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CITY OF FRISCO, TEXAS CITIZEN BUDGET IN BRIEF FISCAL YEAR 2021



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CITY LEADERSHIP

Mayor Jeff Cheney

Native Texan Jeff Cheney was elected Mayor of Frisco, Texas, in May 2017, and holds the distinction of being the youngest Mayor of Frisco. Since Mayor Cheney has taken office, Frisco has been recognized as the fastest growing city in America and the #1 Best Place to Live by Money Magazine. Mayor Cheney's big initiatives are master planning the northern area of our City, keeping taxes low for our residents, developing plans for Grand Park, working with the private sector to build a performing arts center, and dealing with density and congestion challenges with innovative mobility solutions.



CITY COUNCIL



Councilmember John Keating, Deputy Mayor Pro Tem Shonna Huffman, Mayor Pro Tem Will Sowell, Mayor Jeff Cheney, Councilmember Tim Nelson, Councilmember Bill Woodard, Councilmember Brian Livingston

City Executive Staff & Appointed Officials

George Purefoy
Henry J. Hill
Nell Lange
Ben Brezina

City Manager
Deputy City Manager
Assistant City Manager
Assistant City Manager

Anita Cothran
Jennifer Hundt
Kim Sinclair

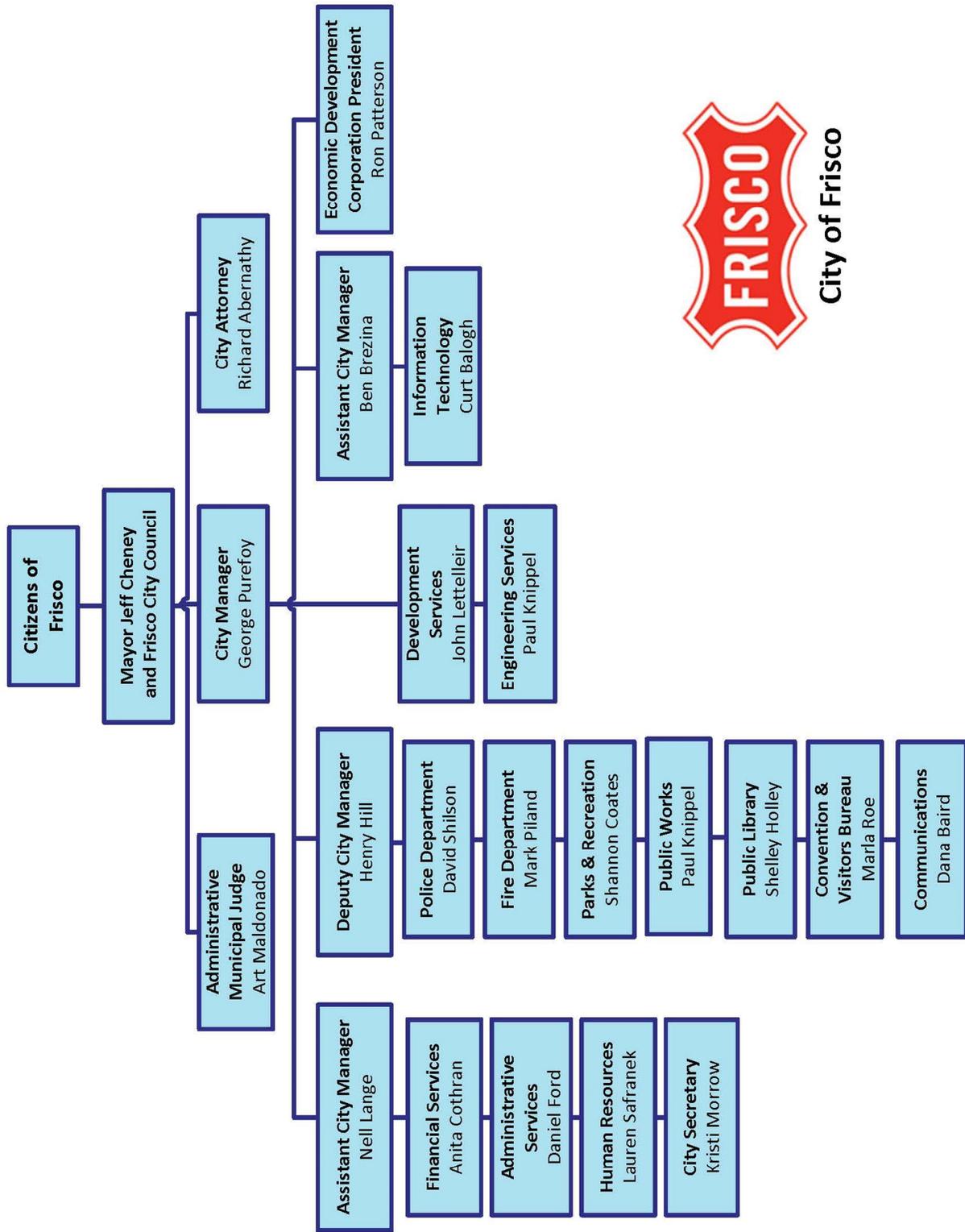
Director of Financial Services
Assistant Director of Financial Services-Budget
Assistant Director of Financial Services-Finance

Kristi Morrow
Dana Baird
David Shilson
Mark Piland
Lauren Safranek
Daniel Ford
Curt Balogh
Shelley Holley
Shannon Coates
Paul Knippel
John Lettelleir
Ron Patterson
Marla Roe

City Secretary
Director of Communications
Police Chief
Fire Chief
Director of Human Resources
Director of Administrative Services
Director of Information Technology
Director of Library Services
Director of Parks & Recreation
Director of Engineering & Public Works
Director of Development Services
President – Frisco Economic Development Corp
Executive Director – Visit Frisco

Richard Abernathy
Art Maldonado

City Attorney
City Administrative Judge





CITY OF FRISCO

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August 4, 2020

Honorable Mayor Cheney and City Council Members,

The Fiscal Year 2021 (FY 21) Citizen Budget-In-Brief (October 1, 2020 – September 30, 2021) is presented for your review. This summary book accompanies the Annual Budget FY21 document. All information presented is also included in the Annual Budget FY21 Document in greater detail.

Our continued goal is to provide for the core values (Integrity, Outstanding Customer Service, Fiscal Responsibility, Operational Excellence, and Our Employees) which you have established for Frisco and have served as the foundation upon which we provide for the public health, safety and welfare of our citizens and visitors. Since mid-March, our time and energy has been devoted primarily to the Pandemic and the related issues along with the effect this has thrust upon the day to day operations of the City.

In response to the expected economic downturn, once the stay at home orders were issued in March, we placed virtually all of the City's part time positions primarily involving the Frisco Public Library and the Frisco Athletic Center on furlough and left all but the critically needed fulltime vacant positions unfilled. This was done to maintain fiscal responsibility while at the same time maintaining excellent customer service and operational excellence.

The Pandemic has taken a toll primarily on the City's sales and hotel taxes. In addition, we also are dealing with the effects of the 86th Texas Legislative Session on the property taxes, franchise taxes, permit fees, and municipal court fines. Fortunately, property valuations on existing property are up slightly and new property added to the tax rolls total \$1.8 billion.

With that said, the strong financial reserves that we have accumulated over the past years and our basic financial policies that we follow, have provided us with the cushion we need to weather this multiple event crisis. The Recommended Budgets outlined in our Annual Budget FY21 document allow us to present a balanced budget for FY20 aided by a \$5.1 million Cares Act reimbursement for the partial expenses for fire and police salaries during eligible time periods, some transfers from reserves in other funds and a small drawdown of reserves for FY21 to provide the core services of the City.

We have maintained the property tax rate at \$.4466 which is below the no new revenue rate calculation of \$.450894. The recommended property tax rate will produce a projected .615% increase in revenues, which is below the 3.5% increase allowed without obtaining voter approval. The actual increase in value for the same property which was on the tax rolls this current year is

.15%. In addition, no increases to the utility rates are recommended. The only fee increase being proposed is to the stormwater fee so that funds are on hand to pay for increasing costs associated with stormwater drainage issues in the City. The above numbers regarding the property taxes are complete as of the date of this letter. However, due to the number of property tax valuation protests this year (over 36%), there will be some of the tax valuation numbers which will be updated again as we go through the budget process this year.

We have recommended seven new positions, all of which are within the public safety departments with six positions in the Police Department and one position in the Fire Department. The next major need in the Fire Department will be when Fire Station 10 is ready to be staffed which we expect will be at least 2 years from now. We plan on beginning design for Fire Station 10 this coming year and then time the construction and opening to coincide when major development starts opening in connection with the PGA and Fields related projects.

When it became apparent that there would be adequate revenues in this current fiscal year, we authorized market increases for certain positions within the police and fire departments so that the city does not fall behind other cities, with which we compete, for these vital employees. We also have included an average 3% merit increase for the coming year for our employees.

The Budget Development process each year is a major effort for the executive management team and for our Budget Office Staff. The teamwork and contributions of all makes the process transparent for our residents and Council. In our continuing efforts to improve our communications and transparency with the public concerning the City's finances and budgeting process, and in accordance with state laws, we will hold public hearings for the budget & tax rate and present information during a budget work session during the months of August and September. This document and all public presentations will be posted to the City of Frisco website, www.friscotexas.gov. We welcome all residents who are interested to attend the public hearings.

Frisco Texas is a resilient city in North Texas that will continue to prosper and succeed. We are committed to our residents, workforce and visitors. We will build new amenities and infrastructure while maintaining our existing assets. We are committed to our employees, and especially in times like today, our employees have stepped up to the challenges and truly shown us their strength and tenacity. We are committed and will exceed quality service expectations regardless of the outside pressures we are facing due to unforeseen issues. Our City will persevere. With City Council's guidance, as the City has built strong financial reserves to draw from in unknown times, we are able to maintain our financial position. This recommended FY21 Budget Proposal meets the current demands of the City while maintaining the current tax rate and by not increasing the current utility charges for water/wastewater/garbage collection.

As always, I commend our staff for their loyalty and dedication to the City and our residents. I also wish to thank the Mayor and City Council for their leadership, direction and oversight every day, but especially in the past few months. Frisco's financial management policies and practices are solid and the recommendation for our spending plan for FY21 is provided for your consideration.

Respectfully submitted,



George Purefoy
City Manager

EXECUTIVE SUMMARY

The Executive Summary provides summary details of the budget and should be read in conjunction with the City Manager's Transmittal Letter. For further details, please refer to the Annual Budget FY21 document where detailed information for each fund is provided with the ***Fund Summaries***. Department goals and performance measures are included in the ***Department Summaries***. The Budget in Brief, organizational charts, pay plans, debt schedules and the multi-year capital investment program provides the reader with additional information regarding the City financial position.

Additionally, this year, City staff prepared this condensed version of the **Annual Budget Document** as a companion book to include summary information – **Citizen Budget-In-Brief**.

RECENT FINANCIAL DEVELOPMENTS – INFECTIOUS DISEASE OUTBREAK – COVID-19

The outbreak of COVID-19, a respiratory disease caused by a new strain of coronavirus, has been characterized as a pandemic (the "Pandemic") by the World Health Organization and is currently affecting many parts of the world, including the United States and Texas. On January 31, 2020, the Secretary of the United States Health and Human Services Department declared a public health emergency for the United States and on March 13, 2020, the President of the United States declared the outbreak of COVID-19 in the United States a national emergency. Subsequently, the President's Coronavirus Guidelines for America and the United States Centers for Disease Control and Prevention called upon Americans to take actions to slow the spread of COVID-19 in the United States.

The Governor of Texas (the "Governor") declared a state of disaster for all counties in Texas in response to the Pandemic. Pursuant to Chapter 418 of the Texas Government Code, the Governor has broad authority to respond to disasters, including suspending any regulatory statute prescribing the procedures for conducting state business or any order or rule of a state agency that would in any way prevent, hinder, or delay necessary action in coping with the disaster, and issuing executive orders that have the force and effect of law. The Governor has since issued a number of executive orders relating to COVID-19 preparedness and mitigation. Among other things, such orders have imposed limitations on social gatherings of more than 10 people and temporarily closed school districts throughout the state through the remainder of 2019-2020 school year, unless otherwise extended, modified, rescinded, or superseded by the Governor. In addition to the actions by the state and federal officials, certain local officials, including Collin County and Denton County (which the City is within) have declared a local state of disaster and have issued shelter-in-place orders. Many of the federal, state and local actions and policies under the aforementioned disaster declarations and shelter-in-place orders are focused on limiting instances where the public can congregate or interact with each other, which affects the operation of businesses and directly impacts the economy.

The Pandemic has negatively affected travel, commerce, and financial markets globally, and is widely expected to continue negatively affecting economic growth and financial markets worldwide. These negative impacts have reduced or negatively affected property values and/or the collection of sales tax revenues, ad valorem tax revenues, hotel taxes, user fees, interest income and other revenues within the City. The City continues to monitor the spread of COVID-

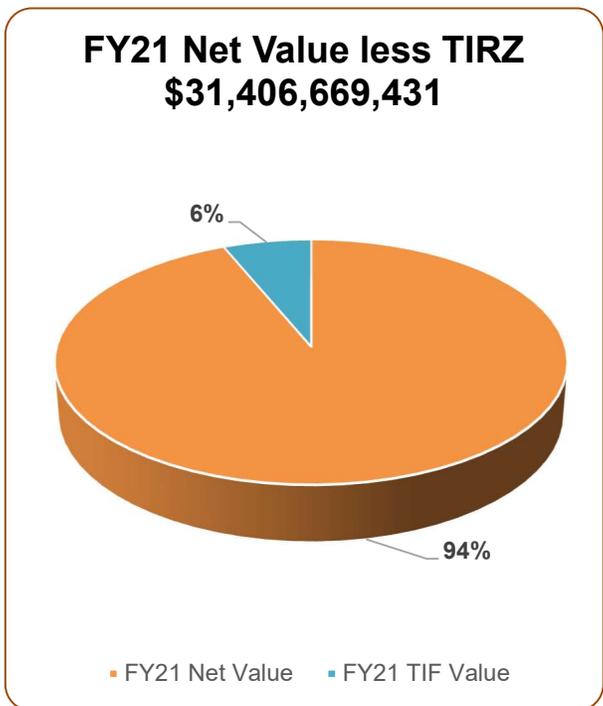
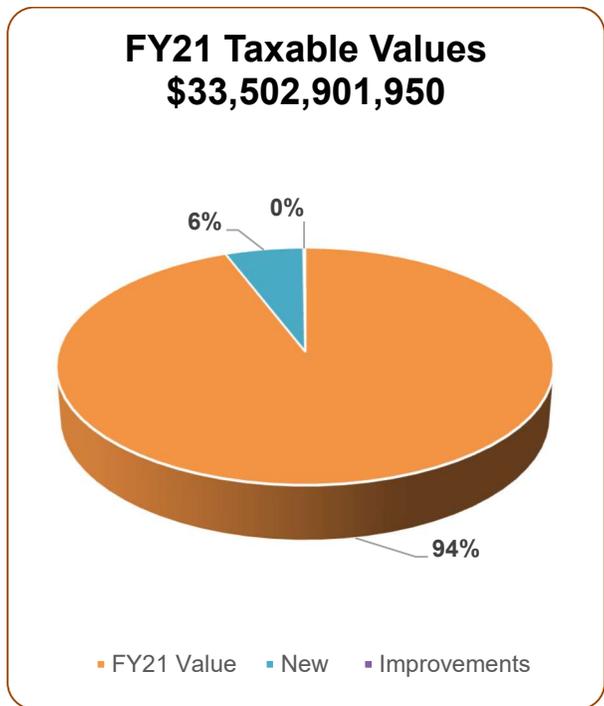
19 and is working with local, state and national agencies to address the potential impact of the Pandemic upon the City. While the total impact of the Pandemic on the City cannot be qualified at this time, the continued spread of COVID-19 will have an adverse effect on the City's operations and financial condition for several future budget cycles.

Detailed information is provided in the Annual Budget FY21 document regarding the federal government response and federal supplemental funding that the City received during FY20 from the Coronavirus Aid, Relief, & Economic Security Act (CARES Act) to offset expenses related to the management of the virus in the City. The City also applied for and will receive reimbursement from the Federal Emergency Management Agency (FEMA). The offsets of over \$5.1 million are one-time revenue sources and will not continue in future years.

GENERAL FUND REVENUES:

The adopted property tax rate remains the same at \$.4466 per \$100 of taxable assessed value for FY21. The property tax values for FY 2020-2021 (FY21) have been certified at \$33,502,901,950 (including taxable value of properties under protest). Of this amount the Tax Increment Reinvestment Zones #1 & #5 have a captured value of \$2,633,707,304, with a taxable value of \$2,096,232,519 resulting in a current net taxable value of \$31,406,669,431 for operations and debt service. This is an 5.6% increase over the certified FY20 net taxable value of \$29,727,566,783. The Senior Homestead Exemption of \$80,000 as well as the Homestead Exemption of 10% remains the same as FY20. These exemptions provide some tax relief to our homeowners and are reflected in the taxable certified rolls presented.

The gross taxable value increase of \$1,850,355,173 (5.85%) is due to a combination of the increased value in existing property of \$44,975,504 (.15%) and the value generated by new improvements and annexations equaling \$1,805,379,669 (5.70%). The Appraisal Districts still have property values totaling \$12,807,061,207 under review with the Appraisal Review Board which may be adjusted over the next three months. \$12,165,168,450 of the under-protest amount is included in the total certified value to arrive at the lower estimated certified amount of \$31,406,669,431. This amount is required for use in the no-new-revenue (NNR) tax rate calculation.



The tax rate is \$.446600. The no-new-revenue tax rate \$.450894 per \$100 of taxable assessed value and the voter-approval tax rate is \$.455172.

The tax rate is allocated so that \$.298973 (67%) funds the General Fund operations and \$.147627 (33%) funds the annual debt payment requirements. The voter-approval tax rate is \$.008572 above the FY21 tax rate.

The total general fund revenue budget for the FY21 Budget year is \$182.9 million as compared to revised FY20 projections of \$169.8 million.

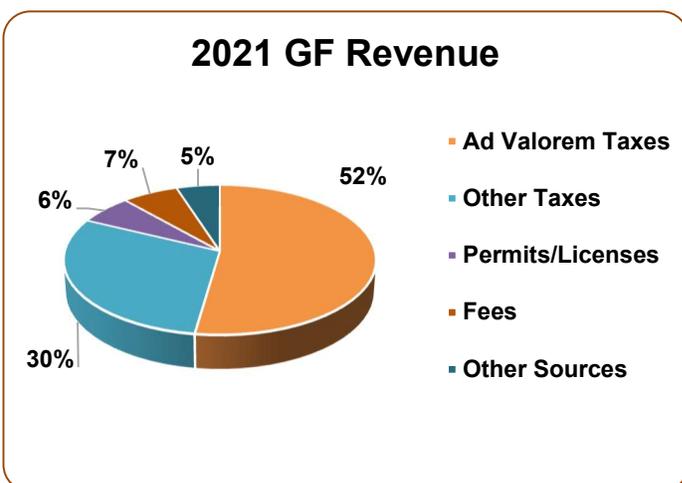
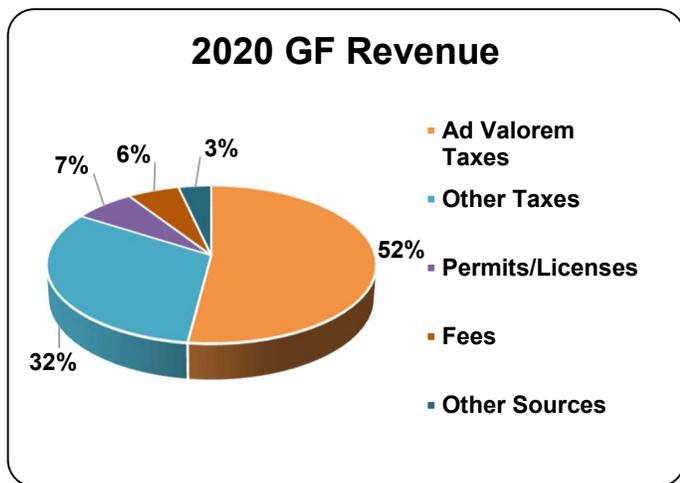
Key elements in the revenue budgets include:

Revenue from property tax collections are due to increases in total valuation, which accounts for a \$7.2 million increase.

Sales tax receipts are estimated to be \$44.1 million in the FY21 Budget, a projected increase of 1% over the revised FY20 budget of \$43.7 million. This estimate is based on the decrease in activity that we are seeing in the current year, primarily due to the COVID-19 Pandemic, and predicting some slight growth for FY21 receipts. The amount to be rebated back in Section 380 Sales Tax Grants in the General Fund in FY21 is projected to be \$6.9 million. This amount includes several new agreements expected to begin in FY21.

The sales taxes and franchise taxes represent 30% of total revenues. Projected franchise taxes are \$10.6 million, which are flat to FY20 revised estimates. Franchise tax projections are based on receipts from the utility companies who do business in Frisco.

The FY21 building permit fee revenues are budgeted at \$9.3 million, which remains flat to FY20 revised projections. We project single family permits issued in the range of 1,800 to 2,000 on an annual basis.



SUMMARY OF GENERAL FUND EXPENDITURES:

The General Fund operating expenditures are budgeted to be \$182.6 million, which is approximately a \$13.2 million increase from the projected FY20 year-end total. Department Heads did submit new programs and staffing needs. Four Police Officers and one Wellness Coordinator were added in Patrol, one Victim's Advocate was added in Investigations and one Deputy Chief was included in Fire Operations. The remainder of the expenditure budget increase is due to operational funding, replacement capital and the merit compensation program for employees.

During FY20, the Budget Office completed a Cost of Service Study which details the administrative costs for other city departments. This Study recommends transferring back to the General Fund the Utility Fund functions that are considered administrative and begin a monthly G&A (General & Administrative) charge to cover these costs. The overall impact to this budget will not be material, but efficiencies will be created for departments as the number of cost centers to maintain will decrease. We plan to make this administrative change in FY21 for mid-year budget approvals.

General Government includes: *City Manager's Office, Communications and Media Relations, City Secretary's Office, Legal Services, City Council and Records Management.* The budget is \$6.7 million, which represents a 13% increase from FY20. A large part of the increase is due to the postponement of the May 2020 General Election to November 2020. This postponement results in two elections to be held in FY21. The revised budget for legal fees in FY20 was reduced to \$1.1 million from an adopted budget of \$1.48 million. \$1.44 million has been allocated for legal fees in FY21, which is another factor impacting the 13% increase. A total of \$125,000 is budgeted for a staffing and facility study, as we design, build and employ the new facilities that were approved in the FY19 Bond Election.

Financial Services Department includes: *Administration, Community Development, Budget Office, Accounting, Treasury, Municipal Court and Section 380 Sales Tax Grants.* The FY21 total budget is \$15.3 million, an increase of just under 17%. Cost increase in contracts for tax assessment, billing and collection budgeted in Treasury is a significant expenditure in this Department. An approximate \$2.4 million increase to 380 Sales Tax Grants accounts for a large portion of the overall increase in the Department due to new developments budgeted in FY20 not completed. Additionally, a total of \$424,000 is included in Community Development operational funding for interlocal transportation projects, and the funding has increased for FY21 due to a possible contract restructure.

Police Department expenditures total \$46.4 million, an increase of 6%. Continuation capital funding of \$806,340 is included for the replacement of twelve Chevrolet Tahoes with nine Tahoes and three Chevy Malibu, along with two Harley Davidson Motorcycles. \$703,601 in personnel, operational and capital funding is budgeted for the addition of four Police Officers and two Tahoes, along with a Wellness Coordinator position, in the *Patrol* division. These *Patrol* positions are grant based, with one of the four Police Officers and the Wellness Coordinator both being grant funded. Additionally, the *Investigations* Division has included an additional Victim Advocate, which is also to be grant funded.

Fire Department budget totals \$42.3 million, or an increase of just over 11% from FY20. The increase includes the addition of a Deputy Chief of Operations totaling \$193,619, the replacement of Motorola Portable and Mobile Radio Systems totaling \$60,000, IT infrastructure updates budgeted at \$30,500, and the replacement of an enclosed trailer totaling \$20,000. Funds are also included to operate Fire Station #9 and the Training Center which were opened in FY19. An additional current Deputy Chief of Operations will be transferred to Fire Suppression shift, providing the Department with additional command staff for incident response for two of the three shifts.

Public Works Department budget is \$12.1 million, which is flat to FY20 revised projections. The ongoing road and pavement repairs continue to be a significant expenditure in the *Streets Division*, along with road striping and marking work in the *Traffic Control Operations Division*. Continuation capital funding totaling \$222,810 is included in FY21 for the replacement of a dump truck, a concrete saw, three trailers and one Ford F-150 XL. Supplemental capital funding of \$10,000 is also included for a new truck mounted message board to maintain crew safety with tasks performed in live traffic situations.

Human Resource Department budget is \$3.6 million, or a 36% increase. This significant increase includes operational funding of \$1,000,000 which is provided to establish an employee clinic for all employees and dependents. This program will be re-evaluated as we move forward from the Pandemic and determine if the program is viable. We originally planned to be operational in FY20. The clinic will be funded by the Insurance Reserve Fund in FY21. After implementation, it is our expectation that the costs of claims for medical services will be diverted and offset the annual contract costs for the clinic. The clinic will also provide medical services including physicals for the sworn officers in Police and Fire, flu shots and biometric assessments for staff, that is currently already being paid out to third parties. Wellness promotions and educational opportunities are also a significant factor contributing to the Department's FY21 budget.

Administrative Services Department budget is \$12.1 million, which is an increase of 14%. This department has several divisions: *Administration, Risk, Logistics, Purchasing, Fleet Services, Building Services and Support Services*. The primary cause for the increase is due to multiple HVAC units requiring replacement, in order to comply with new EPA regulations, which total \$1,504,815 in the *Building Services* Division; this is Phase I of a three year phase in approach. Also budgeted in *Building Services* is a replacement of a Genie electric scissor lift totaling \$29,304, two new storage containers to store decommissioned equipment for parts totaling \$9,400 and a Variable Frequency Drive replacement to regulate the fan speed of City Hall's air handler totaling \$7,500. Fleet Services includes capital replacements for a Ford F-150XL and a Clarke Focus orbital floor scrubber budgeted at a combined \$48,520.

Information Technology Services Department (IT) has six Divisions: *Administration, Development, Management Information Services (MIS), Project Management Office, Information Systems (IS)* and *Geographic Information Services (GIS)*. The budget for the IT Department totals \$9.3 million. This is an increase of 13% over the FY20 revised budget. Continuation capital of \$1.5 million makes up about 16% of the FY21 budget and includes a network core ring refresh, server refreshes, aging Cisco equipment replacements, crucial hardware replacements on the CCOM vehicle for the Fire Department and continued implementation of the enhancements to disaster recovery systems, which was partially funded in previous years.

Library Services Department annual total operating budget is \$5.5 million, which is a 6% decrease from FY20. The decrease is largely due to the reduction in operational funding from \$500,000 in FY20 to \$100,000 in FY21 for the design of a satellite location at Stonebriar Mall within the Hyatt Hotel. The books and materials continued capital funding is \$700,000 for FY21, a \$34,224 decrease from the FY20 budget for materials. Funding to maintain the collection at the high standards our patrons expect and the programming the Frisco Library is known for is sufficient.

Parks and Recreation Department is funded at \$18.3 million, an increase of over 15% compared to the FY20 appropriation. With the closure of many FAC facilities during the COVID-19 Pandemic, the personnel expenditures for FY20 were reduced significantly. This explains a large portion of the increase into FY21 since all active positions have been budgeted without considerations made for

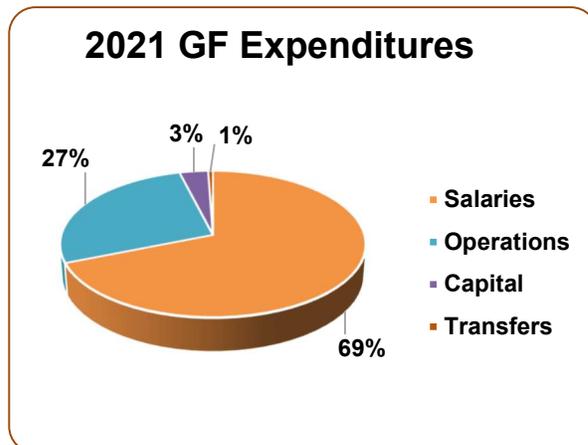
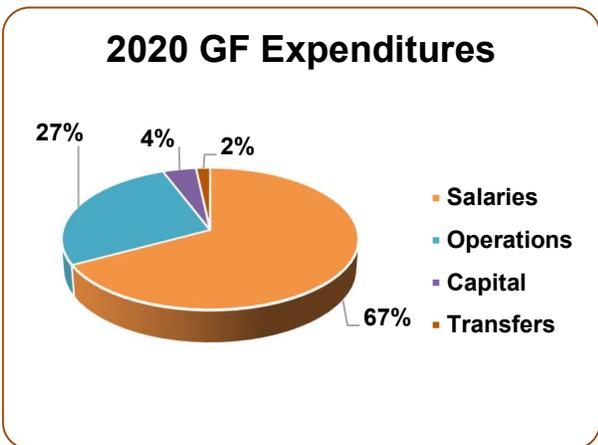
possible future closures. A total of \$445,000 in capital funding is provided for renovations at the FAC, due to aging of the facility. Additionally, continuation capital funding of \$577,760 is provided for the replacement of eighteen mowers, one John Deere Gator RTV and two Maxey Trailers, along with \$326,000 for a median enhancement program, all in the *Parks and Median Maintenance* and *Natural Resources* Divisions.

Engineering Services Department includes *Traffic Signal System, Engineering* and *Transportation* divisions. The total departmental budget is \$2.2 million, which is down 13% from FY20 revised totals. The decrease is primarily driven by a reduction of \$159,000 revised budget for communication tower maintenance to \$25,000 in FY21, as well as \$69,000 budgeted in FY20 for streetlight traffic cameras and traffic cabinet locks that are not planned to carry forward into FY21.

Development Services Department includes the *Planning, Building Inspections, Code Enforcement* and *Health and Food Safety* divisions. The adopted budget is \$7.6 million, which represents a 2% decrease from prior year. The operational funding in the *Planning* Division has reduced significantly from the implementation costs seen in FY20 from the Electronic Plan Review software, hardware and accessories. A total of \$69,000 is included in *Building Inspections* continuation capital for the replacement of one Ford F-150 XL and one Chevrolet Silverado.

Non-Departmental in the General Fund decreased for FY21. There are estimated personnel cost attrition of \$1 million in FY21 for ongoing vacancies or delays in filling approved positions as well as \$3 million for a reduction to what the City owes for health insurance premiums. Offsetting factors are \$500,000 in operational contingency funding as well as \$3.6 million for anticipated employee market adjustments.

In keeping with our prior budgeting practice, operating capital costs are reflected in the budgets of the individual departments and divisions as listed above. A list of all funded capital and requested capital is located at the beginning of the General Fund division section of the budget on the Capital and Supplemental Request Summary.



UTILITY FUND

REVENUES AND EXPENSES:

The Utility Fund budget provides for operational needs of the system and includes increased costs from the North Texas Municipal Water District. Total budgeted revenues are \$109.3 million as

compared to revised projected revenues for the previous fiscal year of \$105 million. Expenses related to Water and Sewer services by the NTMWD account for 55% of the total expenses.

FY21 water revenues increase to \$61.9 million as compared to FY20 revised projections of \$59 million. Total sewer estimated revenues are \$41.1 million as compared to the previous year's revised revenues of \$40 million. This total reflects an increase due to the anticipated growth in the customer base and rate adjustments. We will continue transferring \$3 million from the Water and Sewer Impact Fee Fund to offset the debt service for additions and improvements to the water and sewer system. NTMWD bond issuances to expand the sewer plants are reflected in our payments back to the District.

The operational budgets in the Utility Fund are comprised of divisions from portions of several different departments including **City Manager's Office**, **Financial Services** (*Revenue Collections/UB*), **Administrative Services** (*Logistics*), **Public Works** (*Administration, Education and Outreach, Water Resources, Water, Sewer, Meters, Operations and Right of Way Inspection*), **Information Technology** (*Administration, Development, Project Management Office, Information Services, Management Information Services and Geographic Information Services*) and **Engineering Services** (*Administration, Engineering and Construction Inspection*).

City Manager's Office expenses total \$136,000, which represents a 42% decrease. This is due to a decrease in legal expenses related to the NTMWD contract disputes. The total operating budget is intended to cover NTMWD legal matters and support utility related project management.

Revenue Collections Division in the **Financial Services Department** has a budget of \$2 million, a 4% increase from the previous year's revised budget which includes funding for credit card transaction fees and postage cost increases to cover mailing of bills each month. Credit card fees are anticipated to increase by approximately 5.3% from FY20 due to an increase in bill payments made by credit card online.

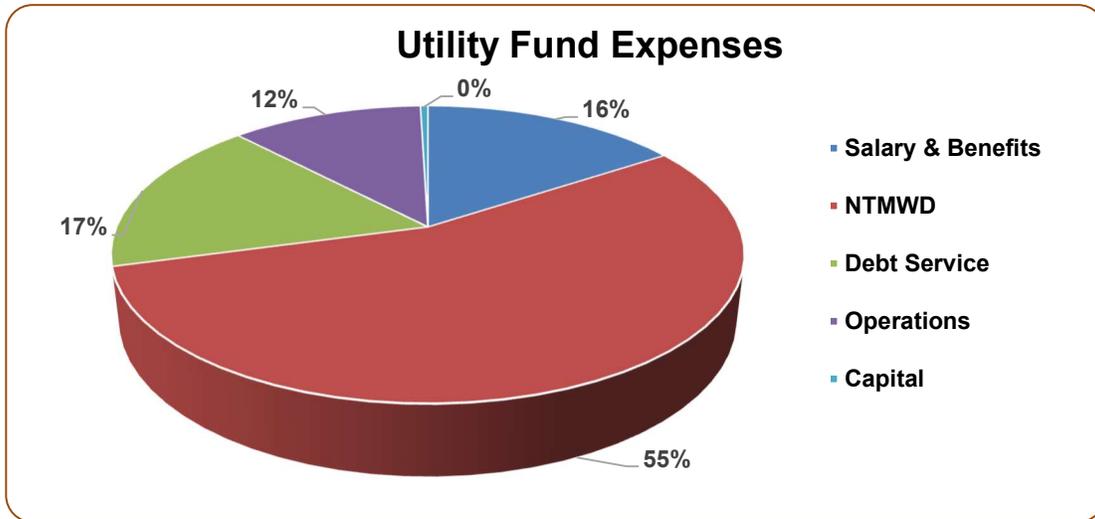
Expenses in the **Public Works Department** budget total \$81.1 million, which is an increase of 7% when compared to FY20 revised projections. Of this amount, \$60.1 million represents payments to the NTMWD for water and sewer services. NTMWD did not pass on a rate increase for FY21 and will remain at \$2.99 per 1,000 gallons. The NTMWD will pass through increases for services related to operating wastewater treatment plants. Replacement capital totals \$493,500 and includes a dump truck, backhoe, five trucks and one trailer. Details regarding the replacement equipment can be found in the Capital and Supplemental Request Summary in the Utility Fund section of this document. Also, \$1.8 million is included for the sandblasting and recoating of elevated storage tanks and \$125,000 to migrate N Sight Plus, the current meter reading software, to a hosted environment.

Administrative Services Department expenses remain relatively flat at \$160,327, which represents a 1.7% increase from prior year. The FY21 funding includes security camera additions for the Logistics Center budgeted at \$6,000.

The Utility Fund also provides funding for the **Information Technology Department** – with a total budget of \$3.2 million or an increase of 3%. The increase is largely due to salary expenditures.

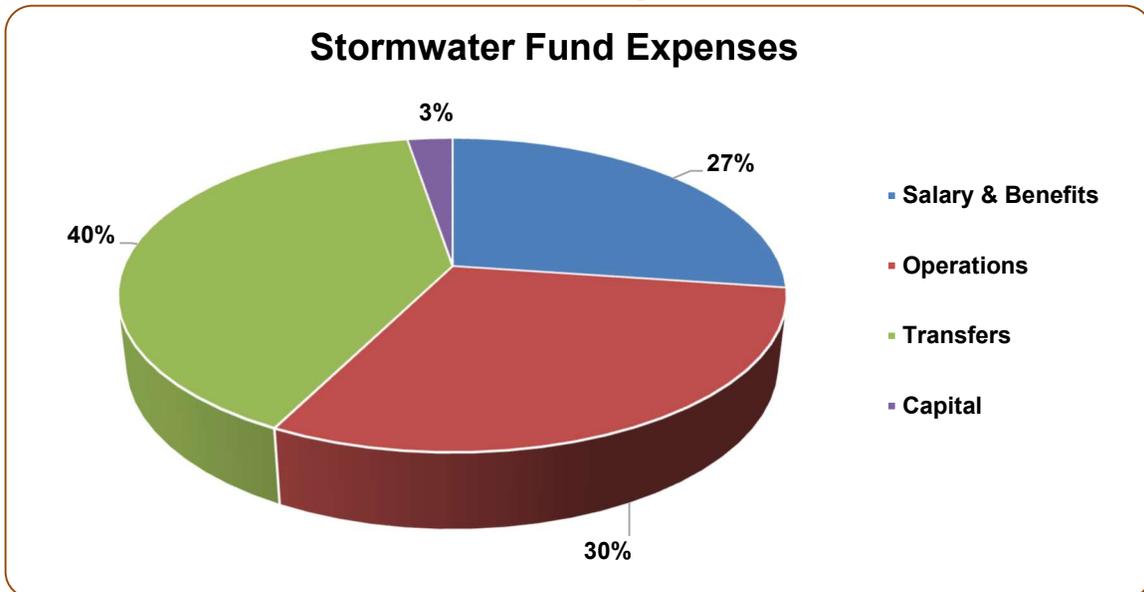
Engineering Services Department – *Administration, Engineering and Construction Inspection*, total budget is \$4 million, up 1%. In FY20, \$50,000 was allocated for a reuse usage scheduling study and water master plan update, along with two replacement vehicles budgeted at \$73,580. These prior year expenditures largely offset the Departmental budget when comparing to FY21.

Non-Departmental expenses increased 5% for FY21. Total Utility Fund debt service for FY21 totals \$18.6 million. Details for debt service by series are included in the Debt Section.



STORMWATER FUND REVENUE AND EXPENSE:

Total estimated revenues for FY21 are \$5 million. Stormwater fee revenue represents a 3.8% increase over the revised FY20 fee revenue. The revenue stream from the fee has proven to be consistent with projections made when the fund was established. We will consider increasing the stormwater fee and this fee will be reviewed and brought back to Council in the Fall.



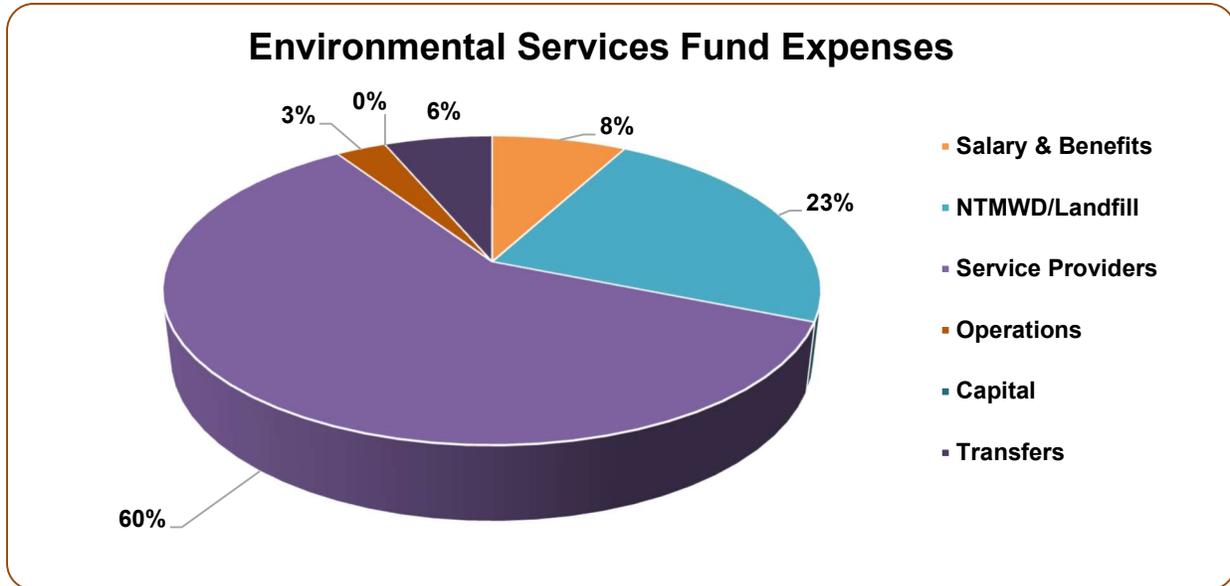
The projected expenses are \$6.4 million. This includes continuation capital funding of \$133,775 for two replacement trucks and \$31,927 for a new street sweeping broom. Transfers of \$2,538,428 for administrative costs and several capital projects are included in the funding approved for FY21.

ENVIRONMENTAL SERVICES FUND REVENUE AND EXPENSE:

Budgeted revenues are \$20.3 million, which is a 5.7% increase over the FY20 revised revenues. This is due to anticipated increases in the number of households and business customers of the

various services provided and revenues based on a full year of the fee increases that were implemented in January 2020.

Expenses total \$20.3 million. Approximately 83% of the expenses for the fund are related to contracts for collection of garbage and recyclables, along with the cost of disposal charged by the NTMWD. The budgeted tonnage rate for the landfill for FY21 is \$38.25 per ton. Also included is \$1.3 million in transfers to other funds to cover administrative costs and in lieu of franchise fees.



CAPITAL PROJECTS BUDGET:

The capital projects budget tracks the infrastructure and building projects which are funded with general operating transfers, intergovernmental revenue, bond funds and other special funding sources. The revised FY20 expenditure budget of \$343 million and adopted FY21 budget of \$89 million will fund the projects in the current plan. Frisco residents approved \$345 million of General Obligation voter authorized bonds in a May 2019 election. The City sold \$30 million in FY20 for various roads and streets projects. Bond sales are proposed in FY21, but this will be evaluated based on market condition, need, pricing, and other factors which could be relevant at the time of sale. Total authorized but unissued bonds, after the FY20 sale, are \$318.5 million, including the authorizations approved by the voters in the 2006, 2015 and 2019 elections. Currently, we anticipate yearly funding consistent with prior issuances (\$50-\$80 million per year) to fund roads, parks, public safety, technology equipment and facilities.

Building and infrastructure projects of this magnitude can typically span many years. Some projects can take several years to complete. The following list contains many of the projects that are either in design or under construction within FY20 through FY21.

1. Facilities totaling approximately \$189 million to include:

- Fire Stations and Equipment
- Police Station Headquarters Remodel
- Stonebriar Hyatt Hotel Convention Center
- Library/Beal/GEA Building
- PGA Golf Course

- Public Works Building Expansion
- Cultural & Performing Arts Center
- The Grove - Adult Activity Center
- Municipal Court Expansion

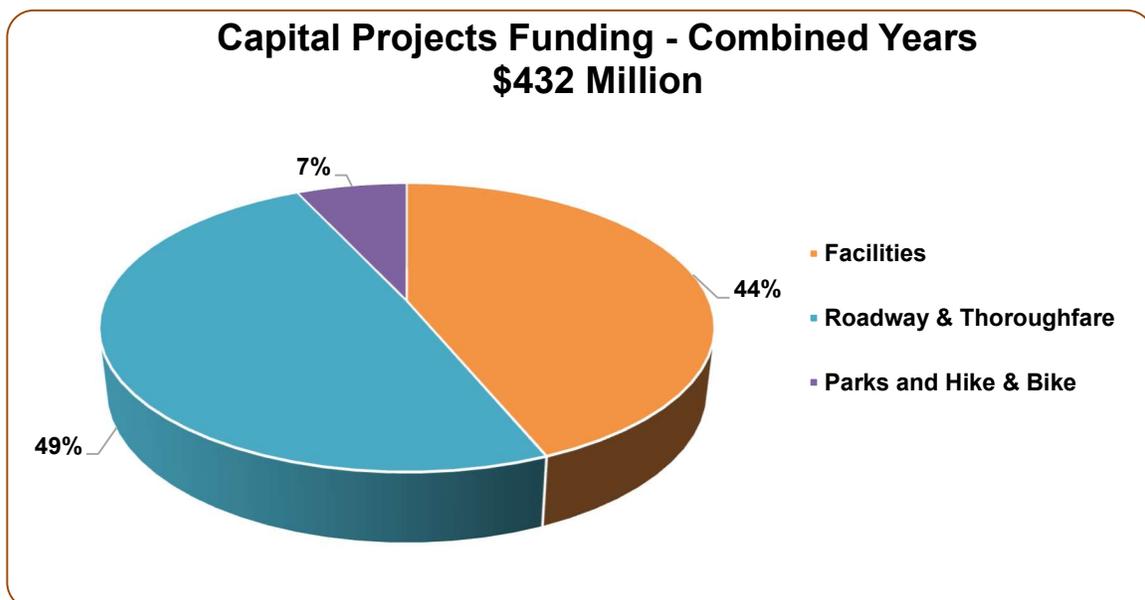
2. Roadway and thoroughfare improvements of approximately \$213 million to include:

- Main Street/Elm Street
- Dallas Parkway (DNT Frontage Roads) Phase 2
- Panther Creek (DNT to Preston Road)
- Rockhill Parkway (DNT to Teel Parkway)
- Legacy Drive (SH121 to Warren)
- Coit Road (SH 121 to Main Street)
- Lebanon Road (Parkwood Boulevard to Ohio Drive)

3. Parks and Hike & Bike Trail improvements totaling over \$30 million, which include:

- Grand Park
- Monarch View Neighborhood Park (Grayhawk Park II)
- Northwest Community Park Phase 1
- Reinvestment to Various Existing Parks
- Park in Frisco Square
- Dominion Trails

The listed projects are only a portion of the complete list, which can be found on the Capital Projects Fund Summary pages of the Annual Budget FY21 document.



DEBT SERVICE FUND:

Current tax revenues budgeted to cover the debt service obligations are \$47,333,129. Additional revenues from the TIRZ (#1 and #5) funds supporting debt service total \$26,747,270. Contributions into the debt service fund include appropriations from Hotel/Motel Fund, the Frisco Community

Development Corporation, the Frisco Economic Development Corporation and the Panther Creek Public Improvement Districts (payments made by residents of the Districts). Total revenues in the Debt Service Fund are budgeted at \$76,110,716 with 38% of that amount being supported from other revenue streams.

Obligations to be paid out of the debt service fund total \$76,405,589 (including fees) with a projected ending fund balance of \$4.9 million. The fund balance policy is to maintain approximately 1/12 of the annual general bond payment obligations as a reserve.

PERSONNEL:

FY20 included 1,628 positions authorized. With the addition of 7 net positions in FY21, there will be 1,635 positions authorized, with 1,422.91 FTE (full time equivalent), approximately 6.94 FTE per 1,000 population.

General Fund Positions

A net increase of 7 positions are added in the General Fund. Total salary and benefit cost estimate of the new positions is \$722,509 for FY21. Staffing additions, which have been discussed in the preceding summary by Department, include:

- 4 Police Officers (1 of the 4 Officers will be grant funded)
- 1 Police Wellness Coordinator (grant funded)
- 1 Police Victim Advocate (grant funded)
- 1 Fire Deputy Chief of Operations

Enterprise Fund Positions

No new positions were authorized for FY21.

Other Fund Positions

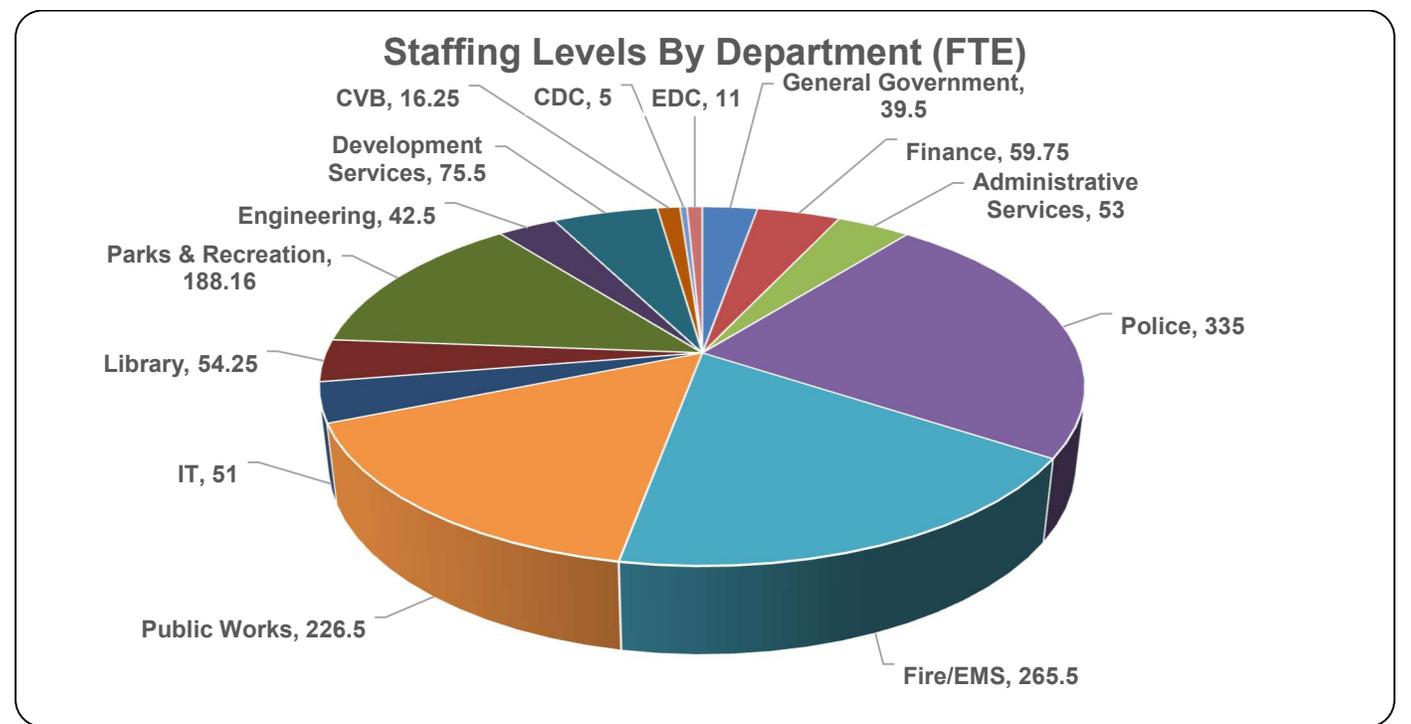
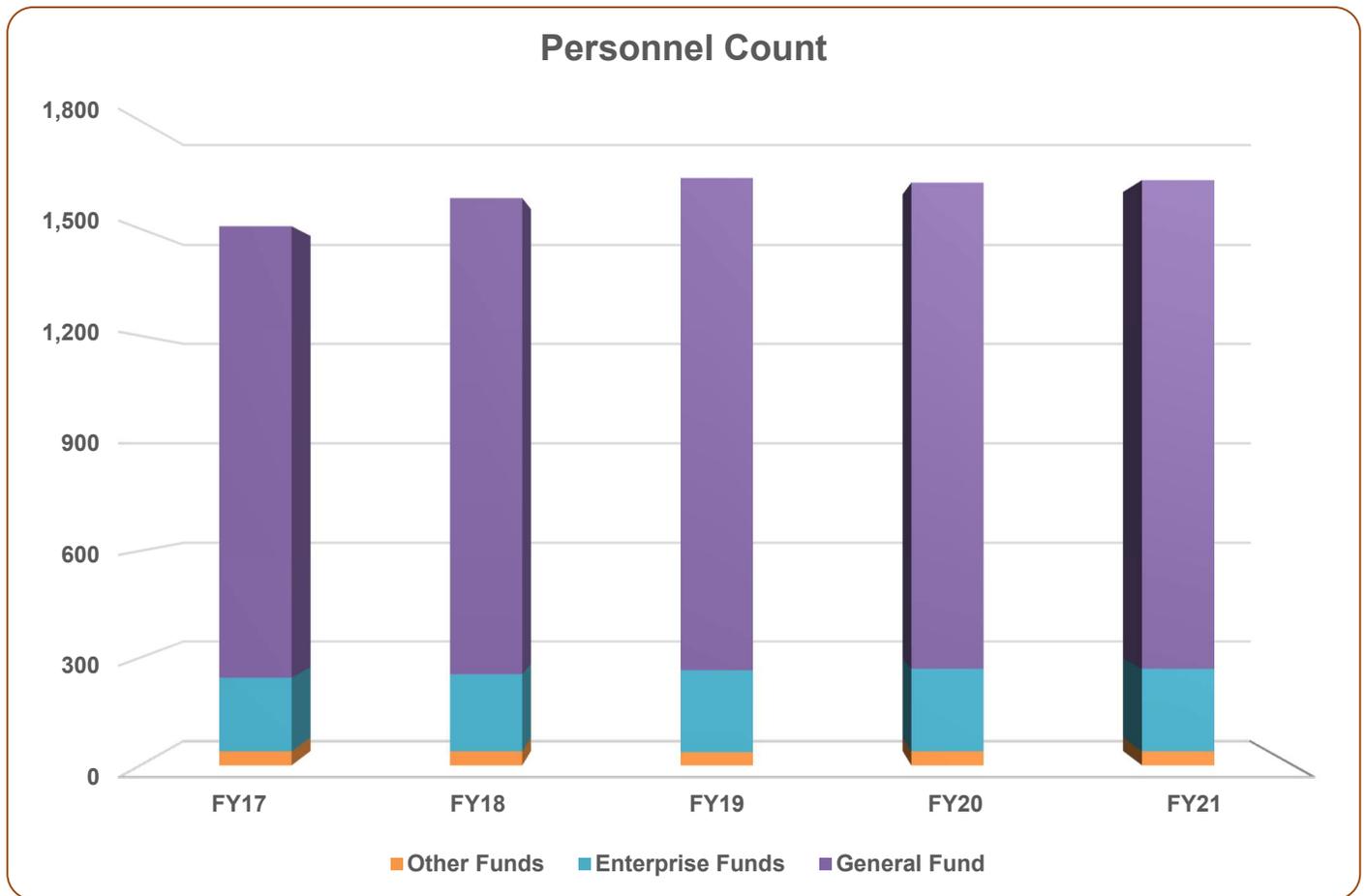
No new positions were authorized for FY21 in any remaining operating funds.

Pay and Benefits

Funding of approximately \$4 million, for an average 3% merit-based increase for employees and one 3% step increase for police and fire personnel, is included in FY21 budget. We want to be competitive in the general marketplace, comparable to similar situated employers and we continue to address market changes, on a case-by-case basis. We do not anticipate any major market changes for FY21, but will reevaluate at mid-year, and determine if the hiring market is being affected by our offering salaries for new employees or our retention of our current employee base.

Insurance cost estimates for FY21 are based on our consultant's evaluation of costs and funding requirements. We also analyze our claims payments and stop loss premium payments monthly to insure we are on track with the amount the City expenses for premiums. A rate increase to the City and our employees will not be necessary for FY21 due to performance of the plan during the past few years. With the approval of the clinic, our claims and some of the expenses related to offering wellness programs and annual physicals will be less after the clinic is fully operational. Claims will be diverted to the employee clinic with costs based on a fixed contract. The full Texas Municipal Retirement System (TMRS) rate of 14.54% is included in the budget, up from 14.2% for FY20. The

latest actuarial study reflects that our plan is 87.41% funded as of 12/31/2019. This is up from the prior year of 80.02%. The major difference for the increase in the funded % is the expected actuarial experience and the actual experience.



CITY COUNCIL STRATEGIC FOCUS AREAS:

Frisco's Annual Budget is our plan of action detailing how the City's overall goals will be achieved. Each Department includes, as a part of its description of core services, information on their mission, strategies, objectives and measures. The work program specifics, which are included with the budget unit pages, describe the steps the operating departments are taking to align their budgets with City Council's Strategic Focus Areas and Strategic Goals. These goals are also aligned with the stated City Core Values:

Integrity
Outstanding Customer Service
Fiscal Responsibility
Operational Excellence
Our Employees

In 2003, the City Council established seven Strategic Focus Areas to guide the City's operations and provide the Council's long-term vision for the community:

1. **Long-Term Financial Health** - Responsible stewardship of financial resources balancing short- and long-term needs of the community.
2. **Public Health & Safety** - Provide quality programs and services which promote community well-being.
3. **Infrastructure** - Develop and maintain transportation systems, utilities and facilities to meet the needs of the community.
4. **Excellence in City Government** - Provide effective and efficient services with integrity in a responsive and fair manner.
5. **Sustainable City** - Promote the continued development of a diverse, unique and enduring city.
6. **Civic Involvement** - Encourage civic pride, community participation and a sense of ownership in our community.
7. **Leisure and Culture** - Provide quality entertainment, recreation and cultural development to promote and maintain a strong sense of community.

The City Council conducted its Strategic Work Session in January 2020 and the summer worksession to provide updates on the progress of the staff work on the priorities, which was cancelled due to COVID-19, is scheduled for August 18. From the meeting, Council unanimously agreed upon specific priorities. These were formally adopted during FY 2020. The FY21 adopted budget provides funding, in most cases, to continue our progress towards achieving these priorities, either with bond proceeds, private developer contributions or operating appropriations.

The Council's priorities for 2020-2021 are as follows:

- Traffic – Infrastructure Innovation and Connectivity of Trails
- Performing Arts Center
- Legislative Advocacy
- Downtown Infrastructure
- Reinvestment Plan for Aging Residential Areas and Stonebriar Centre
- Grand Park Master Plan
- Make Frisco a Venture Capital Center
- North Frisco Master Plan
- The “Next Big Thing”

FUND STRUCTURE

GENERAL FUND (unrestricted funds)

SPECIAL REVENUE FUND

(restricted funds)

The money in this fund is restricted, which means it can only be used for specific purposes:

- **Tax Increment Reinvestment Zones #1 & #5**
- Court Technology
- Panther Creek PID
- Hotel Motel Tax
- Tourism PID
- Grants and Contracts
- CDBG Grant
- Public Television Franchise

CAPITAL PROJECTS FUND

(restricted funds)

These funds are used to pay for infrastructure and facilities.

- **Capital Projects**
Streets and Drainage
Parks
City Facilities
Traffic Signals
Public Safety Facilities & Equipment
- Park Dedication Fees
- Thoroughfare Impact Fees

Proprietary Funds

ENTERPRISE FUNDS

These funds are accounted for most like private business transactions in that the City provides a service and the user pays for the service (no taxes are charged). For example, the City provides water to residents and businesses and in turn, they pay for what they use/consume:

- **Utility (Water and Sewer)**
- **Utility Capital Projects**
- **Utility Impact Fees**
- Stormwater
- Environmental Services

Major Funds for the City include the General Fund, Tax Increment Reinvestment Zone #1, Capital Projects Fund, Debt Service Fund and Utility Services Fund

DEBT SERVICE FUND

(restricted funds)

This fund is money accumulated to pay interest and principal on bonds and notes

SUBSIDIARY GENERAL FUNDS

(unrestricted funds)

These funds are committed by City Council for specific purposes and include:

- Insurance Reserve
- Capital Reserve
- Public Leased Facilities
- Special Events
- Workforce Housing
- Public Art



Component Units

Component Units are organizations that operate and provide a benefit to the City:

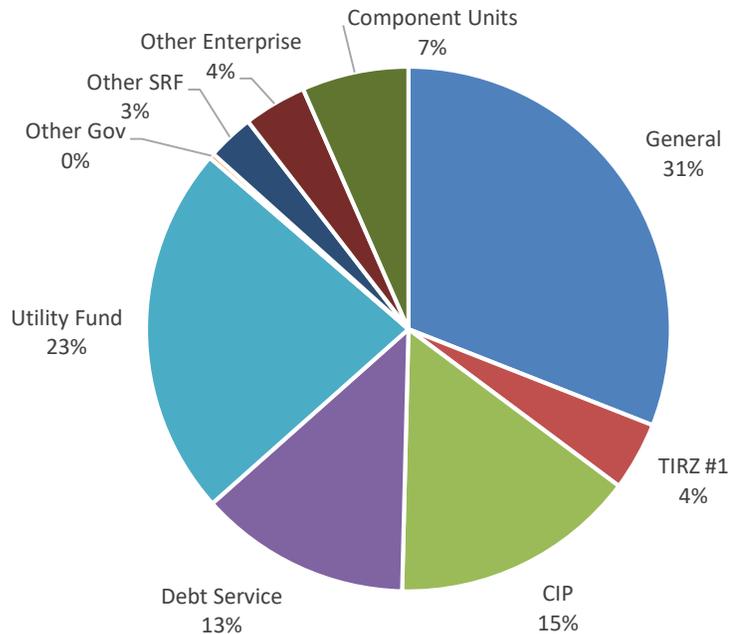
- Community Development
- Economic Development
- Charitable Foundation

ALL FUNDS SUMMARY

BUDGET APPROPRIATIONS FY 2021

Fund Title	Estimated Beginning Balance	Revenues	Expenditures	Transfers (Net)	Estimated Ending Balances
Major Funds					
General Fund	\$ 70,799,443	\$ 176,760,467	\$ 181,588,578	\$ 5,095,386	\$ 71,066,718
TIRZ #1 Fund	5,306,528	45,386,834	24,697,908	(20,056,663)	5,938,791
Capital Projects Fund	20,282,575	86,000,000	89,051,200	7,325,000	24,556,375
Debt Service Fund	5,217,090	47,381,130	76,405,589	28,729,587	4,922,218
Utility Fund	51,661,528	105,879,240	109,183,588	3,400,982	51,758,162
Utility Capital Projects Fund	6,415,062	23,000,000	25,108,735	4,000,000	8,306,327
Utility Impact Fee Fund	18,571,309	-	-	(3,000,000)	15,571,309
Non-Major General Funds	22,719,999	1,721,166	1,794,313	(3,362,659)	19,284,193
Non-Major Special Revenue Funds	26,554,330	19,379,597	16,913,747	(2,633,388)	26,386,792
Non-Major Enterprise Funds	9,019,063	24,539,866	22,794,504	(3,074,777)	7,689,648
Component Units	148,502,495	46,510,082	38,569,009	(16,423,468)	140,020,100
Totals	\$ 385,049,423	\$ 576,558,382	\$ 586,107,171	\$ -	\$ 375,500,634

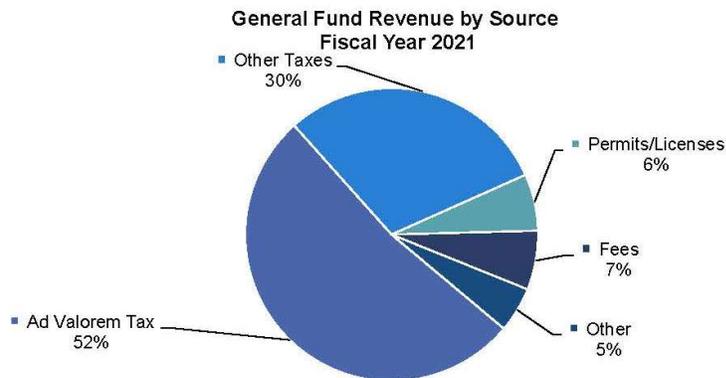
Proposed Appropriation Budget



GENERAL FUND REVENUE

GENERAL FUND SCHEDULE OF REVENUES

REVENUES	Actual FY17	Actual FY18	Actual FY19	Revised FY20	Proposed FY21
Ad Valorem Tax					
Current	64,451,221	69,839,436	78,364,643	86,661,668	93,897,319
Delinquent	1,452,418	1,127,949	895,237	1,050,625	1,050,625
Tax Penalty	813,466	668,036	656,519	577,844	592,290
Rollback	2,904,273	2,281,810	1,865,915	-	-
Tax Attorney Fees	83,719	64,474	79,941	100,000	100,000
Ad Valorem Tax	69,705,097	73,981,705	81,862,255	88,390,137	95,640,234
Other Taxes					
Sales	40,265,592	43,104,372	44,452,378	43,660,806	44,101,125
Beverage	849,168	1,070,871	1,147,926	948,081	948,081
Franchise - Electric	5,420,717	6,364,221	6,842,949	6,784,111	6,784,111
Franchise - Phone	592,793	566,609	544,589	475,182	475,182
Franchise - Cable	1,769,780	1,640,264	1,637,523	960,000	960,000
Franchise - Gas	1,321,708	1,620,715	1,546,828	1,408,245	1,408,245
Other Taxes	50,219,758	54,367,052	56,172,193	54,236,425	54,676,744
Permits/Licenses					
Building Permits	11,172,872	11,046,804	9,790,366	9,272,950	9,272,950
Pool Permits	203,166	193,036	191,575	238,865	238,865
Health Permits	392,145	430,425	469,395	514,335	514,335
Fire Permits	401,000	333,407	322,489	387,455	387,455
Alarm Permits	685,816	840,799	919,364	916,136	916,136
Miscellaneous Permits	49,537	38,297	151,890	139,400	139,400
Permits/Licenses	12,904,536	12,882,768	11,845,079	11,469,141	11,469,141
Fees					
Ambulance	2,507,622	2,638,184	2,787,396	2,224,968	2,291,717
P&Z Fees	301,049	315,850	263,470	320,966	320,966
Fire	183,225	111,214	134,586	155,295	155,295
Intergovernmental - Dispatch/Amb.	2,401,473	2,517,437	2,932,788	2,209,741	2,209,741
Fines	1,817,676	2,011,962	2,268,929	1,466,736	1,866,736
Library	58,695	68,522	75,821	48,250	48,250
Charges for Service	912,822	557,690	493,561	535,153	535,153
Heritage Museum	38,273	27,386	30,303	48,232	48,232
Frisco Athletic Center	3,745,818	3,870,727	3,617,054	1,800,000	3,600,000
Recreation Fees	1,798,989	1,711,709	1,687,829	745,996	745,996
Court Security	168,055	193,006	167,199	111,590	111,590
Fees	13,933,697	14,023,687	14,458,935	9,666,927	11,933,676
Other					
Interest	482,840	1,207,795	2,128,575	1,200,000	1,212,000
Miscellaneous	719,515	438,738	1,881,737	535,538	540,893
Tower Leases	1,204,041	1,238,716	1,348,823	1,272,518	1,285,243
Contributions	26,801	30,579	17,295	2,510	2,535
Transfers - Other Funds	984,000	1,357,644	2,995,312	3,074,894	6,132,795
Other	3,417,197	4,273,473	8,371,743	6,085,460	9,173,467
Total	150,180,285	159,528,684	172,710,205	169,848,090	182,893,262

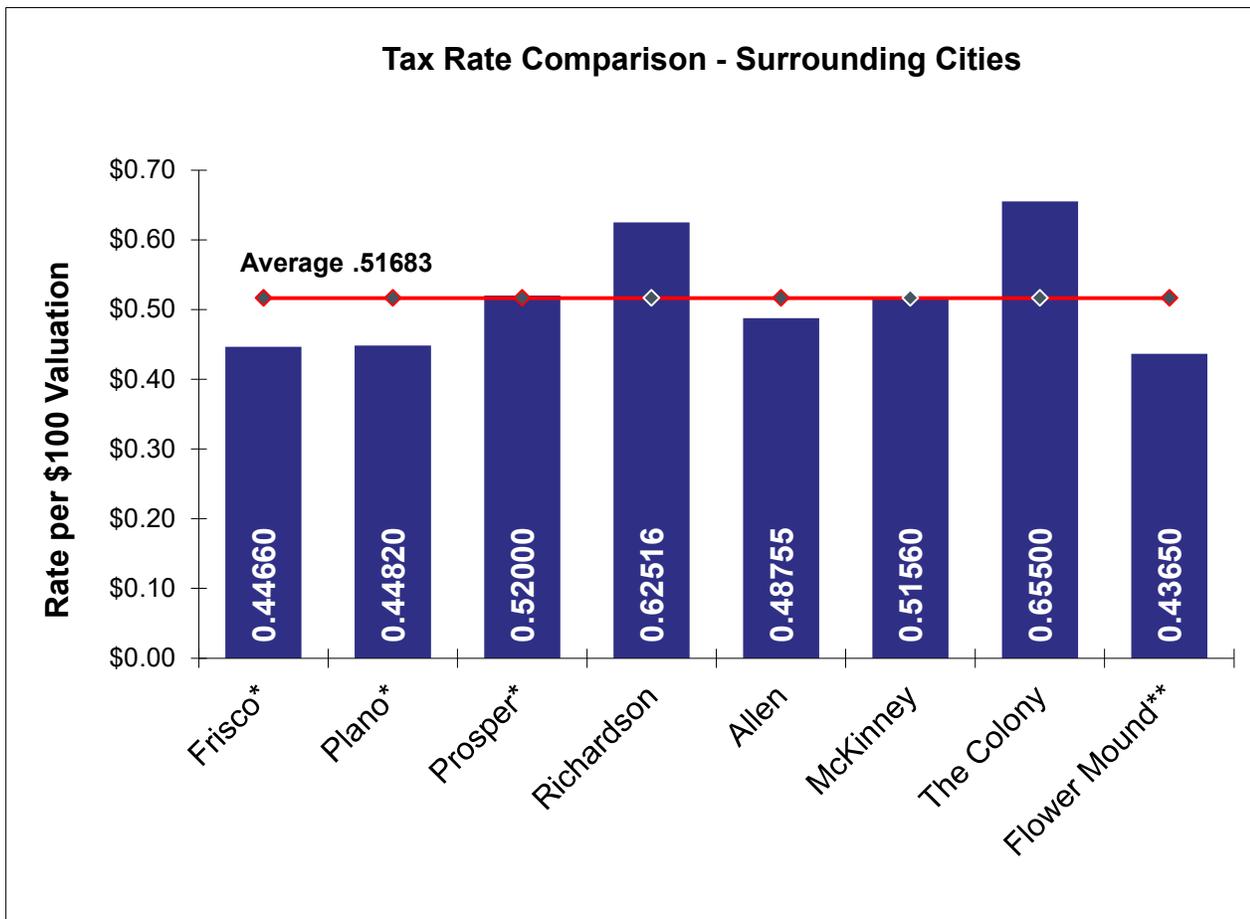


PROPERTY TAX REVENUE

The revenue summary section provides a description and underlying assumptions for the major revenue sources of the General Fund, including significant trends that affect revenue assumptions in the current fiscal year.

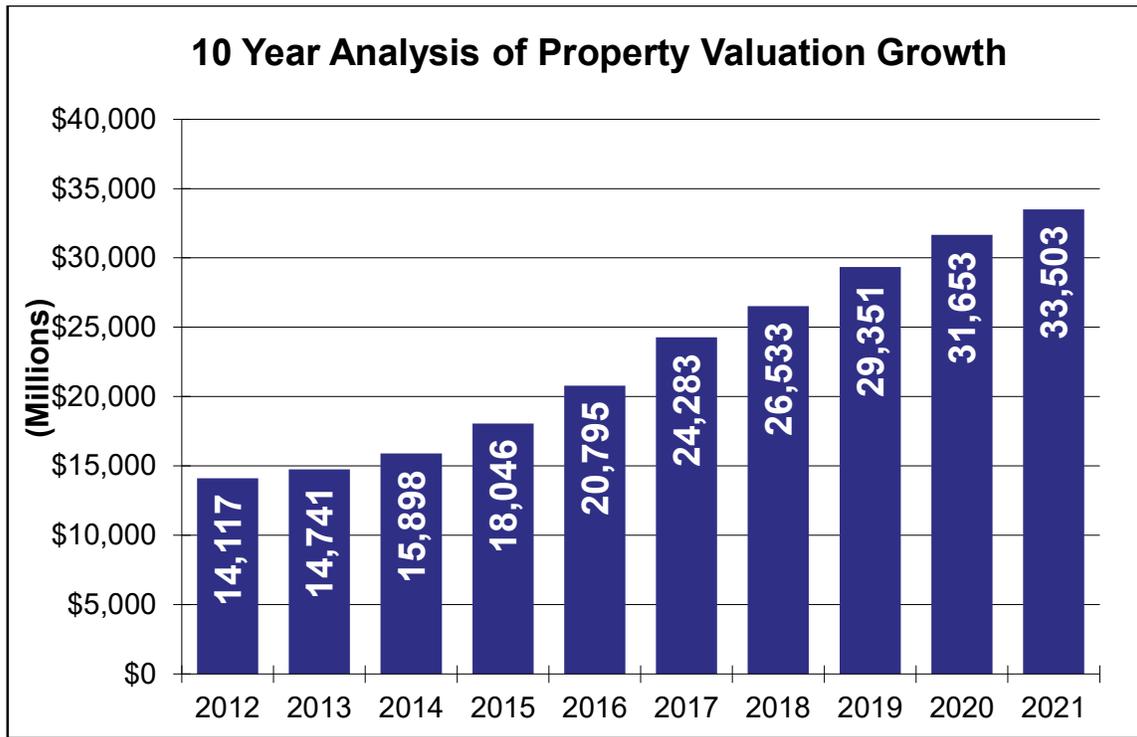
TAX REVENUE

Ad Valorem Taxes – The City’s largest revenue source making up 52.3% of the General Fund budgeted revenues, or \$95.6 million for fiscal year 2020-2021. Ad valorem tax revenue is determined by two major factors: the total assessed value established by the Central Appraisal Districts (CAD) of Collin County and Denton County and the tax rate established by the Frisco City Council. The City’s property tax is levied each October 1 on the assessed value listed as of the prior January 1 for all real and certain personal property located in the City. Appraised values are established by the CAD and certified by the Appraisal Review Board. The assessed values for FY 2020-2021 (FY21) have been certified at \$33,502,901,950. The collection rate is estimated at 100% and is based on the City’s historically high collection rate. The tax rate is divided so that \$0.298973 funds the General Fund operations and the remaining \$0.147627 funds the Debt Service Fund.



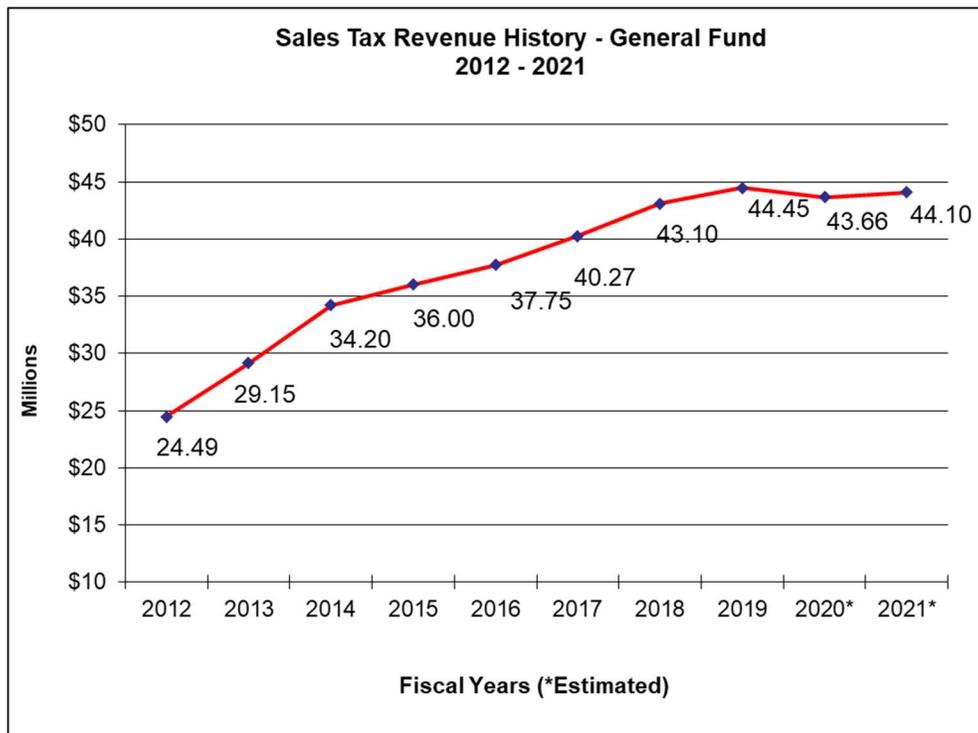
* Grant a homestead exemption

**Has a 1/4% sales tax for street maintenance and repair



SALES AND USE TAX REVENUE

Sales Taxes – Collected by retailers and remitted to the State Comptroller’s Office for the sale of goods and services within the City of Frisco. The State returns 2% of the total sales tax collected. One cent is used for the General Fund and one cent is allocated 50/50 between the Frisco Community Development Corporation and the Frisco Economic Development Corporation. Sales tax collections make up approximately 24.1% of the total General Fund revenues.

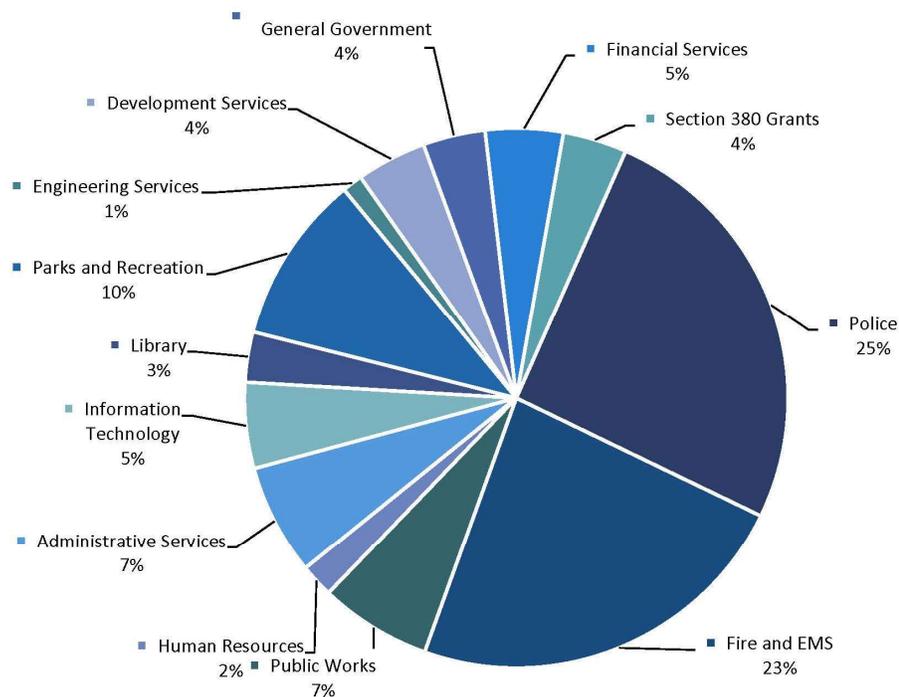


GENERAL FUND EXPENDITURES BY DEPARTMENT

GENERAL FUND SUMMARY EXPENDITURE REPORT BY DEPARTMENT

EXPENDITURES	Actual FY17	Actual FY18	Actual FY19	Revised FY20	Proposed FY21
10 General Government	6,461,925	6,563,430	5,367,598	5,942,206	6,738,659
20 Financial Services	6,332,462	6,739,433	7,364,252	8,630,918	8,389,828
20 Section 380 Grants	3,469,941	4,309,240	4,359,975	4,468,254	6,910,331
30 Police	34,745,518	39,124,610	41,860,745	43,810,741	46,417,300
35 Fire and EMS	34,390,338	37,899,128	39,772,035	38,026,226	42,258,049
40 Public Works	7,033,338	12,514,790	12,412,007	12,168,989	12,112,285
50 Human Resources	1,985,329	2,185,126	2,289,582	2,662,961	3,629,147
55 Administrative Services	7,701,707	9,296,169	10,150,876	10,544,972	12,070,077
60 Information Technology	3,519,091	5,620,943	7,605,179	8,262,748	9,320,979
65 Library	4,451,875	5,143,811	4,879,190	5,801,100	5,475,270
75 Parks and Recreation	14,876,129	16,321,574	16,410,290	15,880,622	18,344,377
80 Engineering Services	5,014,906	1,979,664	2,243,778	2,533,473	2,200,584
90 Development Services	6,562,896	7,135,037	7,634,341	7,697,322	7,554,040
Sub-Total	136,545,455	154,832,955	162,349,848	166,430,532	181,420,926
99 Non Dept & Transfers Out	3,516,530	3,102,321	3,731,430	2,975,558	1,205,061
Total	140,061,985	157,935,276	166,081,278	169,406,090	182,625,987

General Fund Expenditures by Department as Percent of Sub-Total

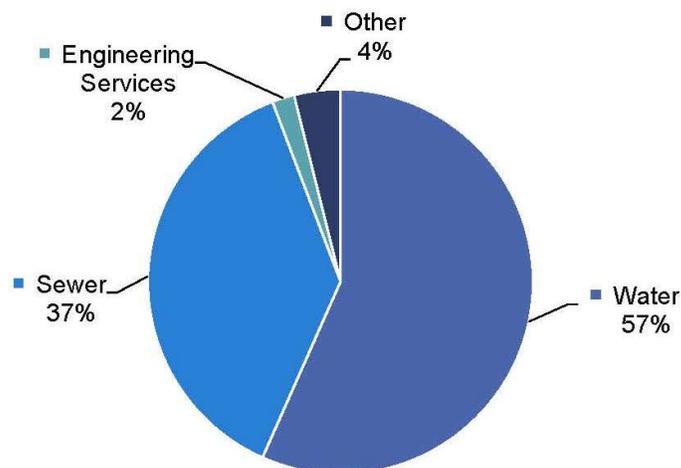


UTILITY SERVICES FUND REVENUE

UTILITY FUND SCHEDULE OF REVENUES

REVENUES	Actual FY17	Actual FY18	Actual FY19	Revised FY20	Proposed FY21
Water					
Water Sales	45,892,291	53,279,352	51,383,937	57,329,831	60,196,322
Water Meter Sales	1,404,525	1,610,403	1,465,530	1,000,000	1,000,000
Tapping Fees	6,600	4,600	9,630	7,000	7,000
Reconnect Fee	84,275	109,375	143,200	100,000	100,000
Service Charge	767,771	1,878,921	529,823	587,000	598,740
Water	48,155,462	56,882,651	53,532,120	59,023,831	61,902,062
Sewer					
Sewer Service	31,622,311	36,402,514	37,721,803	39,582,527	40,374,178
Sewer Service Charge	370,775	433,148	449,506	350,000	450,000
Tapping Fee	3,600	1,200	14,542	-	-
Reuse Water Sales	271,322	249,431	259,131	50,000	260,000
Sewer	32,268,008	37,086,293	38,444,981	39,982,527	41,084,178
Engineering Services					
Inspection Fee	3,732,459	2,174,544	2,988,185	1,302,400	1,900,000
Service Charge	5,700	3,576	284,188	150,000	153,000
Engineering	3,738,159	2,178,120	3,272,373	1,452,400	2,053,000
Other					
Service Charge	363,653	489,461	526,028	470,000	480,000
Interest	207,890	475,669	976,920	520,000	240,000
Damage/Repairs	23,044	64,588	65,187	-	-
Miscellaneous	113,853	41,382	44,122	20,000	20,000
Intergovernmental	107,182	139,933	114,960	100,000	100,000
Sales of Fixed Assets	167,378	25,405	174,513	26,800	-
Transfers	3,300,281	3,319,743	3,345,530	3,370,499	3,400,982
Other	4,283,281	4,556,181	5,247,259	4,507,299	4,240,982
Total	88,444,910	100,703,245	100,496,733	104,966,057	109,280,222

Utility Fund Schedule of Revenues
FY 2021

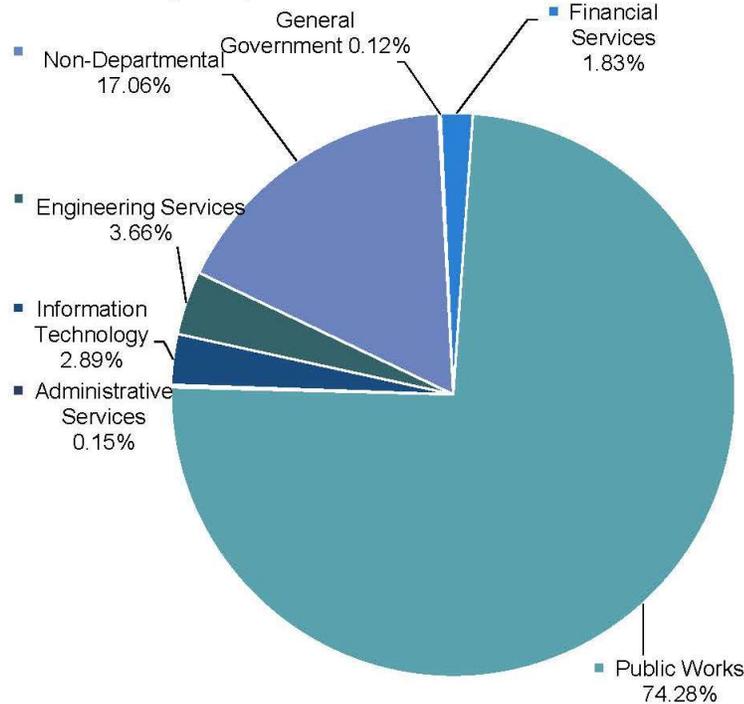


UTILITY SERVICES FUND EXPENSES

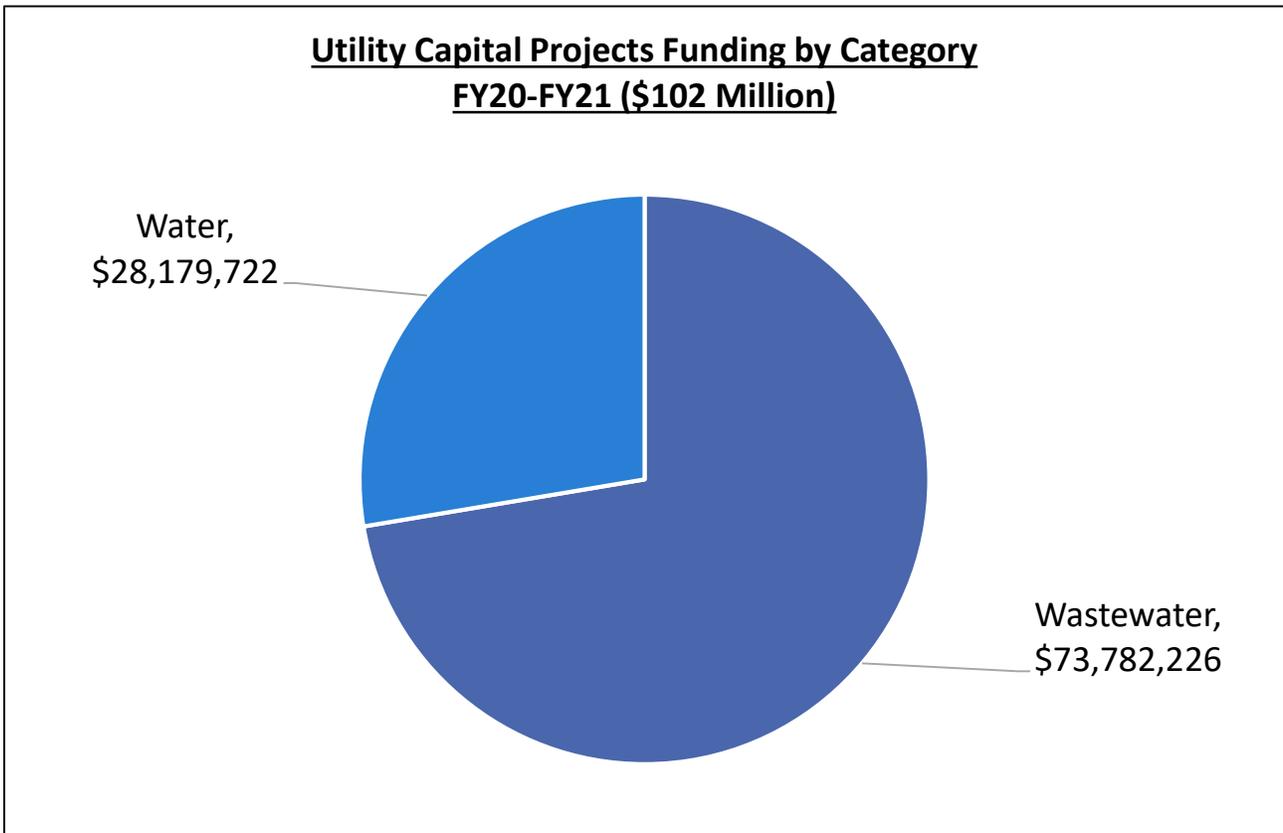
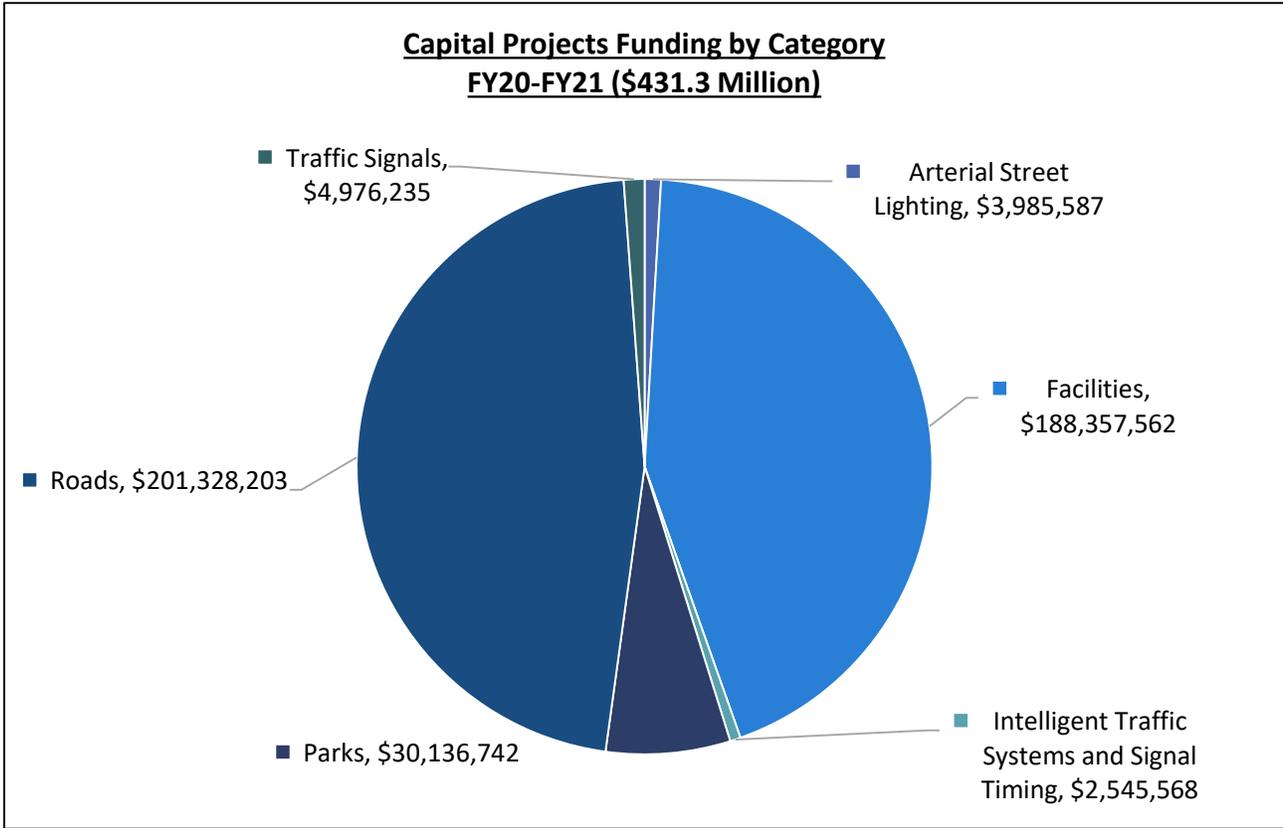
UTILITY FUND SUMMARY EXPENSE REPORT BY DEPARTMENT

EXPENSES	Actual FY17	Actual FY18	Actual FY19	Revised FY20	Proposed FY21
10 General Government	53,334	279,757	365,726	236,000	136,000
20 Financial Services	1,512,275	1,636,201	1,776,514	1,910,754	1,996,054
40 Public Works	63,573,196	65,785,800	71,710,229	75,659,075	81,102,549
55 Administrative Services	136,672	178,221	151,613	157,648	160,327
60 Information Technology	2,325,863	2,546,151	2,605,368	3,060,692	3,155,537
80 Engineering Services	3,438,505	3,841,412	3,843,603	3,960,274	4,000,005
99 Non-Departmental	14,480,584	16,436,710	19,482,663	17,711,483	18,633,116
Total	85,520,429	90,704,252	99,935,716	102,695,926	109,183,588

**Utility Fund Expenses
by Department as Percent of Total**

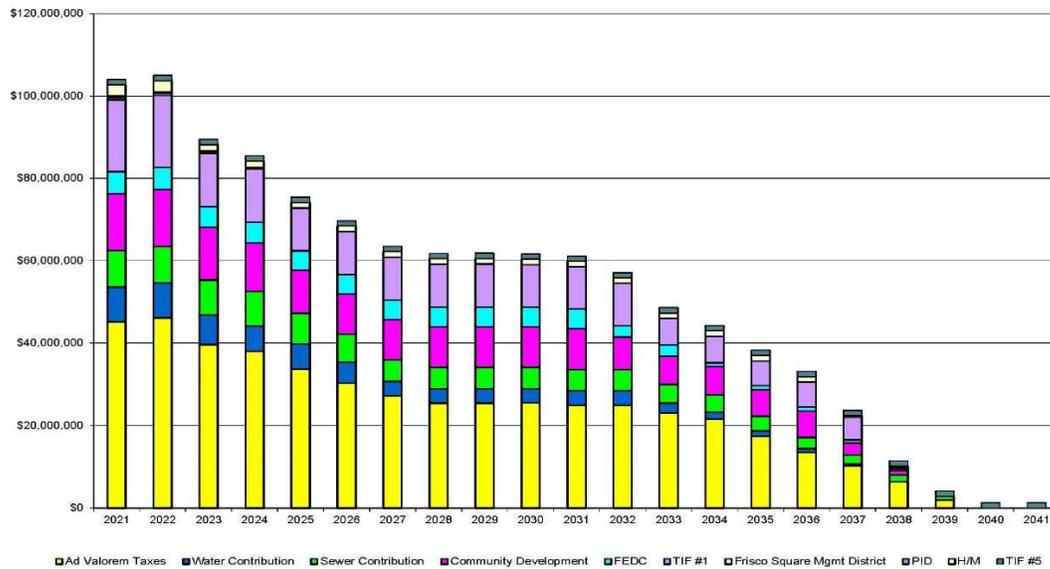


CAPITAL PROJECTS FUNDS



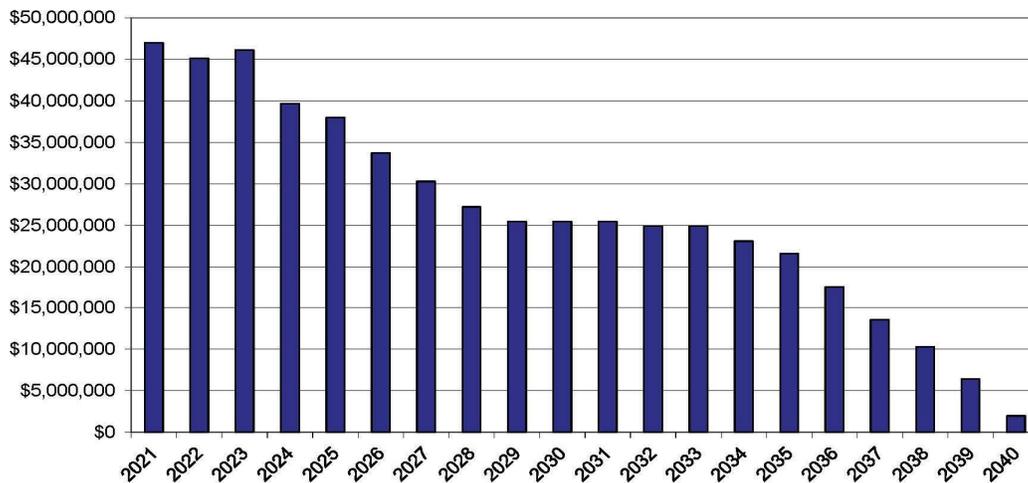
DEBT SERVICE FUND

GENERAL OBLIGATION AND CERTIFICATES OF OBLIGATION
COMPOSITION OF DEBT SERVICE
BY FUNDING SOURCE
2020-2021



This graph depicts the total debt obligations of the City, by funding source, as they are listed on their respective schedules and shows the level of debt requirements through the year 2041.

GENERAL OBLIGATION AND CERTIFICATES OF OBLIGATION
DEBT SERVICE
SUPPORTED BY AD VALOREM TAXES
2020-2021



This graph depicts the debt obligations of the General Fund supported by Ad Valorem Taxes, through the year 2040.

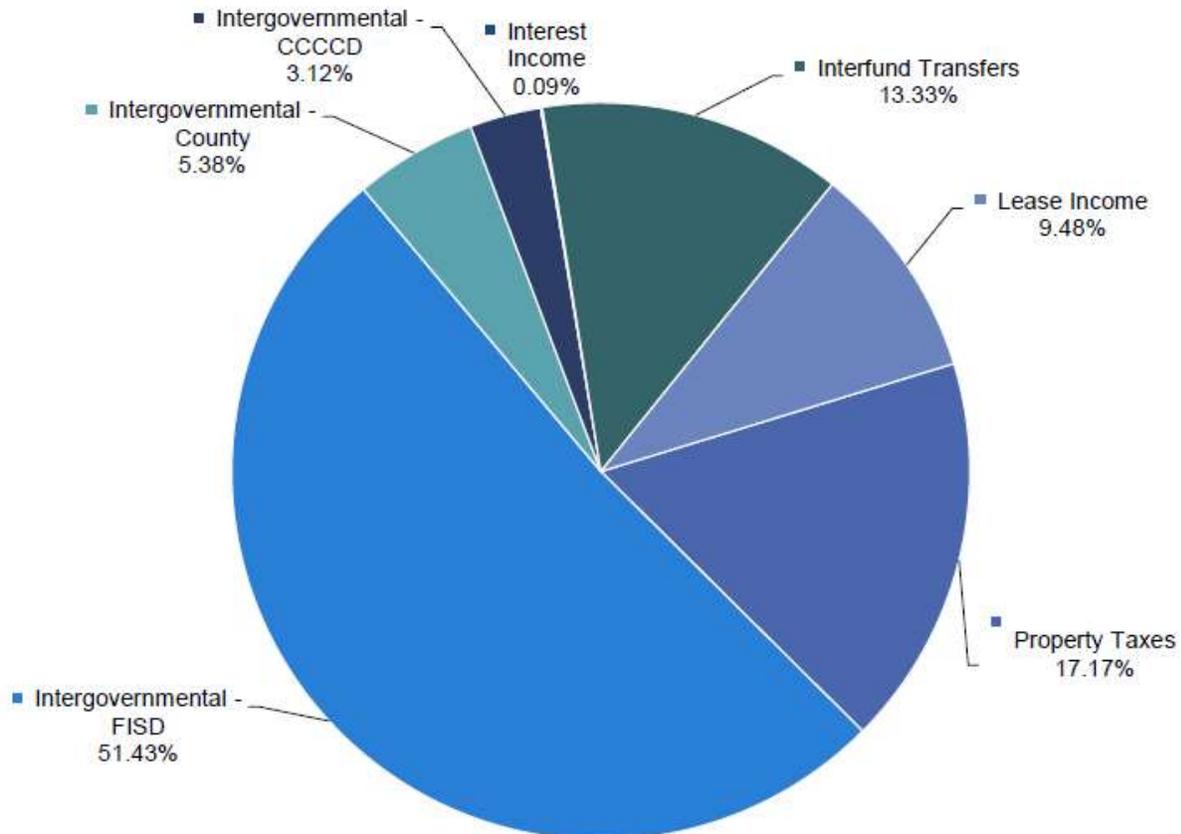
TIRZ #1 FUND REVENUE

The Tax Increment Reinvestment Zone #1 (TIRZ) was created in 1997 to encourage development along the State Highway 121 corridor. Since creation, the captured value has increased to \$2. billion for FY 2020-21. Collin County, the Collin County Community College District and Frisco Independent School District (FISD), all participate with the City in the TIRZ. Taxes generated from the captured value are restricted to funding improvements in the TIRZ #1. The County is currently at an 80% participation rate. Lease payments represent funding from the Baseball Complex and Convention Center.

TIRZ ZONE #1 SUMMARY REVENUE REPORT BY CATEGORY

REVENUE	Actual FY17	Actual FY18	Actual FY19	Revised FY20	Proposed FY21
Property Taxes	5,853,834	6,519,714	7,068,700	7,609,721	8,987,399
Intergovernmental - FISD	18,949,784	21,309,082	22,792,209	22,803,604	26,932,010
Intergovernmental - County	2,169,066	2,245,253	2,289,218	2,384,825	2,816,577
Intergovernmental - CCCC	1,056,540	1,165,113	1,285,555	1,383,960	1,634,515
Interest Income	41,687	105,288	170,736	80,603	48,000
Interfund Transfers	5,037,833	5,164,283	5,181,332	6,949,593	6,977,029
Lease Income	4,319,583	4,631,738	4,967,291	4,964,182	4,962,321
Total	37,428,327	41,140,471	43,755,041	46,176,488	52,357,851

TIRZ #1 Fund Revenue by Category as Percent of Total

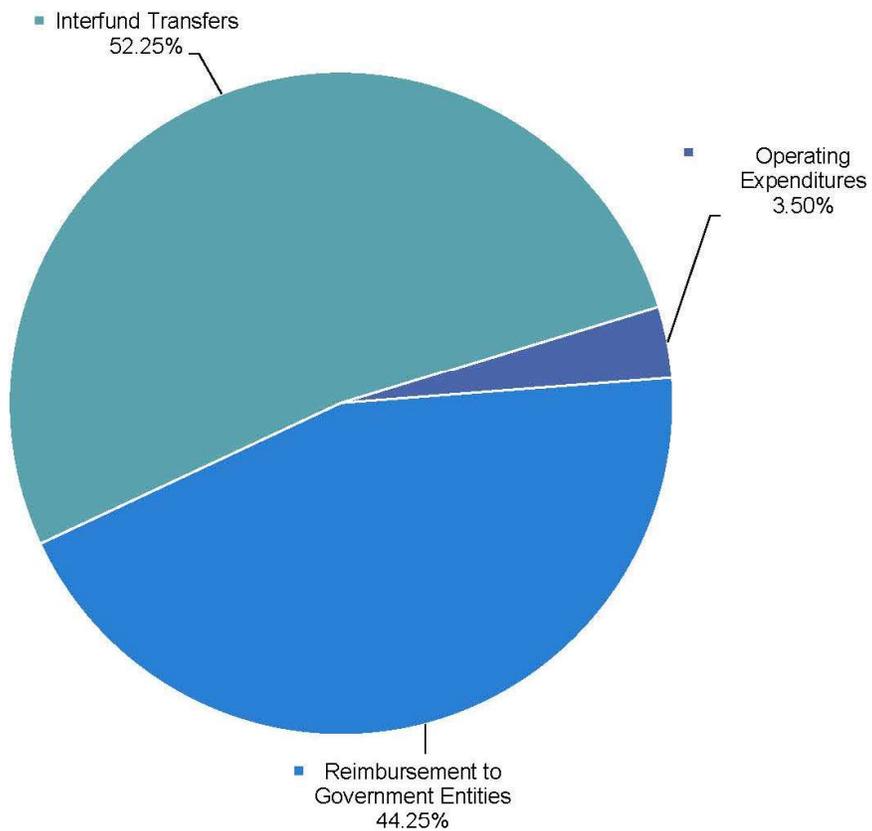


TIRZ #1 FUND EXPENSES

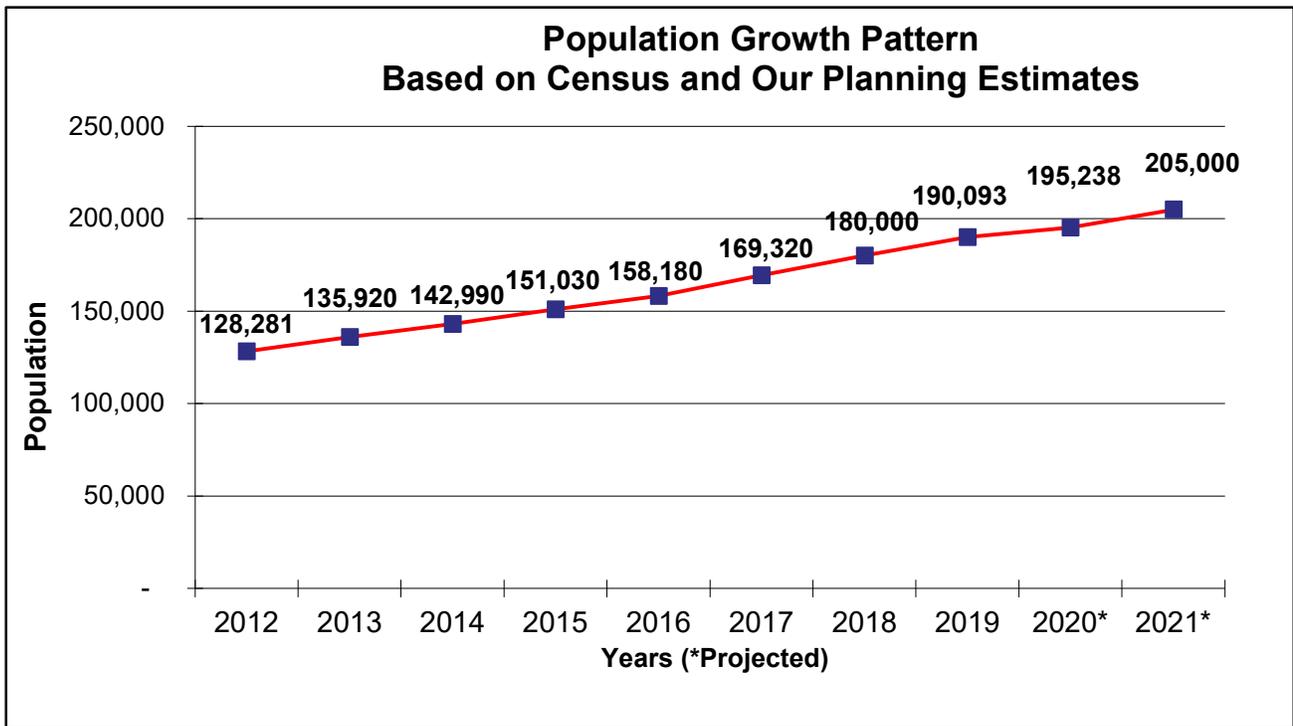
TIRZ ZONE #1 SUMMARY EXPENSE REPORT BY CATEGORY

EXPENSES	Actual FY17	Actual FY18	Actual FY19	Revised FY20	Proposed FY21
Operating Expenditures	283,413	306,298	309,076	1,809,077	1,809,077
Reimbursement to Government Entities	13,955,672	16,190,644	19,181,838	18,679,715	22,888,831
Interfund Transfers	22,573,419	23,674,894	23,371,537	26,953,189	27,027,680
Total	36,812,504	40,171,836	42,862,451	47,441,981	51,725,588

TIRZ #1 FY21 Fund Expenses by Category as Percent of Total



POPULATION



The 2010 Census population for Frisco was 116,989 with 62% in Collin County and 38% in Denton County. FY21 estimates are based on a 5% growth assumption from our Development Services Department. The population at build-out is projected to be 297,800.

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