Other Funds
Providing Sections													
Building Depreciation	\$ 46,405	-	51,122	-	-	-	-	-	43,899	-	-	141,426	95,021
Equipment Depreciation	1,336,927	-	-	-	-	-	-	-	-	-	-	1,336,927	-
402 Non-Departmental	980,515	53,903	57,870	11,878	6,375	8,097	186,217	12,794	120,953	19,501	52,146	1,510,249	529,734
011 City Manager	511,335	45,287	35,693	3,551	5,180	5,899	95,366	8,245	59,742	10,933	23,157	804,388	293,053
012 Human Resources	924,959	92,619	66,779	-	12,230	13,106	145,220	16,695	89,039	16,089	27,735	1,404,471	479,512
013 Risk Management	161,144	14,274	11,249	1,119	1,633	1,859	30,052	2,599	18,826	3,445	7,297	253,497	92,353
014 Information Technology	3,061,088	132,828	170,293	-	37,171	39,835	410,876	50,741	258,121	62,960	87,105	4,311,018	1,249,930
015 City Attorney	2,045,903	45,313	49,122	89,457	5,392	6,790	159,264	10,773	103,323	16,643	44,679	2,576,659	530,756
017 Communications and Civic Engagement	1,200,678	53,132	45,560	4,553	6,755	7,685	122,833	10,726	77,419	13,096	29,623	1,572,060	371,382
021 Grants Contract and EM	576,982	23,346	-	-	-	6,873	46,272	28,083	-	12,868	28,442	722,866	145,884
032 Purchasing	113,988	5,328	10,131	51,444	1,041	651	104,869	20,095	36,373	1,941	32,581	378,442	264,454
033 Customer Service	(259,179)	4,076	4,266	29,451	268	337	1,470,135	129,291	393,749	26,434	32,765	1,831,593	2,090,772
034 Finance	1,162,185	113,539	64,449	58,707	4,214	9,812	178,652	30,915	104,363	28,910	64,844	1,820,590	658,405
151 Public Works	-	-	92,014	73,611	-	-	-	-	55,208	-	-	220,833	220,833
152 Facility Maintenance	762,546	43,310	42,363	-	184	-	4,931	-	88,613	48,361	29,670	1,019,978	257,432
154 Fleet Management	132,649	9,468	141,891	-	419	2,278	33,438	4,796	234,570	399	7,635	567,543	434,894
101 Community Development	507,284	-	-	-	-	-	24,200	48,401	-	-	-	579,885	72,601
102 Engineering	2,044,598	-	345,862	250,267	-	-	-	-	-	-	-	2,640,727	596,129
401 Council and Commissions	370,895	14,285	13,632	5,860	1,496	1,884	57,027	14,109	32,522	11,691	16,235	539,636	168,741
Total Allocations	\$ 15,680,902	650,708	1,202,296	579,898	82,358	105,106	3,069,352	388,263	1,716,720	273,271	483,914	24,232,788	8,551,886

Citywide Staffing



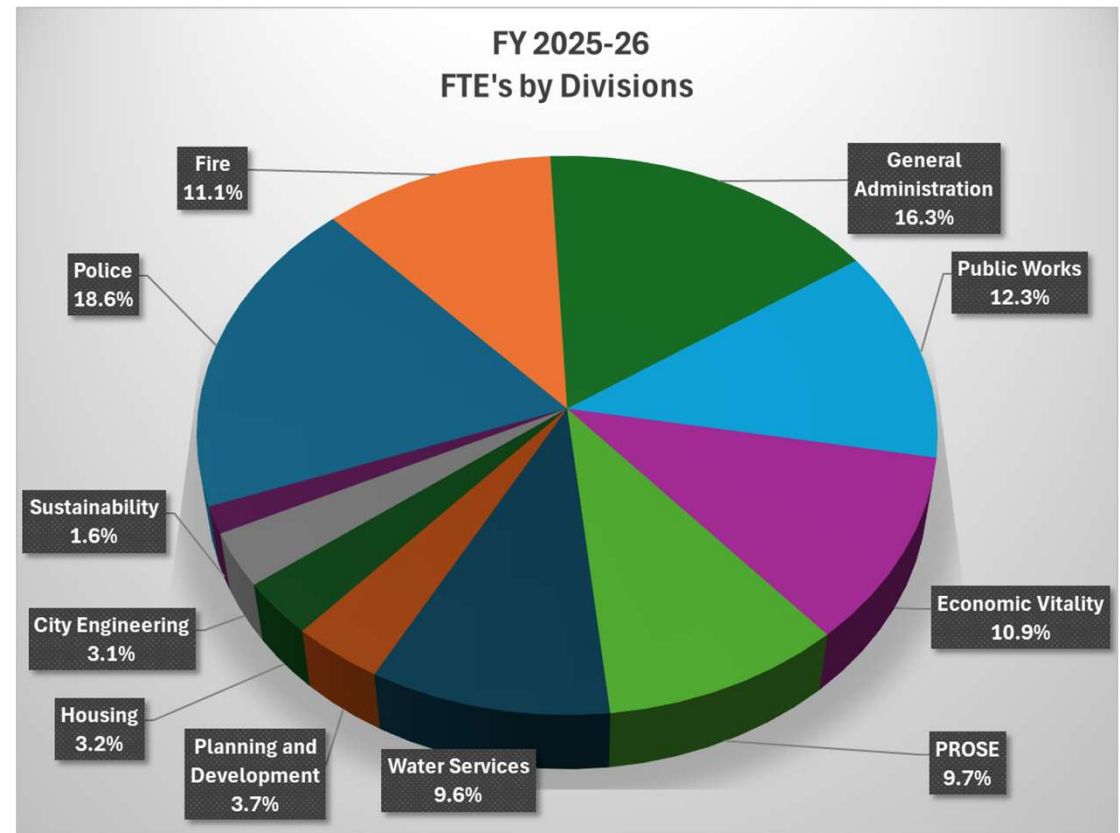
Citywide Staffing History

	Staffing by Division Ten Year Historical Trend									
	Fiscal Year									
	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
Police	167.00	173.00	176.00	176.00	177.00	177.00	178.00	181.00	184.48	183.00
Fire	89.00	95.00	94.00	94.00	94.00	108.00	107.00	108.00	108.00	109.00
General Administration	133.60	135.92	136.30	139.80	142.05	147.05	151.05	156.55	157.75	190.75
Public Works	206.21	211.06	211.02	209.36	212.11	216.12	223.61	119.77	119.77	120.77
Economic Vitality	89.15	92.03	98.97	99.97	97.97	101.41	102.41	106.53	106.62	106.57
PROSE								95.56	95.12	94.83
Water Services	72.50	76.50	78.96	79.42	83.16	83.20	85.20	91.20	93.20	94.48
Community Development	83.66	89.14	92.66	96.60	92.80	94.48	65.00	67.00	67.00	36.00
City Engineering							29.48	30.48	30.48	30.48
Sustainability								12.49	13.89	15.38
	841.12	872.65	887.91	895.15	899.09	927.26	941.75	968.58	976.31	981.26

Citywide Staffing

Divisions	FY 2025-26 FTE's
Police	183.00
Fire	109.00
General Administration	159.75
Public Works	120.77
Economic Vitality	106.57
PROSE	94.83
Water Services	94.48
Planning and Development	36.00
Housing	31.00
City Engineering	30.48
Sustainability	15.38
Total All Funds	981.26

<u>General Administration Includes:</u>	
City Council	7.00
City Manager	3.00
City Attorney	18.00
Human Resources and Risk Management	15.00
Information Technology	22.00
Municipal Court	29.75
Communication and Civic Engagement	11.00
Management Services	54.00
	159.75



Staffing Requests versus Approved

Fund	FY 2021-22		FY 2022-23		FY 2023-24		FY 2024-25		FY 2025-26	
	Requested	Approved	Requested	Approved	Requested	Approved	Requested	Approved	Requested	Approved
General Fund	25.48	19.00	19.48	9.48	46.00	15.00	38.08	4.00	29.70	3.20
Library Fund	0.48	0.48	1.00	-	3.00	3.00	-	-	0.45	0.25
HURF Fund	3.00	3.00	-	-	-	-	-	-	3.00	-
WRIP Fund	12.00	12.00	-	-	-	-	-	-	-	-
BBB Funds	-	-	1.00	1.00	-	-	1.40	1.40	-	-
Water Services Fund	-	-	4.48	2.00	8.00	6.00	2.00	-	2.00	2.00
Solid Waste Fund	1.00	1.00	-	-	1.00	1.00	-	-	-	-
SEMS Fund	1.00	1.00	2.00	1.00	3.00	1.00	0.86	-	2.49	1.49
Airport Fund	-	-	1.00	-	1.00	1.00	2.00	2.00	3.00	-
FHA Fund	1.00	1.00	-	-	-	-	-	-	2.00	-
Total	43.96	37.48	28.96	13.48	62.00	27.00	44.34	7.40	42.64	6.94

*Approved includes only positions approved ongoing

Economic Issues

- City sales tax revenue slow down
- Government shut down impacts not seen yet
- Inflation leveled off, but still feeling impact from prior years
- Tariff Impacts
- Federal Budget Bill Impacts
- Interest rates
- Housing affordability
- San Tan Valley impact to State Shared Revenues

Fund Outlook

Various City Funds	
General Fund	 
Highway User Revenue Fund	
Transportation Taxes Fund	
Library Fund	
Bed, Board, Beverage (BBB) Funds	
Water Resources and Infrastructure Protection Fund	
Water, Wastewater and Reclaimed	
Stormwater	
Solid Waste Fund	
Sustainability & Environmental Management Fund	
Airport Fund	

Discussion & Questions

