

THE CITY OF **Anna**

CITY OF ANNA

CITY MANAGER'S PROPOSED FY2025 ANNUAL BUDGET

**Filed with the City Secretary
August 12, 2025**

This budget will raise more total property taxes than last year's budget by \$3,146,333, or 16.9 percent, and of that amount \$2,443,936 is tax revenue to be raised from new property added to the tax roll this year.

The above statement is required by Section 102.005(b), Loc. Gov. Code.

THE CITY OF
Anna

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August 12, 2025

Honorable Mayor and Council Members:

I am pleased to present the Fiscal Year 2026 Proposed Budget for the City of Anna. This budget has been prepared in accordance with the City Charter, financial policies, and applicable State laws. It outlines the anticipated revenues and planned expenditures for the fiscal year beginning October 1, 2025, and ending September 30, 2026.

As Anna continues to grow rapidly, we remain focused on balancing the demands of expansion with the need for sustainable infrastructure, quality services, and a talented workforce. The FY2026 budget reflects our commitment to strategic investment in key areas that will shape the future of our community.

Key Focus Areas

Infrastructure & Capital Projects

The FY2026 Capital Improvement Program (CIP) totals \$109.7 million and includes several transformative projects:

- Construction of a new Police Station (\$30 million)
- Development of Bryant Park (\$4.85 million) and Finley Park (\$7 million)
- Expansion of the Hurricane Creek Wastewater Treatment Plant to 2 MGD (\$54 million)

These projects are part of a long-term strategy to enhance public safety, recreational opportunities, and utility services for our neighbors.

Workforce Investment

To support our growing community and maintain high service standards, the FY2026 budget includes funding for:

- Five new Police Officers
- One Police Detective
- One Police Lieutenant
- Two Custodians for the Library

These additions reflect our continued commitment to public safety and operational excellence.

Financial Overview

- **General Fund Revenues** are projected at **\$29.7 million**, with property taxes, sales taxes, and fees contributing to the increase.
- **General Fund Expenses** are also projected at **\$29.7 million**, with **73% allocated to payroll**, underscoring our investment in human capital.
- **Utility Fund Revenues and Expenses** are both projected at **\$30.9 million**, supporting water, wastewater, and solid waste services.

Property Tax Rate

The proposed tax rate for FY2026 is **\$0.525073 per \$100 of assessed valuation**, comprising:

- **\$0.356071** for Operations & Maintenance
- **\$0.169002** for Interest & Sinking (Debt Service)

This rate reflects a modest increase from FY2025 and supports the voter-approved bond projects and essential city services and public safety. The continued rapid growth of the community will undoubtedly decrease the tax rate over time, but the smart growth, development and investment directed by the Council will take a bit more time to be more prominently reflected in the budget.

Impact on Homeowners

The average taxable home value is projected at **\$352,359**, resulting in an estimated annual municipal tax bill of **\$1,850.14**, an increase of **\$98.29** from the previous year.

Closing

This budget represents our continued dedication to thoughtful planning, fiscal responsibility, and service excellence. I look forward to working with you to ensure the successful implementation of this plan and continue to build a vibrant future for the City of Anna.

Respectfully submitted,

Marc Marchand
Acting City Manager



OVERVIEW

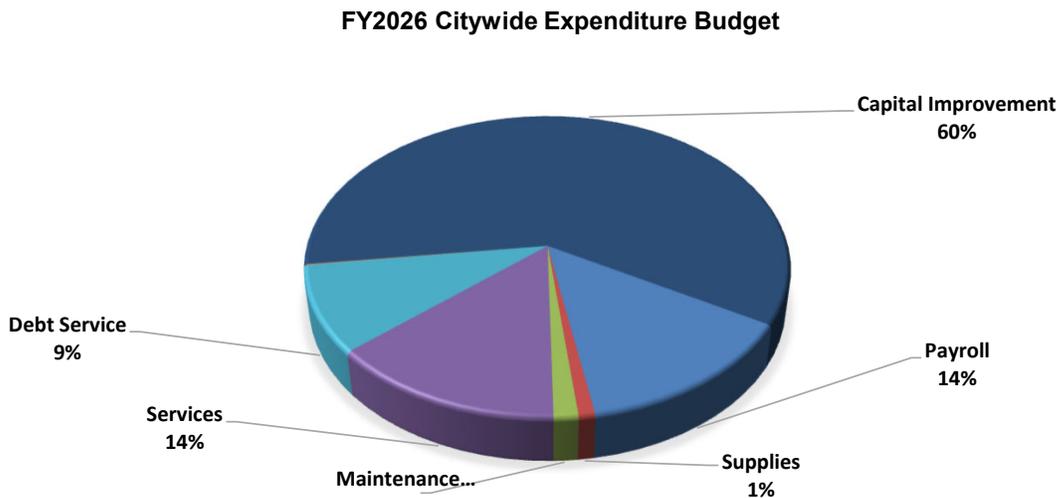
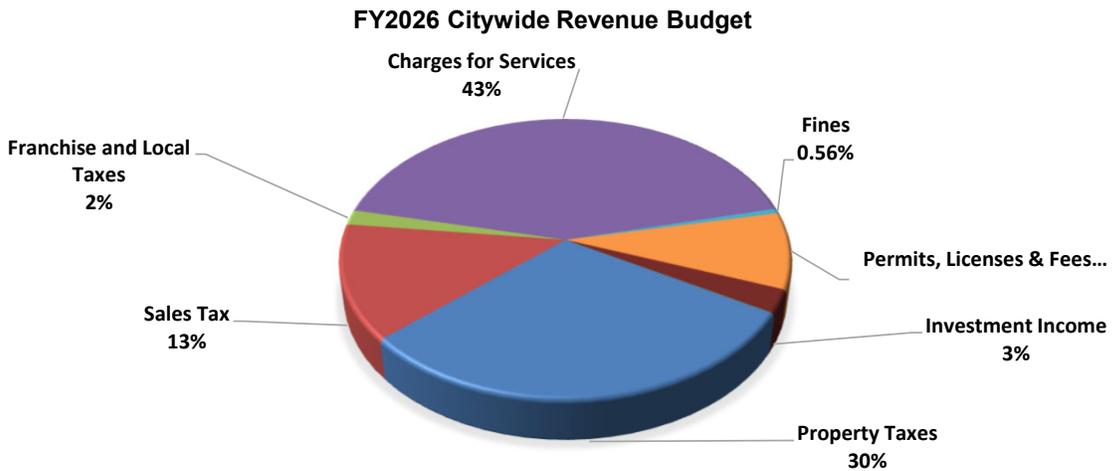
THE CITY OF
Anna

City Council Success Statements

- ◆ **NEIGHBORLY:** Anna's community of neighbors has a sense of hometown pride.
- ◆ **UNIQUE:** Anna is designed to be unique as it transforms from a bedroom community to a thriving city.
- ◆ **VIBRANT:** Anna has a quality workforce that contributes to a prosperous economy.
- ◆ **SAFE:** Anna is a community where neighbors feel safe.
- ◆ **RESILIENT:** Anna's mobility and utility infrastructure consistently meets community needs.
- ◆ **ACTIVE:** The City of Anna promotes an active community.
- ◆ **EXCELLENT:** Anna is a high-performing City that implements best practices & pursues accreditation.

Consolidated Budget

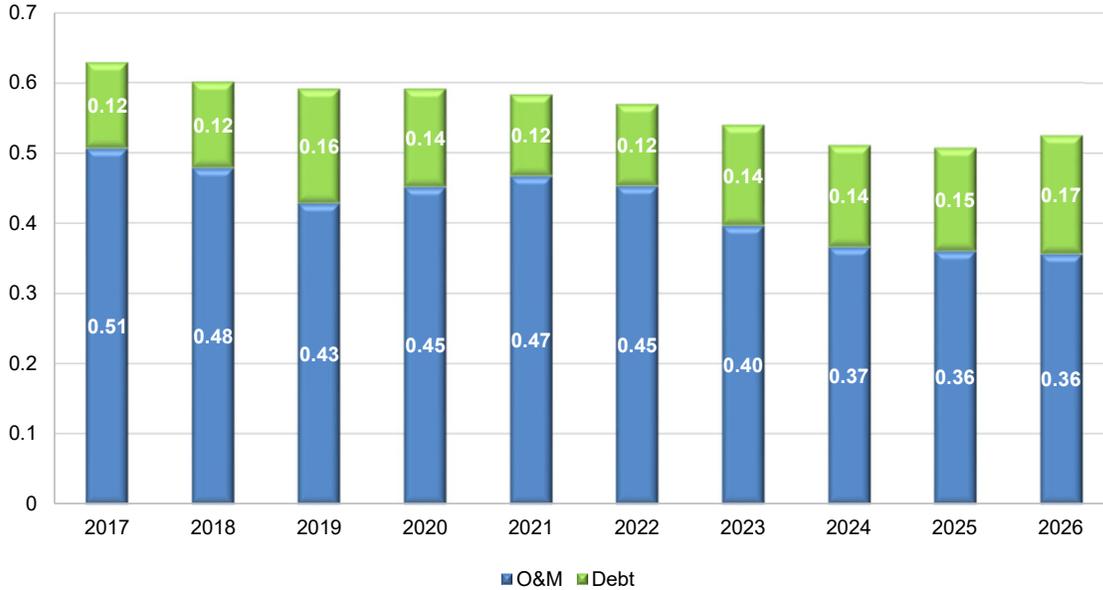
The City of Anna adopts a budget annually. The total budget appropriates approximately \$72.7 million for operations and \$110.4 for the capital improvement program. This budget provides sufficient funding to tailor services to meet the needs and expectations of the community.



Property Tax

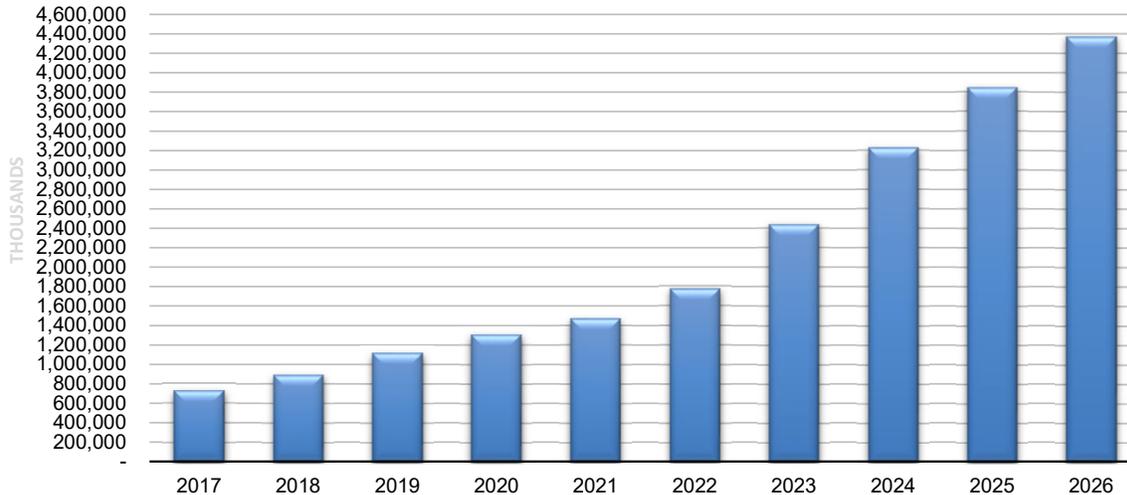
The proposed property tax rate is **\$0.525073**. The FY2026 proposed property tax rate is \$0.525073/\$100. The rate is above the no-new-revenue rate of \$0.495929/\$100. (Numbers on chart have been rounded to nearest penny.)

Property Tax Rate



The certified taxable property value increased by **13.7 percent**. The certified value for all property is approximately \$4.4 billion. The property tax rate generates a total tax levy of \$21,767,188.

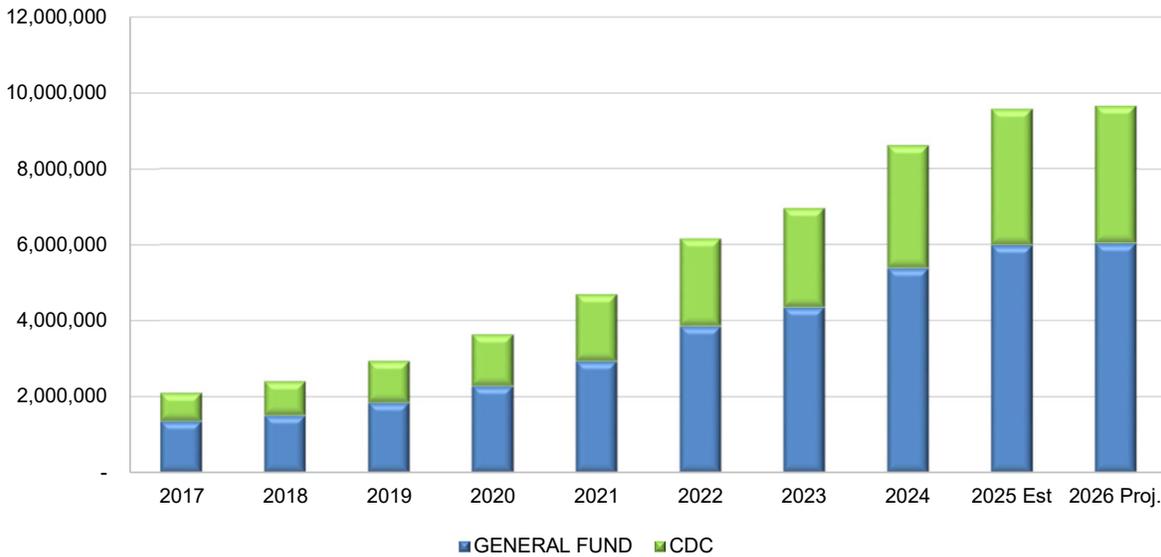
**Taxable Assessed Value
(in thousands)**



Sales Tax

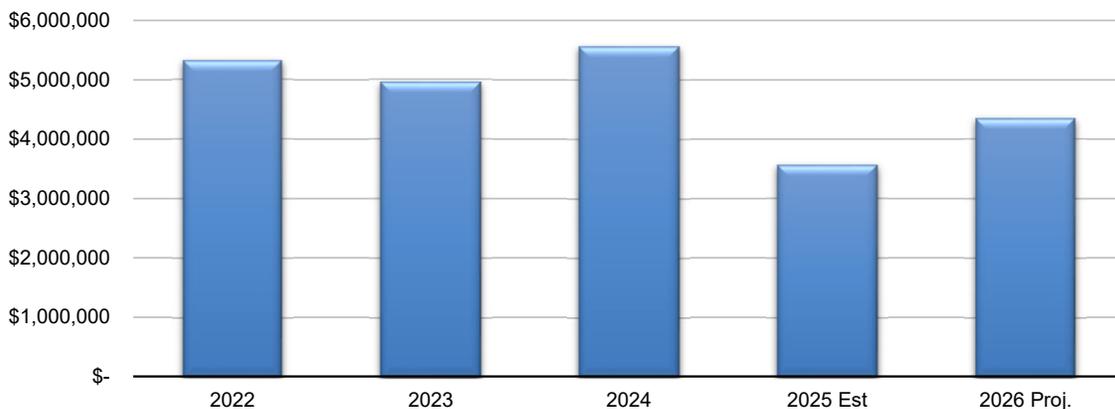
The total sales tax in Anna is 8.25 percent of goods or services sold within the City's boundaries. The tax is collected by businesses making the sale and is remitted to the State's Comptroller of Public Accounts on a monthly, or in some cases, a quarterly basis. Of the 8.25 percent tax, the State retains 6.25 percent and distributes 2 percent to the City. The General Fund portion of the sales tax is 1.25 percent. The remaining 0.75 percent funds is allocated to the Community Development Corporation. For the year ending September 30, 2025, Anna expects to receive \$8,220,000 in sales tax.

Sales Tax Revenue



Building Permits

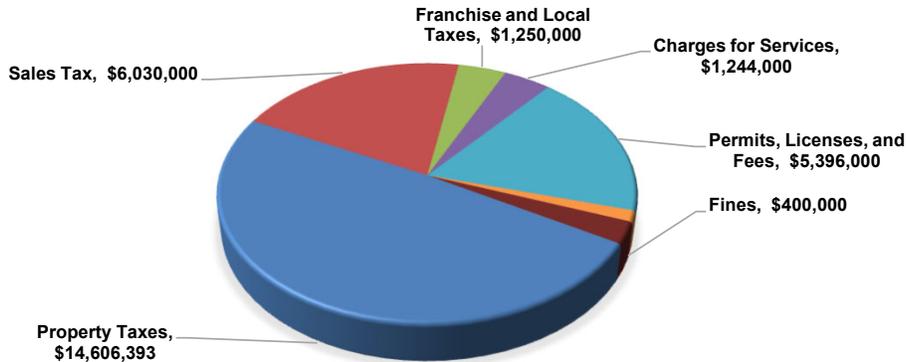
Building Permit Revenue



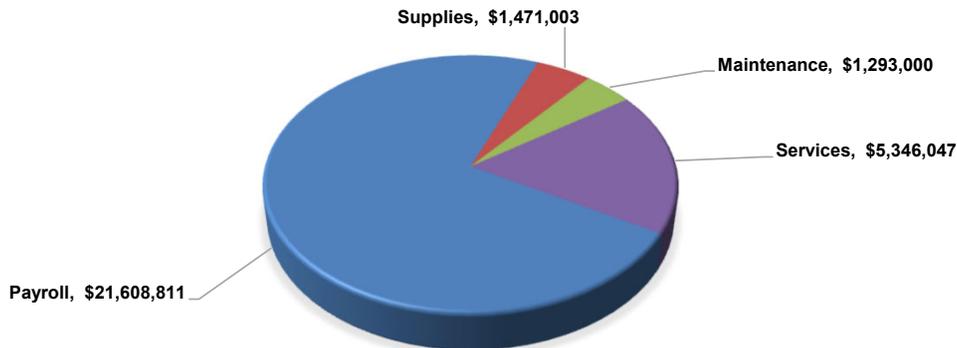
General Fund

The General Fund revenues are projected to increase to \$29,726,393 which is \$3,425,791 higher than the FY2025 revised budget. The General Fund expenditures are balanced with revenues at \$29,718,861 for on-going expenses. The largest expenditure by category is Payroll at 73 percent of the total General Fund Budget.

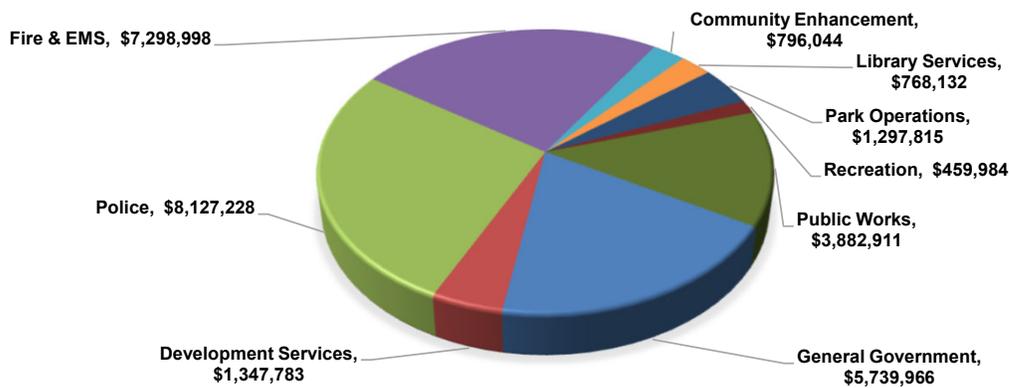
FY2026 General Fund Revenue Budget



FY2026 General Fund Expenditure Budget by Category



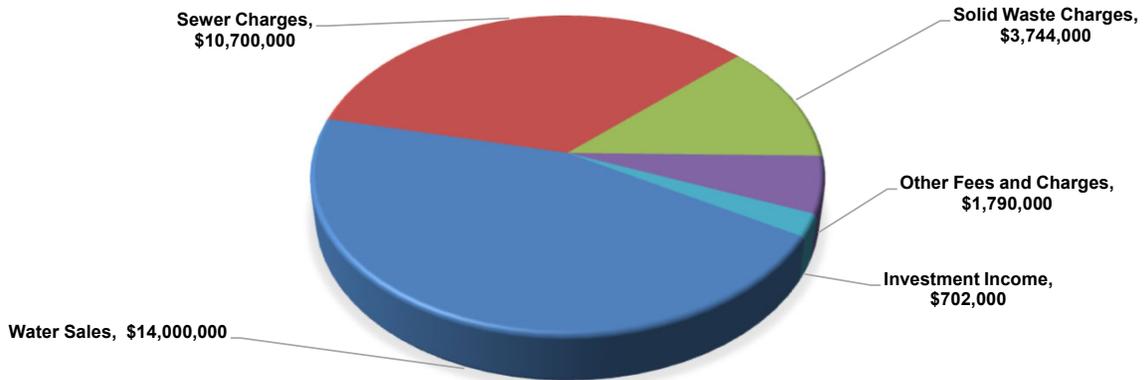
FY2026 General Fund Expenditure Budget by Department



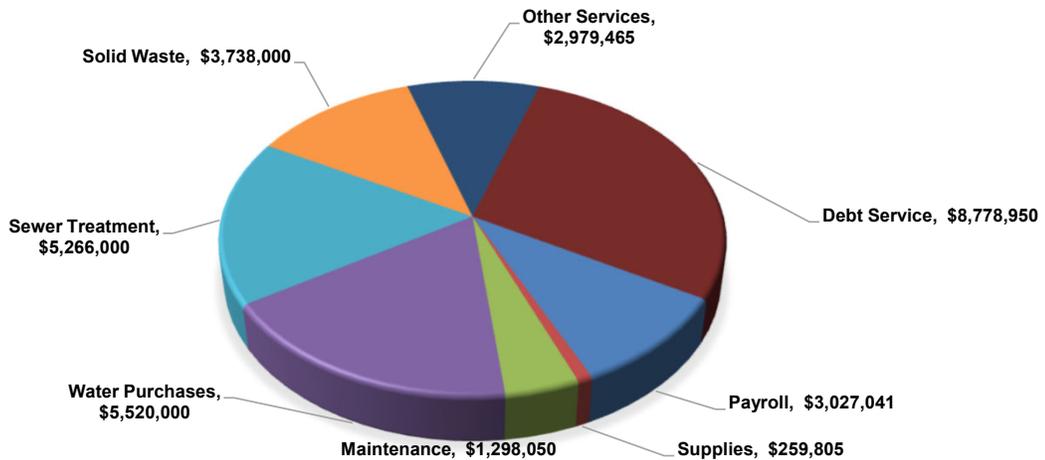
Utility Fund

The Utility Fund accounts for the operation and maintenance of the City's water and wastewater utility system and the contract for solid waste collection services. This fund is financially supported solely by user charges for utility and trash service.

FY2026 Utility Fund Revenue Budget



FY2026 Utility Fund Expenditure Budget by Category



Sample Residential Monthly Water and Sewer Bill

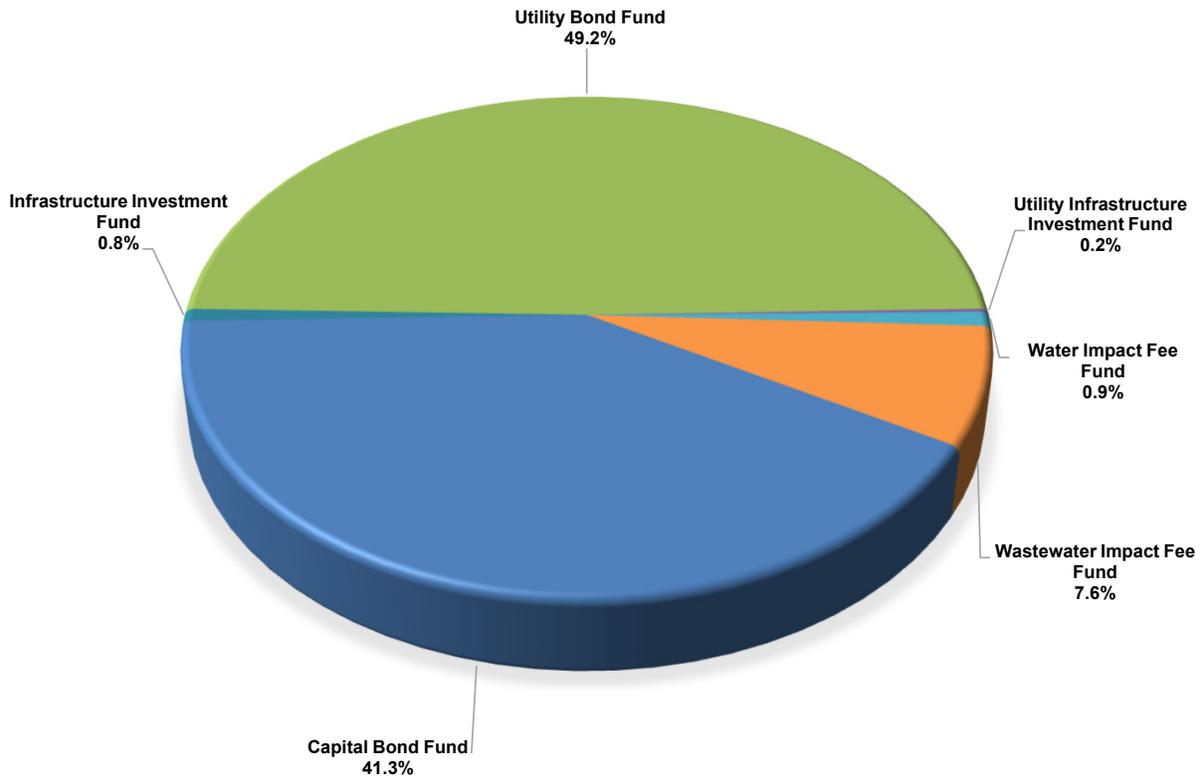
Consumption	FY2025 Rate	FY2026 Rate	Change
2,000 gallons	\$ 79.10	\$ 79.10	\$ -
5,000 gallons	\$ 130.34	\$ 130.34	\$ -
10,000 gallons	\$ 215.74	\$ 215.74	\$ -

Capital Improvement Program

The budget includes \$109.7 million for capital improvement projects. Significant items include:

- ◆ Police Station (\$30,000,000)
- ◆ Bryant Park (\$4,850,000)
- ◆ Finley Park (\$7,000,000)
- ◆ Hurricane Creek Wastewater Treatment Plant (\$65,000,000)

FY2026 CIP Appropriations by Source



Pete Cain
Mayor

Kevin Toten
Place 1

Kelly Patterson-Herndon
Place 4

Nathan Bryan
Place 2

Elden Baker
Place 5

Stan Carver II
Place 3

Manny Singh
Place 6

THE CITY OF
Anna

Carrie Land, TRMC, MMC
City Secretary

Marc Marchand
Acting City Manager

Clark McCoy
City Attorney

Taylor Lough
Assistant City Manager

Ray Isom
Acting Assistant City Manager

Terri Doby, CPFO CGFO
Budget Manager

Joseph Cotton
Director of Public Works

Vacant
Director of Development Services

Dean Habel
Police Chief

Dan Wood
Acting Fire Chief

Joey Grisham
Director of Economic Development

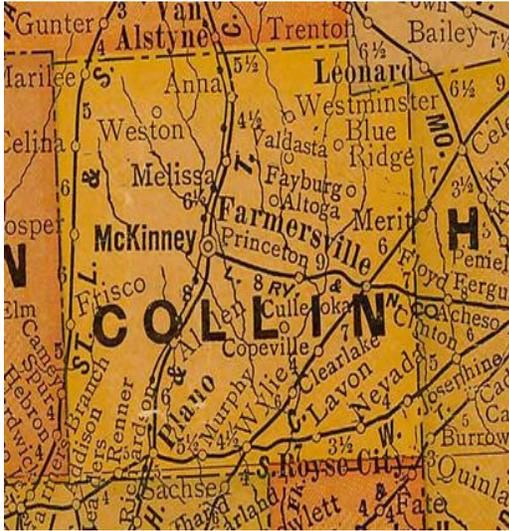
Jeffrey Freeth
Acting Director of Neighborhood Services

Stephanie Beitelschies
Director of Human Resources

Aimee Ferguson
Director of Finance

Chris Talbot
Information Technology Director

**CITY OF ANNA
COMMUNITY PROFILE**



County: Collin
Area: 15.9 sq. miles
Form of Government: Council / Manager
Number of Councilmembers: 7

Anna is located on State Highway 5, Farm Road 455, and U.S. Highway 75, eleven miles northeast of McKinney and approximately 40 miles north of Dallas in north central Collin County.

History of Anna

Anna sprang to life in the mid-1800's with the arrival of pioneers staking their claim to a better life along the railroad and the Texas high plains. Although Collin McKinney settled within a few miles of the future townsite in 1846, John L. Greer, who arrived in 1867, is credited with building the first home and store in the new community. The Houston and Texas Central Railway, at that time built between Dallas and Denison, passed through the area in 1873. By the time Anna was platted in 1883, it had a population of twenty, two stores, a steam gristmill, and a Baptist church. A post office also opened in that year. By 1890, the town had a population of 100 to 200. Anna was incorporated in 1913, with John L. Greer as first mayor. In the mid-1980's Anna had 855 residents, several businesses, and a strong sense of community. The Census shows the population increased to 1,225 by 2000 and to 8,249 by 2010. Today the estimated population is approximately 34,100.

(Source: City of Anna and Anna Chamber of Commerce)

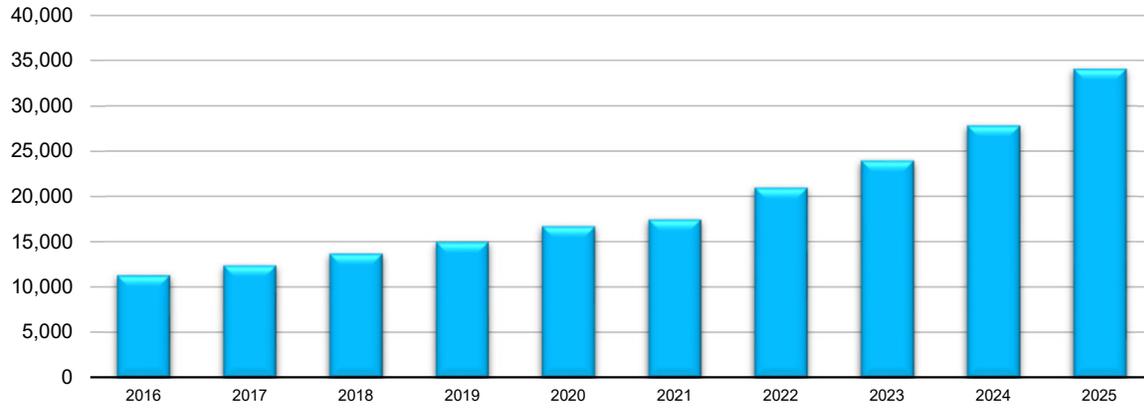
Local Economy

The City of Anna's economic outlook continues to improve due to overall improvement in the economy and continued residential and commercial growth. This growth is evidenced by local economic indicators such as continued increase in property appraisal values, the increase in residential building permits, and continued sales tax growth.

The Anna Community Development Corporation and the Anna Economic Development Corporation actively recruit new commercial enterprises that help diversify the City of Anna's tax base and provide job opportunities for Anna neighbors. New residential developments will continue to drive more density that will lead to additional retailers, restaurants, medical, and other commercial projects. 2026 will bring an increased focus on Downtown Anna.

**CITY OF ANNA
COMMUNITY PROFILE**

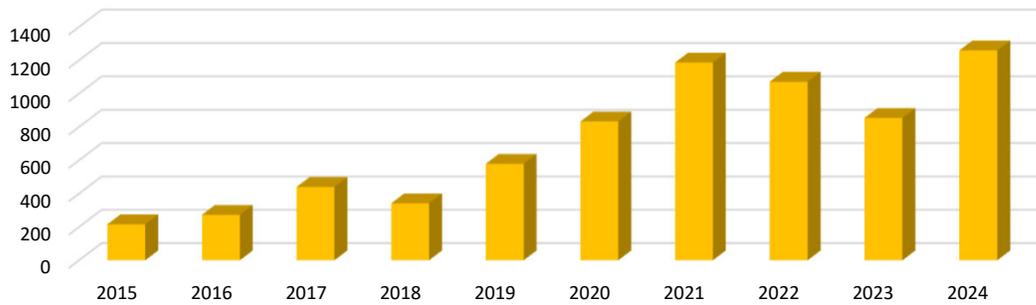
Population



- ◆ Median age: 32.2
- ◆ Average family: 3.33
- ◆ 38.0% Bachelor's Degree or higher

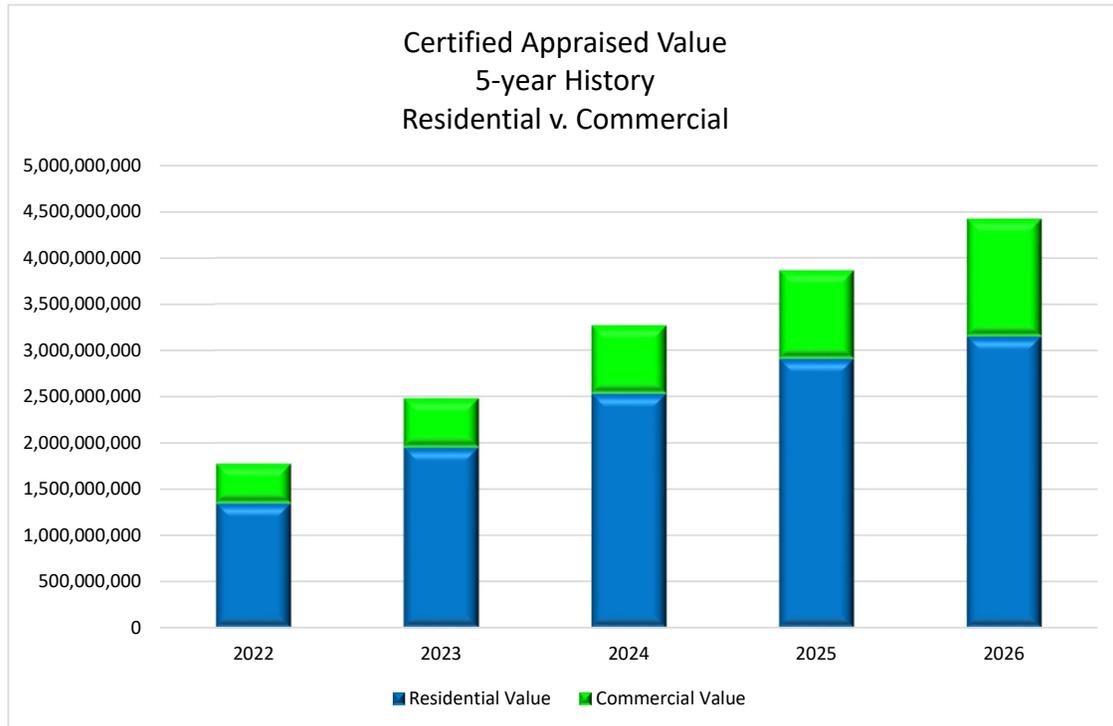
Source: North Central Texas Council of Governments

Residential Building Permits



- ◆ Homeownership Rate: 80.1%
- ◆ Single Family Residential Units in Anna: 9,096
- ◆ Average Single Family Home Market Value: \$374,742

**CITY OF ANNA
COMMUNITY PROFILE**



Tax Year 2025

Principal Property Taxpayers	Value	% of Commercial Total
ANNA VILLAGE RESIDENTIAL LTD	\$ 53,398,871	1.2%
GRAND ANNA OWNER LLC	\$ 49,575,124	1.1%
BTR AT THROCKMORTON LLC	\$ 31,854,904	0.7%
BLOOMFIELD HOMES LP	\$ 23,151,343	0.5%
D R Horton - Texas LTD	\$ 25,056,373	0.6%
DHIC - LINDSEY PLACE LLC	\$ 23,109,932	0.5%
CZ GA I LLC	\$ 22,577,527	0.5%
ARDEN PARK OWNER TX LLC	\$ 18,752,747	0.4%
WAL-MART REAL ESTATE TRUST	\$ 18,284,209	0.4%
MEGATEL ANACAPRI LLC	\$ 16,125,563	0.4%
PULTE HOMES OF TEXAS LP	\$ 14,639,812	0.3%
NASSOUR JIMMY &	\$ 14,509,662	0.3%
HOME DEPOT USA INC	\$ 13,727,238	0.3%
HPI SELF STORAGE	\$ 12,344,280	0.3%
ONCOR ELECTRIC DELIVERY CO LLC	\$ 12,076,758	0.3%

CITY OF ANNA
BUDGET PROCESS

The annual budget is the single most important financial responsibility of a local government and is required by Texas Local Government Code Sec. 102.002. Citizens are able to see how city officials and staff plan to spend taxpayer dollars. Once the budget is adopted, funds may only be spent in a manner consistent with the stated plans, objectives, and policies outlined in the budget unless amended in accordance with the City Charter and by approval of the City Council.

General Budget Process, Practice, and Administration

The budget follows a fiscal year beginning on October 1 and ending on September 30. Many individuals are involved in the budget process. City officials, department staff, and the public are all involved; however, the primary responsibility for the proposed budget falls upon the City Manager. According to Texas Local Government Code Sec. 102.001, the City Manager serves as the budget officer of a municipality.

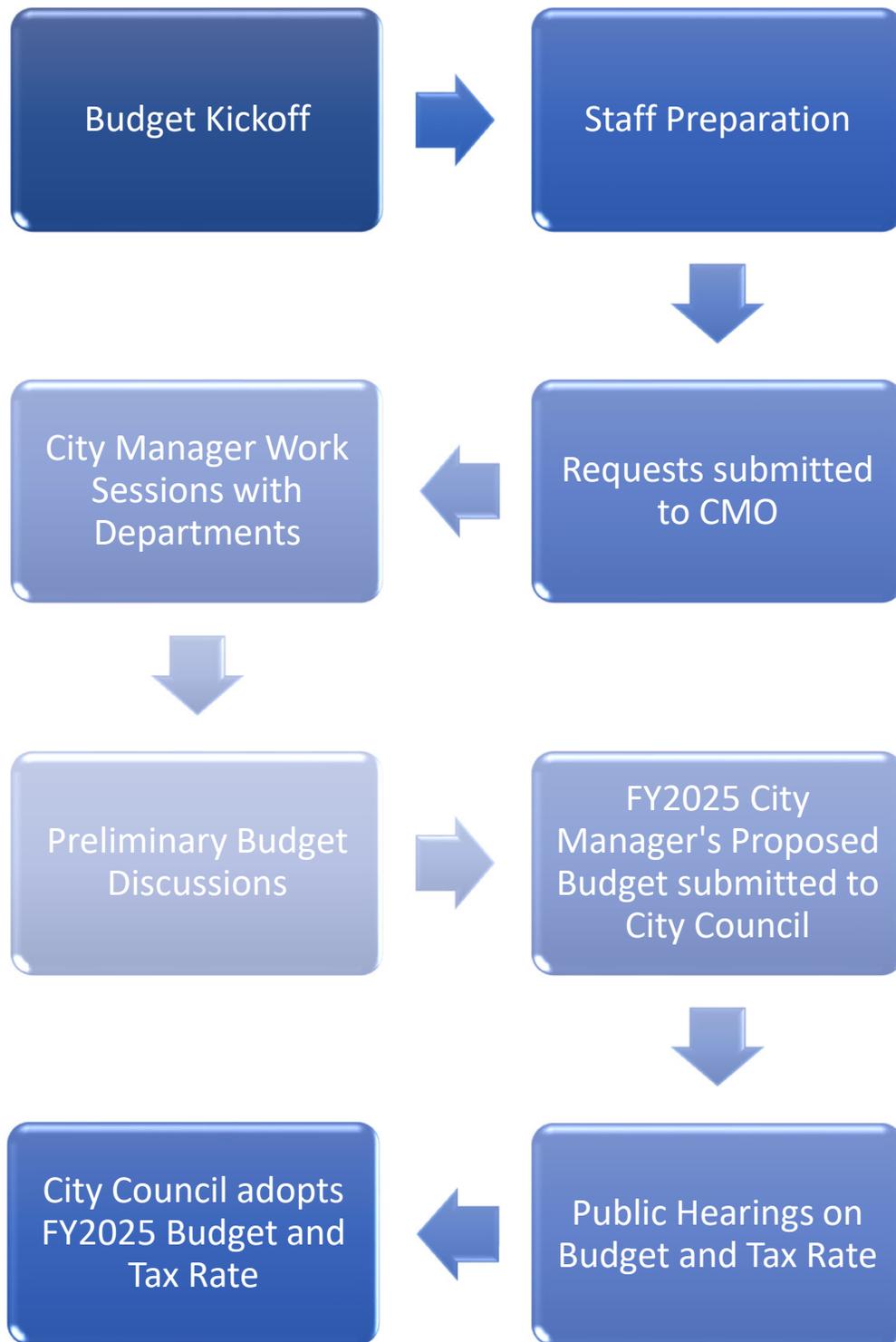
While the budget process is truly a year-round endeavor, the bulk of the work begins at the end of the 2nd quarter of each fiscal year. The budget process generally begins when the Budget Manager develops a Budget Calendar and departments are given preliminary direction from the City Manager regarding appropriate budget guidelines and strategy. Department directors submit their proposed operating and capital improvement requests to the City Manager. These requests are reviewed extensively for accuracy, justification, and cost-effectiveness. Throughout the early summer, the City Manager and Budget Manager meet jointly with each department head to review the department's budget proposal.

In late July the certified tax roll is release from the Collin Central Appraisal District. This information provides the City a firm estimate of the property tax revenues that can be expected in the coming year.

The budget review process culminates in the crafting of a proposed budget, which is submitted to the City Council in early August. In August and September the City Council discusses the budget at Council work sessions and meetings. Public hearings will be held on the budget and tax rate where citizens can express their views on particular budget items. These hearings typically occurs in early September. The tax rate ordinance and budget ordinance are voted upon at the first regular City Council meeting in September.

The fiscal year begins on October 1st.

For more information on the budget process and administration of the budget, please refer to Article 7 of the City of Anna Charter included in the supplemental section of the adopted budget document.



**CITY OF ANNA
BUDGET CALENDAR**

March 3, 2025

FY2026 Budget Kickoff

Departments are given preliminary direction from the City Manager regarding appropriate budget guidelines and strategy.

April 4, 2025

Budget Requests Submitted and Reviewed

Deadline for department budgets to be submitted to Budget Manager. Staff spends the next several weeks reviewing department budgets for presentation to the Council in August work session.

June 1 - July 31, 2025

Preliminary Budget Discussions

A series of discussions are conducted by the City Manager's Office to go over information included in the proposed budget.

July 25, 2025

Certified Tax Rolls Received

Certified appraisal rolls are received from the Collin Central Appraisal District.

August 12, 2025

FY2026 City Manager's Proposed Budget

City Manager's proposed budget is presented to the City Council, filed with the City Secretary and made available to the public.

August 21, 2025

Publish Notice of Proposed Tax Rate

Upon receipt of the certified appraisal rolls, the Collin County Tax Assessor-Collector performs the no-new-revenue tax rate calculation and the voter-approval tax rate calculation as required by state law. According to the Texas Property Tax Code, a tax rate higher than the no-new-revenue rate may not be adopted until a public hearing is held.

September 2, 2025

Public Hearing Held

Following the required newspaper notice, public hearings on the tax rate and budget are conducted.

September 9, 2025

City Council Adopts the FY2026 Budget

City Council approves ordinances adopting the budget for the fiscal year beginning October 1, 2025.

November 1, 2025

FY2026 Budget Document is Published

City staff develops the final budget document. The document is returned from the printer, distributed to users and posted on the City's website.

Oct., 2025 - Sept., 2026

Budget is implemented, monitored, & amended

Throughout the fiscal year, City staff closely monitors and tracks the budget. If an amendment becomes necessary, a work session is conducted with City Council, and any budget amendments are adopted by ordinance at a regularly scheduled City Council meeting.

THE CITY OF
Anna



MAJOR REVENUES

THE CITY OF
Anna

CITY OF ANNA
SUMMARY OF REVENUES

This section presents information about the City's major revenues. The revenue sources described in this section account for approximately \$73 million or 99 percent of Anna's total operating revenue (excluding interfund transfers).

Property Tax

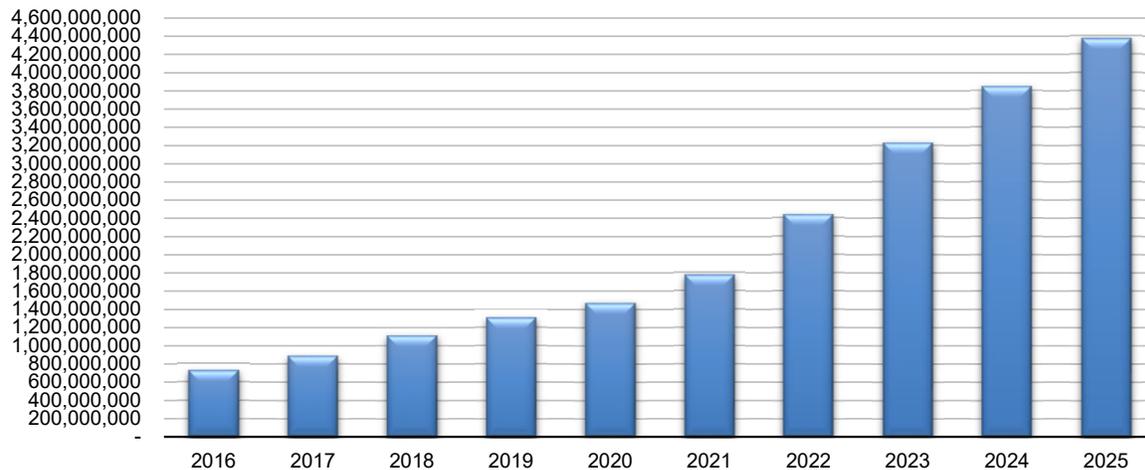
In Texas, property taxes are often the primary source of revenue for local governments. Local governments set tax rates and collect property taxes that are used to provide local services including schools, streets and roads, police and fire protection and many other services.

Property taxes are levied each October 1st on the assessed value listed as of the prior January 1st for all real and business personal property located in the City. Texas law requires property values used in determining taxes to be equal and uniform and establishes the process local officials follow in determining property values, setting tax rates and collecting taxes. Assessed values are established by the Collin Central Appraisal District (CCAD) at 100 percent of the estimated market value and certified by the Chief Appraiser.

The certified taxable assessed value for the Tax Year 2025 (FY2026) is \$4,374,378,861. This represents an increase of 14 percent and is due, in part, to the addition of almost \$466 million in new construction.

Beginning in 2013, strong population growth and new construction has delivered increasing demand for new homes and led to growth in the taxable value. This growth has continued and has contributed to a significant increase in total taxable value for the 2025 tax year. We remain guardedly optimistic that a trend of market appreciation and growth will continue in the coming years.

**Taxable Assessed Value
10 Year History**



The growth in taxable value corresponds to a significant increase in population over the past 10 years. The population of Anna in 2015 was approximately 10,980. According to the most recent population estimates published by the North Central Texas Council of Governments, the City of Anna population as of January 1, 2025 was approximately 34,100.

**CITY OF ANNA
SUMMARY OF REVENUES**

The following table details the change in taxable assessed value, property tax rates, and property tax revenue over time:

Tax Year	Certified Assessed Value	Total Tax Rate	M&O Rate	Debt Service Rate	Property Tax Levy
2006	288,590,455	0.525000	0.525000	0.000000	\$ 1,515,100
2007	356,238,071	0.574900	0.466700	0.108200	\$ 2,048,013
2008	383,935,013	0.574900	0.479400	0.095500	\$ 2,207,242
2009	378,153,710	0.622733	0.529939	0.092794	\$ 2,354,888
2010	365,119,804	0.650332	0.554225	0.096107	\$ 2,374,491
2011	362,969,678	0.650332	0.559367	0.090965	\$ 2,360,508
2012	376,533,308	0.650332	0.559367	0.090965	\$ 2,448,717
2013	430,834,574	0.650332	0.559367	0.090965	\$ 2,801,855
2014	510,576,704	0.649000	0.545826	0.103174	\$ 3,313,643
2015	608,694,594	0.639000	0.532341	0.106659	\$ 3,889,558
2016	726,642,896	0.629000	0.506582	0.122418	\$ 4,570,584
2017	891,474,571	0.601288	0.478870	0.122418	\$ 5,360,330
2018	1,115,372,832	0.591288	0.428122	0.163166	\$ 6,595,066
2019	1,304,938,519	0.591288	0.451540	0.139748	\$ 7,715,945
2020	1,472,000,000	0.583000	0.467053	0.115947	\$ 8,570,566
2021	1,773,708,282	0.569500	0.452631	0.116869	\$ 10,026,841
2022	2,439,508,121	0.539750	0.396533	0.143217	\$ 12,959,888
2023	3,226,857,656	0.510717	0.365930	0.144787	\$ 16,017,734
2024	3,847,208,762	0.507200	0.360213	0.146987	\$ 18,620,850
2025	4,374,378,861	0.525073	0.356071	0.169002	\$ 21,767,188

Revenues generated from the City’s Interest and Sinking (I&S) portion of the tax rate are deposited into the Debt Service Fund and are dedicated to pay the principal and interest of outstanding debt secured by property taxes. All debt issued for general government purposes is accounted for in the Debt Service Fund. The City of Anna also participates in five Tax Increment Reinvestment Zones (TIRZ). TIRZ use improvements to spur development and raise property values; some of the tax collected on that increase in value is then used to pay for the improvements.

Impact of the Average Homeowner

	FY2025	FY2026	Difference
Average Home	\$ 345,397	\$ 352,359	\$ 6,962
Tax Rate	0.507200	0.525073	0.017873
Annual Tax Bill	\$ 1,751.85	\$ 1,850.14	\$ 98.29

Based on the average taxable value of \$352,395, the average residential taxpayer would pay \$98.29 more in property taxes than last year.



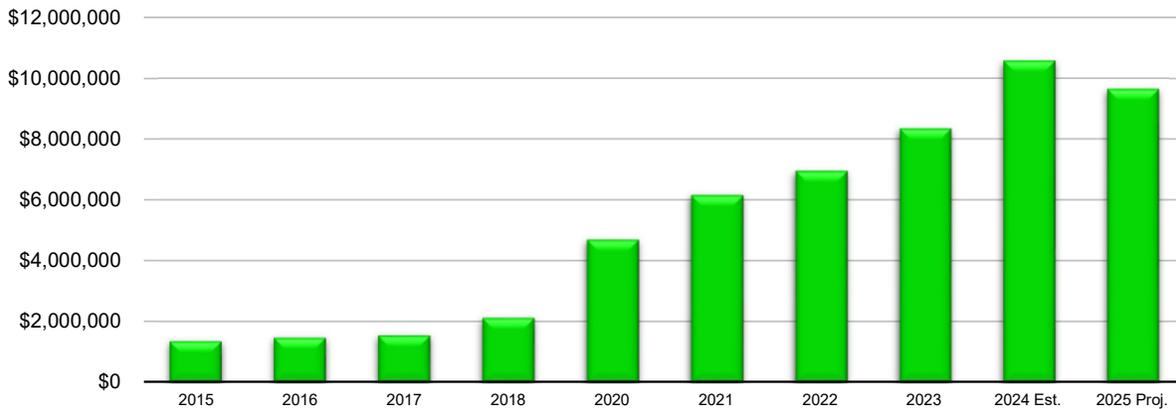
**CITY OF ANNA
SUMMARY OF REVENUES**

Sales Tax

The total sales tax in Anna is 8.25 percent of goods or services sold within the City’s boundaries. The tax is collected by businesses making the sale and is remitted to the State’s Comptroller of Public Accounts on a monthly, or in some cases, a quarterly basis. Of the 8.25 percent tax, the State retains 6.25 percent and distributes 2 percent to the City of Anna. In November 2017, a ballot proposition to change the allocation of the sales tax was approved. As a result, the portion of the sales tax revenue allocated to the General Fund increased from 1 percent to 1.25 percent. This reallocation was effective in April 2017. The remaining 0.75 percent funds the Community Development Corporation. As the City has grown, so has the sales tax base.

Fiscal Year	General Sales Tax	CDC Sales Tax	Total
2021	\$2,929,877	\$1,757,926	\$4,687,803
2022	\$3,847,911	\$2,308,746	\$6,156,657
2023	\$4,345,553	\$2,607,332	\$6,952,885
2024	\$5,115,000	\$3,229,343	\$8,344,343
2025 Est.	\$6,616,960	\$3,970,176	\$10,587,136
2026 Proj.	\$6,030,000	\$3,620,000	\$9,650,000

Sales Tax History



Why does my \$10 purchase cost me \$10.83?

Purchase =	\$10.00
State Sales Tax =	\$0.63
City Sales Tax =	\$0.20
Total Cost =	\$10.83



Development Licenses and Permits

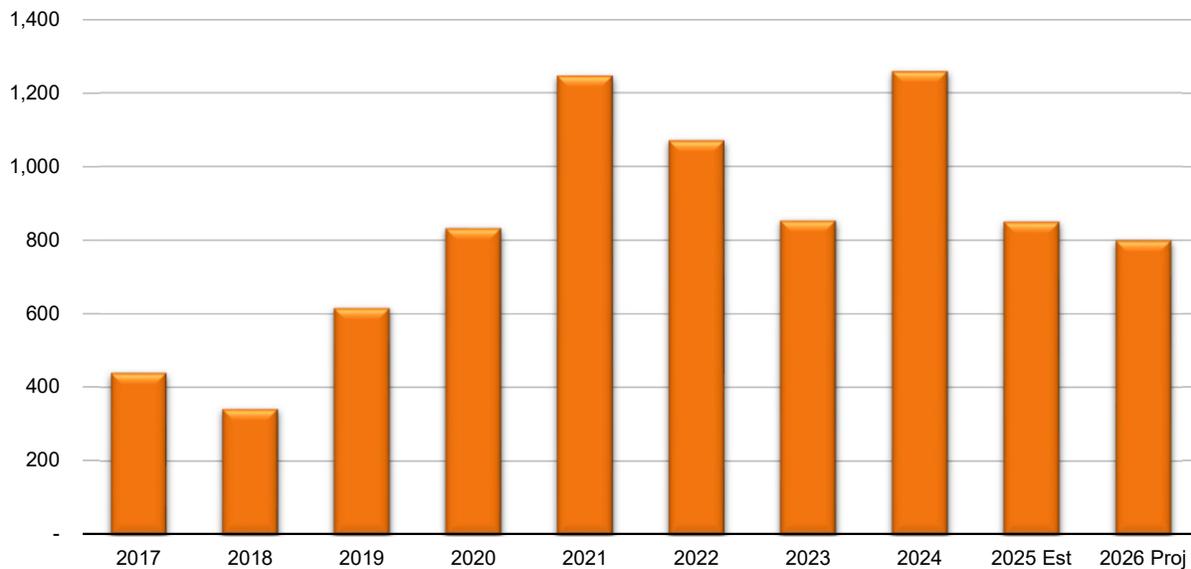
Development revenue is a combination of single-family residential building permits, commercial building permits, zoning and subdivision fees, and all other fees related to the permitting and approval of construction activity in the City.

The City of Anna is a pro-growth community in the fast-growing region of Collin County, Texas. Anna has been one of the top ten fastest growing cities in North Texas for five consecutive years. Development revenue is driven by building activity in the City. Single family permits were up over 49% from FY2020 to FY2021.

While supply chain issues, rising interest rates, and other economic factors are being carefully monitored for the effect they may have on single-family permit revenue, many of the city's development projects remain on track.

We anticipate that new home construction will continue to increase as subdivisions that are under construction or in various stages of the development process are completed and become available in the market. The City also has a renewed focus on attracting commercial activity, including a community college, advanced manufacturing jobs, medical, and local retail in order to have a well-diversified economy.

Residential Building Permits by Year



**CITY OF ANNA
SUMMARY OF REVENUES**

Utility Charges for Services

The City of Anna charges for water consumption, wastewater collection, solid waste collection, and other fees related to providing consumers with utility services. As an enterprise fund, the revenues charged should at a minimum cover the fund’s operating expenses and debt service, as well as any other policy goals defined by the City Council including funding for capital projects, capital equipment replacement, and conservation efforts.

The City of Anna utility rates include a base charge and a volumetric rate for water consumption beyond 2,000 gallons per month. The base rate provides revenue stability as water sales are more volatile than other revenue sources and can change based upon weather and the amount of precipitation.

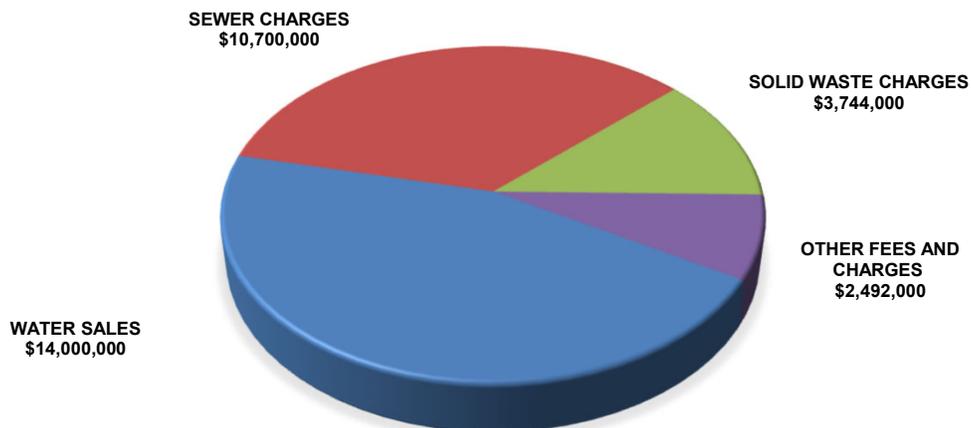
In reviewing the fiscal health of the Utility Fund during the FY2020 budget process, staff determined the need for an updated utility rate structure. A rate model consultant was engaged, and in July 2020, the City Council approved a utility rate policy.

Staff reviews the utility rate model on an annual basis to ensure the rate adjustments are in line with the needs identified in the new rate model adopted by the City Council.

Sample Residential Water and Sewer Bill

Consumption	FY2025 Rate	FY2026 Rate	Change
2,000 gallons	\$ 79.10	\$ 79.10	\$ -
5,000 gallons	\$ 130.34	\$ 130.34	\$ -
10,000 gallons	\$ 215.74	\$ 215.74	\$ -

Utility Fund Charges for Services



Franchise Fees

Franchise fees are the rental costs paid by utilities that use the City's right-of-way or other City property to transmit their services. Right of way, just like other land interests, are valuable to a city and cannot be given away to private companies free of charge. At present, electric, telecommunications, cable television and gas each have their own legal framework with regards to how the fee is calculated and assessed.

Fines

This revenue is collected from persons issued citations for not obeying the law. Traffic violations are the biggest portion.

Investment Income

This revenue comes from investing cash balances. The investment portfolio of the City of Anna is in compliance with the Texas Public Funds Investment Act and the Investment Policy and Strategies adopted by City Council.

Developer Fees

The Fire Capital Fund accounts for voluntary fees negotiated with developers for support of the Anna Fire Department. The Park Development Fund is funded by park development fees as stipulated in either developer agreements or the subdivision ordinance. These fees are used to fund the City's Parks Master Plan through development, improvement, or maintenance of the City's parks.





FUND SUMMARIES

THE CITY OF
Anna

CITY OF ANNA
FUND STRUCTURE

The accounts of the City are organized and operated on the basis of funds. Fund accounting segregates funds according to their intended purpose. Each fund can be presented independent of the other funds to illustrate that fund's purpose for specific activities. The City of Anna has both Governmental and Proprietary funds. Governmental funds are used for most government activities. Governmental funds are the General Fund, the Debt Service Fund, and Restricted Revenue funds. A Proprietary or Enterprise fund is where operations are accounted for and financed in a manner like private business enterprises. The Utility Fund, which accounts for water, sewer, and trash services, is an Enterprise fund.

Governmental Funds

- ◆ General Fund: This fund is the primary operating fund for the City. The major sources of General Fund revenue is from taxes, fees, fines, and licenses and permits. General Fund expenditures are for typical municipal services such as Police, Fire, Ambulance, Parks, Streets, and Administration.
- ◆ Debt Service Fund: This fund accounts for all the long-term debt supported by taxes and issued to support governmental fund type activities. A portion of the property tax levy (Interest and Sinking Rate) is dedicated to support this fund. Principal and interest payments on long term debt are found in the Debt Service Fund.
- ◆ Restricted Revenue Funds: These funds account for revenue sources that are legally restricted to expenditures for a specific purpose and in accordance with the enabling legislation.

Proprietary Funds

- ◆ Utility Fund: This fund accounts for the operation and maintenance of the City's water and wastewater utility system and the contract for solid waste collection services. This fund is financially supported solely by user charges for utility and trash service.
- ◆ Stormwater Fund: This fund accounts for the operation and maintenance of the City's stormwater utility system. These funds are utilized for stormwater quality initiatives such as street sweeping, inlet protection, pollution prevention and erosion protection.

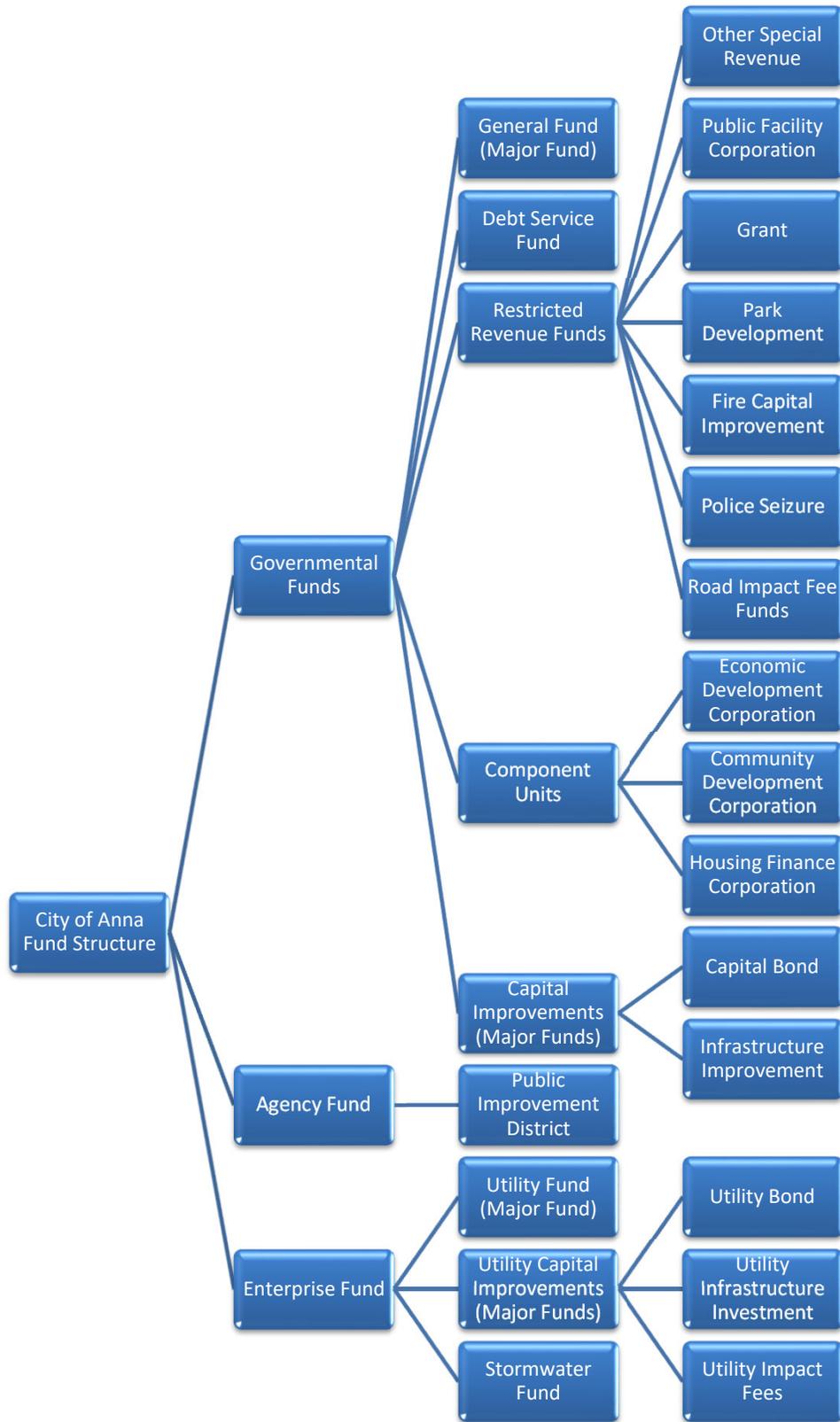
Basis of Budgeting

The City's finances shall be accounted for in accordance with generally accepted accounting principles (GAAP) as established by the Governmental Accounting Standards Board (GASB). Certain expenditures and revenues accrued under GAAP are not accounted for in the same way on a budgetary basis. Fixed assets are depreciated for GAAP purposes but are fully expensed in the period acquired for budgetary purposes.

Governmental funds are budgeted on a modified accrual basis. The accounting records for all governmental funds are also maintained on the modified accrual basis of accounting. This method recognizes revenues when measurable and available and expenditures when goods or services are received. Year-end remaining capital improvement budgets for active projects are continued until the completion of the project.

Proprietary funds are budgeted on an accrual basis similar to private-sector businesses, with a focus on total economic resources. The accounting records for all proprietary funds are also maintained on the accrual basis of accounting. Revenues are recognized when earned, and expenses are recognized when they are incurred. Multi-year capital projects are continued to the next year until the completion of the project.

**CITY OF ANNA
FUND STRUCTURE**



**CITY OF ANNA
FUND RELATIONSHIPS**

	General Fund	Utility Funds	Special Revenue Funds	Component Units	Capital Projects Funds
	(Major Fund)	(Major Fund) / (Non Major Fund)	(Non Major Fund)	(Non Major Fund)	(Major Fund)
DEPARTMENTS					
General Government					
Administration	√				
City Council	√				
City Manager	√				
City Secretary	√				
Finance	√				
Human Resources	√				
Information Technology	√				
Municipal Court	√		√		
Utility Billing		√			
Development Services					
	√				
Public Safety					
Fire	√		√		
Police	√		√		
Community Enhancement					
	√				
Recreation and Library Services					
	√		√		√
Park Operations					
	√				
Public Works					
Public Works Administration		√			
Fleet & Facilities	√				
Solid Waste		√			
Stormwater		√			
Streets	√		√		√
Water		√			√
Wastewater		√			√
Component Units					
Economic Development				√	
Community Development				√	

**CITY OF ANNA
CONSOLIDATED BUDGET SUMMARY OF REVENUE AND EXPENDITURES**

	Major Governmental		Enterprise		Restricted Revenue		
	General	Debt Service	Utility	Stormwater	Grant	Special Revenue	Public Facility
BEGINNING BALANCES	\$ 16,924,349	\$ 334,527	\$ 12,852,615	\$ 788,720	\$ 465,729	\$ 322,975	\$ 267,441
REVENUES:							
Property Taxes	\$ 14,606,393	\$ 7,328,052	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	6,030,000	-	-	-	-	-	-
Franchise and Local Taxes	1,250,000	-	-	-	-	-	-
Charges for Services	1,244,000	-	29,334,000	400,000	-	-	-
Fines	400,000	-	-	-	-	5,000	-
Permits, Licenses and Fees	5,396,000	-	900,000	5,000	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Investment Income	800,000	87,000	702,000	-	35,000	5,000	-
Other Revenues	-	-	-	-	-	45,000	-
TOTAL	\$ 29,726,393	\$ 7,415,052	\$ 30,936,000	\$ 405,000	\$ 35,000	\$ 55,000	\$ -
Transfers from other funds	-	-	-	-	-	-	-
TOTAL REVENUES	\$ 29,726,393	\$ 7,415,052	\$ 30,936,000	\$ 405,000	\$ 35,000	\$ 55,000	\$ -
TOTAL AVAILABLE RESOURCES	\$ 46,650,742	\$ 7,749,579	\$ 43,788,615	\$ 1,193,720	\$ 500,729	\$ 377,975	\$ 267,441
EXPENDITURES:							
Payroll	\$ 21,608,811	\$ -	\$ 3,027,041	\$ 134,569	\$ -	\$ 1,800	\$ -
Supplies	1,471,003	-	259,805	10,500	-	-	-
Maintenance	1,293,000	-	1,298,050	-	-	-	-
Services	5,346,047	5,500	17,503,465	41,000	-	9,325	-
Debt Service	-	7,643,728	8,778,950	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Capital Improvement	-	-	-	-	-	-	-
TOTAL	\$ 29,718,861	\$ 7,649,228	\$ 30,867,311	\$ 186,069	\$ -	\$ 11,125	\$ -
Transfers to other funds	3,925,000	-	710,000	-	-	-	-
TOTAL EXPENDITURES	\$ 33,643,861	\$ 7,649,228	\$ 31,577,311	\$ 186,069	\$ -	\$ 11,125	\$ -
ENDING FUND BALANCES	\$ 13,006,881	\$ 100,351	\$ 12,211,304	\$ 1,007,651	\$ 500,729	\$ 366,850	\$ 267,441

ANNUAL BUDGET FOR FISCAL YEAR 2026

**CITY OF ANNA
CONSOLIDATED BUDGET SUMMARY OF REVENUE AND EXPENDITURES**

Restricted Revenue			Component Units			CIP Funds	Total All Funds		
Park Develop.	Fire Capital	Seizure	Community Develop.	Economic Develop.	Housing Finance	Community Investment	Budget FY2026	Estimated FY2025	Actual FY2024
\$ 3,426,192	\$ 158,244	\$ 16,658	\$ 10,034,524	\$ 5,856,877	\$ 683,211	\$ 126,069,900	\$ 178,201,962	\$ 193,963,218	\$ 188,522,198
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,934,445	\$ 18,664,439	\$ 16,105,518
-	-	-	3,620,000	-	-	-	9,650,000	8,220,000	8,611,581
-	-	-	-	-	-	-	1,250,000	1,030,000	1,315,462
-	20,000	-	-	-	-	-	30,998,000	27,004,120	30,724,231
-	-	-	-	-	-	-	405,000	412,000	469,710
113,000	-	-	-	-	-	-	6,414,000	6,892,000	9,691,431
-	-	-	-	-	-	-	-	2,025,000	6,981,689
100,000	7,000	-	40,000	150,000	-	-	1,926,000	3,359,000	10,287,939
-	-	-	-	-	-	-	45,000	92,110,000	38,927,309
\$ 213,000	\$ 27,000	\$ -	\$ 3,660,000	\$ 150,000	\$ -	\$ -	\$ 72,622,445	\$ 159,716,559	\$ 123,114,870
-	-	-	-	-	-	4,635,000	4,635,000	800,000	-
\$ 213,000	\$ 27,000	\$ -	\$ 3,660,000	\$ 150,000	\$ -	\$ 4,635,000	\$ 77,257,445	\$ 160,516,559	\$ 123,114,870
\$ 3,639,192	\$ 185,244	\$ 16,658	\$ 13,694,524	\$ 6,006,877	\$ 683,211	\$ 130,704,900	\$ 255,459,407	\$ 354,479,777	\$ 311,637,068
\$ 148,993	\$ -	\$ -	\$ 551,767	\$ -	\$ -	\$ -	\$ 25,472,981	\$ 23,212,096	\$ 19,715,615
8,500	-	-	22,400	-	-	-	1,772,208	1,555,165	1,626,840
-	-	-	-	50,000	-	-	2,641,050	2,359,100	2,535,228
513,500	-	-	1,716,140	474,800	-	-	25,609,777	22,746,136	21,193,110
-	-	-	638,741	-	-	-	17,061,419	13,030,337	13,262,022
124,000	-	-	-	-	-	-	124,000	529,000	1,786,539
120,000	-	-	525,000	-	-	109,736,368	110,381,368	104,416,041	57,088,162
\$ 914,993	\$ -	\$ -	\$ 3,454,048	\$ 524,800	\$ -	\$ 109,736,368	\$ 183,062,803	\$ 167,847,875	\$ 117,207,516
-	-	-	-	-	-	-	4,635,000	800,000	-
\$ 914,993	\$ -	\$ -	\$ 3,454,048	\$ 524,800	\$ -	\$ 109,736,368	\$ 187,697,803	\$ 168,647,875	\$ 117,207,516
\$ 2,724,199	\$ 185,244	\$ 16,658	\$ 10,240,476	\$ 5,482,077	\$ 683,211	\$ 20,968,532	\$ 67,761,604	\$ 185,831,902	\$ 194,429,552

ANNUAL BUDGET FOR FISCAL YEAR 2026

**CITY OF ANNA
COMBINED FUNDS SUMMARY OF REVENUE AND EXPENDITURES**

	Actual 2023-24	Budget 2024-25	Estimated 2024-25	Budget 2025-26
BEGINNING BALANCES	\$ 188,522,198	\$ 169,098,117	\$ 193,963,218	\$ 178,201,962
REVENUES:				
Property Taxes	\$ 16,105,518	\$ 18,540,158	\$ 18,664,439	\$ 21,934,445
Sales Tax	8,611,581	8,220,000	8,220,000	9,650,000
Franchise and Local Taxes	1,315,462	1,030,000	1,030,000	1,250,000
Charges for Services	30,724,231	26,874,120	27,004,120	30,998,000
Fines	469,710	412,000	412,000	405,000
Permits, Licenses and Fees	9,691,431	6,874,000	6,892,000	6,414,000
Intergovernmental	6,981,689	-	2,025,000	-
Investment Income	10,287,939	1,893,000	3,359,000	1,926,000
Other Revenues	38,927,309	4,935,000	92,110,000	45,000
TOTAL	\$ 123,114,870	\$ 68,778,278	\$ 159,716,559	\$ 72,622,445
Transfers from other funds	-	800,000	800,000	4,635,000
TOTAL REVENUE	\$ 123,114,870	\$ 69,578,278	\$ 160,516,559	\$ 77,257,445
TOTAL AVAILABLE RESOURCES	\$ 311,637,068	\$ 238,676,395	\$ 354,479,777	\$ 255,459,407
EXPENDITURES:				
Payroll	\$ 19,715,615	\$ 23,212,096	\$ 23,212,096	\$ 25,472,981
Supplies	1,626,840	1,555,165	1,555,165	1,772,208
Maintenance	2,535,228	2,359,100	2,359,100	2,641,050
Services	21,193,110	22,746,136	22,746,136	25,609,777
Debt Service	13,262,022	13,030,337	13,030,337	17,061,419
Capital Outlay	1,786,539	529,000	529,000	124,000
Capital Improvement	57,088,162	102,282,802	104,416,041	110,381,368
TOTAL	\$ 117,207,516	\$ 165,714,636	\$ 167,847,875	\$ 183,062,803
Transfers to other funds	-	800,000	800,000	4,635,000
TOTAL EXPENDITURES	\$ 117,207,516	\$ 166,514,636	\$ 168,647,875	\$ 187,697,803
ENDING FUND BALANCES	\$ 194,429,552	\$ 72,161,759	\$ 185,831,902	\$ 67,761,604

**CITY OF ANNA
CHANGE IN FUND BALANCE**

FUND	PROJECTED FUND BALANCE 9/30/25	PROJECTED FUND BALANCE 9/30/26	% CHANGE	EXPLANATION
GENERAL	\$ 16,924,349	\$ 13,006,881	-23%	Utilizing excess over policy for one-time purchases
DEBT SERVICE	\$ 334,527	\$ 100,351	-70%	Restricted revenue; no planned purchases
UTILITY	\$ 12,852,615	\$ 12,211,304	-5%	Building reserve to prepare for adverse weather events
STORMWATER	\$ 788,720	\$ 1,007,651	28%	Building in anticipation of increased program activity in future
SPECIAL REVENUE	\$ 322,975	\$ 366,850	14%	Restricted revenue; no planned purchases
PUBLIC FACILITY CORPORATION	\$ 267,441	\$ 267,441	0%	Restricted revenue; no planned purchases
PARK DEVELOPMENT	\$ 3,426,192	\$ 2,724,199	-20%	Utilizing for Capital Improvement Projects
FIRE CAPITAL	\$ 158,244	\$ 185,244	17%	Utilizing for one-time purchases
PUBLIC SAFETY SEIZURE	\$ 16,658	\$ 16,658	0%	No planned purchases
COMMUNITY DEVELOPMENT	\$ 10,034,524	\$ 10,240,476	2%	Utilizing for Economic Development Projects
ECONOMIC DEVELOPMENT	\$ 5,856,877	\$ 5,482,077	-6%	Change in revenue source; drawdown is planned
HOUSING FINANCE CORPORATION	\$ 683,211	\$ 683,211	0%	No planned purchases

**CITY OF ANNA
PERSONNEL SUMMARY**

	Actual 2023-24	Estimated 2024-25	Budget 2025-26	Increase (Decrease)
GENERAL FUND				
City Manager's Office				
City Manager	1.0	1.0	1.0	-
Assistant City Manager	2.0	2.0	2.0	-
Assistant to the City Manager	1.0	1.0	1.0	-
Budget Manager	1.0	1.0	1.0	-
Public Affairs Manager	1.0	1.0	-	(1.0)
Communications Coordinator	-	1.0	-	(1.0)
	<u>6.0</u>	<u>7.0</u>	<u>5.0</u>	<u>(2.0)</u>
Public Affairs				
Public Affairs Manager	-	-	1.0	1.0
Communications Coordinator	-	-	1.0	1.0
	<u>-</u>	<u>-</u>	<u>2.0</u>	<u>2.0</u>
City Secretary				
City Secretary	1.0	1.0	1.0	-
Deputy City Secretary	1.0	1.0	1.0	-
Support Specialist	-	1.0	1.0	1.0
Admin. Assistant / Records Clerk	1.0	-	-	(1.0)
	<u>3.0</u>	<u>3.0</u>	<u>3.0</u>	<u>-</u>
Information Technology				
IT Manager	1.0	1.0	1.0	-
Systems Administrator	1.0	-	-	(1.0)
IT Help Desk Support	1.0	-	-	(1.0)
Support Specialist	-	2.0	2.0	2.0
	<u>3.0</u>	<u>3.0</u>	<u>3.0</u>	<u>-</u>
Finance				
Director of Finance	1.0	1.0	1.0	-
Assistant Director of Finance	1.0	-	-	(1.0)
Controller	-	1.0	1.0	1.0
Senior Accountant	1.0	1.0	1.0	-
Accountant	2.0	2.0	2.0	-
	<u>5.0</u>	<u>5.0</u>	<u>5.0</u>	<u>-</u>
Human Resources				
Director of Human Resources	1.0	1.0	1.0	-
Human Resources Manager	-	1.0	1.0	1.0
Senior Human Resources Analyst	1.0	-	-	(1.0)
Human Resources Analyst	1.0	1.0	1.0	-
	<u>3.0</u>	<u>3.0</u>	<u>3.0</u>	<u>-</u>
Fleet and Facilities				
Mechanic	1.0	1.0	1.0	-
Fleet Maintenance Technician	1.0	1.0	1.0	-
Facilities Maintenance Technician	-	1.0	1.0	1.0
Facilities Specialist	1.0	-	-	(1.0)
Custodian	2.0	2.0	4.0	2.0
	<u>5.0</u>	<u>5.0</u>	<u>7.0</u>	<u>2.0</u>

**CITY OF ANNA
PERSONNEL SUMMARY**

	Actual 2023-24	Estimated 2024-25	Budget 2025-26	Increase (Decrease)
Municipal Court				
Municipal Court Administrator	1.0	1.0	1.0	-
Deputy Court Clerk	1.0	1.0	1.0	-
Bailliff Officer	-	0.5	0.5	-
	<u>2.0</u>	<u>2.5</u>	<u>2.5</u>	<u>-</u>
Development Services				
Director of Development Services	1.0	1.0	1.0	-
Assistant Director of Develop. Services	1.0	1.0	1.0	-
Planning Manager	1.0	1.0	1.0	-
Planner II	1.0	1.0	1.0	-
Planner I	1.0	1.0	1.0	-
Plans Examiner	1.0	1.0	1.0	-
Planning Technician	1.0	-	-	(1.0)
Senior Building Inspector	1.0	1.0	1.0	-
Building Inspector	2.0	2.0	2.0	-
Permit Technician	1.0	1.0	1.0	-
Senior GIS Analyst	-	-	1.0	1.0
Support Specialist	-	1.0	1.0	1.0
	<u>11.0</u>	<u>11.0</u>	<u>12.0</u>	<u>1.0</u>
Police				
Police Chief	1.0	1.0	1.0	-
Assistant Police Chief	1.0	1.0	1.0	-
Records Clerk	1.0	1.0	1.0	-
Police Department Coordinator	-	1.0	1.0	-
Property and Evidence Tech	1.0	1.0	1.0	-
Lieutenant	2.0	2.0	3.0	1.0
Sergeant	5.0	5.0	5.0	-
Corporal	4.0	4.0	4.0	-
Police Officer	21.0	23.0	28.0	5.0
Detective	4.0	4.0	5.0	1.0
	<u>40.0</u>	<u>43.0</u>	<u>50.0</u>	<u>7.0</u>
Fire				
Fire Chief	1.0	1.0	1.0	-
Assistant Fire Chief	2.0	2.0	2.0	-
Battalion Chief	3.0	3.0	3.0	-
Fire Captain	5.0	8.0	8.0	3.0
Fire Driver / Engineer	3.0	6.0	6.0	3.0
Fire Lieutenant	-	-	-	(3.0)
Fire Fighter	28.5	24.0	24.0	(3.0)
Fire Services Analyst	-	1.0	1.0	1.0
Fire Services Coordinator	1.0	-	-	(1.0)
	<u>43.5</u>	<u>45.0</u>	<u>45.0</u>	<u>-</u>

**CITY OF ANNA
PERSONNEL SUMMARY**

	Actual 2023-24	Estimated 2024-25	Budget 2025-26	Increase (Decrease)
Community Enhancement				
Community Enhancement Coordinator	1.0	1.0	1.0	-
Support Specialist	1.0	1.0	1.0	-
Code Compliance Manager	1.0	1.0	1.0	-
Senior Code Compliance Officer	1.0	1.0	1.0	-
Code Compliance Officer	2.0	2.0	2.0	-
	6.0	6.0	6.0	-
Library Services				
Director of Neighborhood Services	1.0	1.0	1.0	-
Assistant Director	1.0	1.0	-	-
Recreation Coordinator	3.5	3.5	-	-
Library Manager	-	1.0	1.0	-
Librarian	-	1.0	1.0	-
Circulation Supervisor	-	1.0	1.0	-
Library Assistant	-	1.0	1.0	-
	5.5	9.5	5.0	(4.5)
Parks				
Parks Superintendent	1.0	1.0	1.0	-
Parks Supervisor	1.0	1.0	1.0	-
Irrigation Tech	-	1.0	1.0	1.0
Maintenance Worker	7.0	8.0	8.0	(1.0)
	9.0	11.0	11.0	-
Recreation Services				
Assistant Director	-	-	1.0	1.0
Recreation Coordinator	-	-	2.5	2.5
Support Specialist	-	-	1.0	1.0
	-	-	4.5	4.5
Streets				
Public Works Operations Manager	1.0	1.0	1.0	-
Crew Leader	2.0	2.0	2.0	-
Traffic Safety Technician	1.0	1.0	1.0	-
CIP Inspector	1.0	1.0	1.0	-
Maintenance Worker	5.0	5.0	5.0	-
	10.0	10.0	10.0	-
GENERAL FUND TOTAL	152.0	164.0	174.0	10.0

**CITY OF ANNA
PERSONNEL SUMMARY**

	Actual 2023-24	Estimated 2024-25	Budget 2025-26	Increase (Decrease)
UTILITY FUND				
Public Works Administration				
Director of Public Works	1.0	1.0	1.0	-
City Engineer	1.0	1.0	-	(1.0)
Engineer in Training	1.0	1.0	-	(1.0)
CIP Manager	1.0	1.0	-	(1.0)
Construction Inspector	3.0	3.0	-	(3.0)
Construction Supervisor	1.0	1.0	-	(1.0)
Fleet and Facilities Superintendent	1.0	1.0	1.0	-
GIS Manager	1.0	1.0	-	(1.0)
CIP Analyst	1.0	1.0	-	(1.0)
Receptionist	1.0	-	-	(1.0)
Administrative Coordinator	-	1.0	1.0	1.0
	12.0	12.0	3.0	(9.0)
Engineering				
Director of Engineering	-	-	1.0	1.0
Engineer in Training	-	-	1.0	1.0
CIP Manager	-	-	1.0	1.0
Construction Inspector	-	-	3.0	3.0
Construction Supervisor	-	-	1.0	1.0
CIP Analyst	-	-	1.0	1.0
	-	-	8.0	8.0
Water				
Utility Operations Supervisor	1.0	1.0	1.0	-
Utility Maintenance Field Supervisor	1.0	1.0	1.0	-
Maintenance Worker	5.0	5.0	3.0	(2.0)
Water Operator	2.0	3.0	3.0	1.0
Utility Crew Leader	1.0	1.0	1.0	-
	10.0	11.0	9.0	(1.0)
Wastewater				
Senior Wastewater Plant Operator	1.0	1.0	1.0	-
Wastewater Plant Operator	1.0	1.0	1.0	-
Utility Maintenance Crew Leader	-	2.0	1.0	1.0
Maintenance Worker	5.0	5.0	5.0	-
	7.0	9.0	8.0	1.0
Utility Billing				
Utility Billing Supervisor	1.0	1.0	1.0	-
Senior Utility Billing Clerk	1.0	1.0	1.0	-
Utility Billing Clerk	2.0	2.0	2.0	-
	4.0	4.0	4.0	-
UTILITY FUND TOTAL	33.0	36.0	32.0	(1.0)

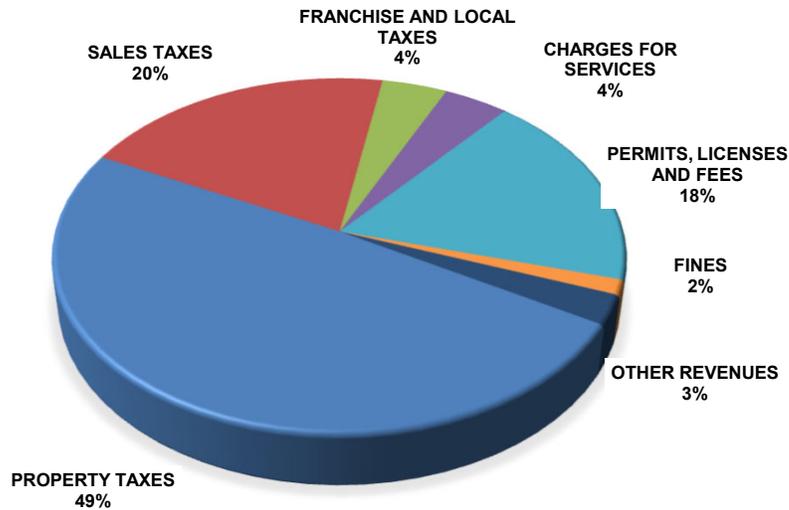
**CITY OF ANNA
PERSONNEL SUMMARY**

	Actual 2023-24	Estimated 2024-25	Budget 2025-26	Increase (Decrease)
STORMWATER FUND				
Maintenance Worker	2.0	2.0	2.0	-
	2.0	2.0	2.0	-
STORMWATER TOTAL	2.0	2.0	2.0	-
PARK DEVELOPMENT FUND				
Parks Planning Manager	1.0	1.0	1.0	-
	1.0	1.0	1.0	-
PARK DEVELOPMENT FUND TOTAL	1.0	1.0	1.0	-
COMMUNITY DEVELOPMENT CORPORATION				
Director of Economic Development	1.0	1.0	1.0	-
Assistant Director of Economic Develop.	1.0	1.0	1.0	-
Economic Development Manager	-	1.0	1.0	1.0
Economic Development Analyst	1.0	-	-	(1.0)
Economic Development Coordinator	-	-	1.0	1.0
	3.0	3.0	4.0	1.0
COMMUNITY DEVELOP. TOTAL	3.0	3.0	4.0	1.0
TOTAL EMPLOYEES, ALL FUNDS	191.0	206.0	213.0	10.0

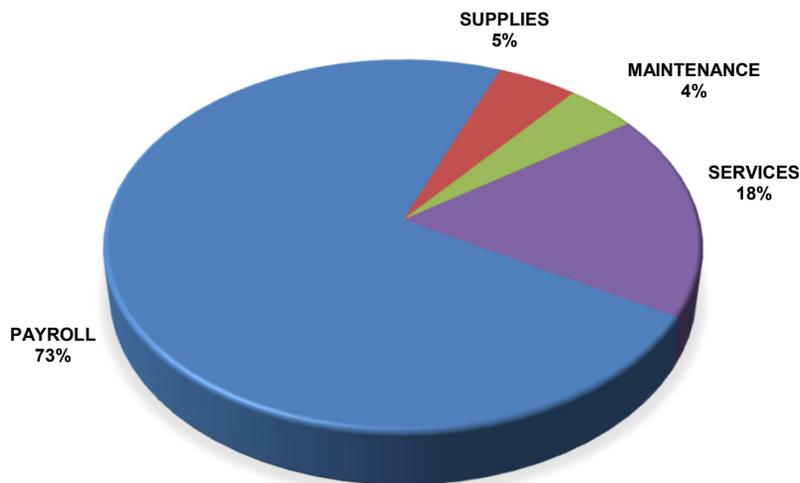
**CITY OF ANNA
GENERAL FUND**

The General Fund is the largest governmental fund and accounts for most of the financial resources of the general government. The majority of General Fund revenue is from property taxes and sales taxes. Other revenues include franchise fees, licenses and permits, and fines. The General Fund usually includes most of the basic operating services, such as fire and police protection, parks, development services, street maintenance, and general government administration for these services and the City Council.

General Fund Revenues



General Fund Expenditures



**CITY OF ANNA
GENERAL FUND BY CATEGORY**

	Actual 2023-24	Budget 2024-25	Estimated 2024-25	Budget 2025-26
BEGINNING BALANCES	\$ 13,853,231	\$ 9,784,051	\$ 17,681,023	\$ 16,924,349
REVENUES:				
Property Taxes	\$ 11,396,738	\$ 13,093,602	\$ 13,093,602	\$ 14,606,393
Sales Tax	5,382,238	5,220,000	5,220,000	6,030,000
Franchise and Local Taxes	1,315,462	1,030,000	1,030,000	1,250,000
Charges for Services	1,592,244	1,066,000	1,066,000	1,244,000
Permits, Licenses and Fees	5,944,535	4,691,000	4,691,000	5,396,000
Fines	456,859	400,000	400,000	400,000
Intergovernmental	57,070	-	-	-
Investment Income	1,286,598	800,000	800,000	800,000
Other Revenues	658,694	-	-	-
TOTAL OPERATIONAL REVENUE	\$ 28,090,438	\$ 26,300,602	\$ 26,300,602	\$ 29,726,393
Transfers from other funds	-	-	-	-
TOTAL REVENUES	\$ 28,090,441	\$ 26,300,602	\$ 26,300,602	\$ 29,726,393
TOTAL AVAILABLE RESOURCES	\$ 41,943,669	\$ 36,084,653	\$ 43,981,625	\$ 46,650,742
EXPENDITURES:				
Payroll	\$ 16,414,584	\$ 19,515,239	\$ 19,515,239	\$ 21,608,811
Supplies	1,311,856	1,247,897	1,247,897	1,471,003
Maintenance	1,315,681	1,011,050	1,011,050	1,293,000
Services	3,595,710	4,483,090	4,483,090	5,346,047
Debt Service	660,180	-	-	-
Capital Outlay	964,646	-	-	-
TOTAL OPERATIONAL EXPENDITURES	\$ 24,262,649	\$ 26,257,276	\$ 26,257,276	\$ 29,718,861
Transfers to other funds	-	800,000	800,000	3,925,000
TOTAL EXPENDITURES	\$ 24,262,649	\$ 27,057,276	\$ 27,057,276	\$ 33,643,861
ENDING FUND BALANCES	\$ 17,681,023	\$ 9,027,377	\$ 16,924,349	\$ 13,006,881
Fund Balance Percentage	73%	34%	64%	44%

**CITY OF ANNA
GENERAL FUND BY DEPARTMENT**

	Actual 2023-24	Budget 2024-25	Estimated 2024-25	Budget 2025-26
EXPENDITURES:				
General Government:				
Administration	\$ 1,334,652	\$ 738,740	\$ 738,740	\$ 803,740
City Council	42,739	74,000	74,000	74,000
City Manager's Office	1,316,831	1,526,587	1,526,587	1,132,934
Public Affairs	-	-	-	321,144
City Secretary	474,224	414,786	414,786	464,149
Information Technology	1,060,550	1,095,506	1,095,506	1,273,026
Finance	640,947	725,129	725,129	734,770
Human Resources	508,540	583,689	583,689	602,763
Municipal Court	290,486	317,339	317,339	333,440
	<u>\$ 5,668,969</u>	<u>\$ 5,475,776</u>	<u>\$ 5,475,776</u>	<u>\$ 5,739,966</u>
Development Services	<u>\$ 1,004,657</u>	<u>\$ 1,294,573</u>	<u>\$ 1,294,573</u>	<u>\$ 1,347,783</u>
Public Safety:				
Police	\$ 6,135,276	\$ 6,777,611	\$ 6,777,611	\$ 8,127,228
Fire	6,467,995	6,929,249	6,929,249	7,298,998
	<u>\$ 12,603,271</u>	<u>\$ 13,706,860</u>	<u>\$ 13,706,860</u>	<u>\$ 15,426,226</u>
Community Enhancement	<u>\$ 618,756</u>	<u>\$ 706,174</u>	<u>\$ 706,174</u>	<u>\$ 796,044</u>
Neighborhood Services				
Library Services	\$ 550,065	\$ 994,777	\$ 994,777	\$ 768,132
Park Operations	947,370	1,140,269	1,140,269	1,297,815
Recreation Services	-	-	-	459,984
	<u>\$ 1,497,435</u>	<u>\$ 2,135,046</u>	<u>\$ 2,135,046</u>	<u>\$ 2,525,931</u>
Public Works				
Streets	\$ 1,196,072	\$ 1,135,386	\$ 1,135,386	\$ 1,220,338
Fleet and Facilities	1,673,497	1,803,461	1,803,461	2,662,573
	<u>\$ 2,869,569</u>	<u>\$ 2,938,847</u>	<u>\$ 2,938,847</u>	<u>\$ 3,882,911</u>
TOTAL OPERATIONAL EXPENDITURES	<u>\$ 24,262,657</u>	<u>\$ 26,257,276</u>	<u>\$ 26,257,276</u>	<u>\$ 29,718,861</u>
Transfers to other funds	-	800,000	800,000	3,925,000
TOTAL EXPENDITURES	<u>\$ 24,262,657</u>	<u>\$ 27,057,276</u>	<u>\$ 27,057,276</u>	<u>\$ 33,643,861</u>

**CITY OF ANNA
GENERAL FUND REVENUE SUMMARY**

	Actual 2023-24	Budget 2024-25	Estimated 2024-25	Budget 2025-26
REVENUES:				
Property Taxes				
Current Taxes	\$ 11,235,611	\$ 12,913,602	\$ 12,913,602	\$ 14,456,393
Delinquent Taxes	120,132	160,000	160,000	110,000
Penalty & Interest	40,995	20,000	20,000	40,000
	<u>\$ 11,396,738</u>	<u>\$ 13,093,602</u>	<u>\$ 13,093,602</u>	<u>\$ 14,606,393</u>
Sales Taxes				
Sales Taxes - General	\$ 4,305,790	\$ 4,170,000	\$ 4,170,000	\$ 4,820,000
Sales Taxes - Streets	1,076,448	1,050,000	1,050,000	1,210,000
	<u>\$ 5,382,238</u>	<u>\$ 5,220,000</u>	<u>\$ 5,220,000</u>	<u>\$ 6,030,000</u>
Franchise and Local Taxes				
Franchise Fees	\$ 1,263,530	\$ 1,000,000	\$ 1,000,000	\$ 1,200,000
Mixed Beverage Tax	51,932	30,000	30,000	50,000
	<u>\$ 1,315,462</u>	<u>\$ 1,030,000</u>	<u>\$ 1,030,000</u>	<u>\$ 1,250,000</u>
Charges for Services				
Rental Registration	\$ 662,971	\$ 600,000	\$ 600,000	\$ 670,000
Rentals	83,072	-	-	-
Ambulance Fees	767,784	400,000	400,000	500,000
Other	78,417	66,000	66,000	74,000
	<u>\$ 1,592,244</u>	<u>\$ 1,066,000</u>	<u>\$ 1,066,000</u>	<u>\$ 1,244,000</u>
Fines				
	<u>\$ 456,859</u>	<u>\$ 400,000</u>	<u>\$ 400,000</u>	<u>\$ 400,000</u>
Permits, Licenses and Fees				
Residential Building Permits	\$ 4,249,419	\$ 3,500,000	\$ 3,500,000	\$ 3,700,000
Commerical Building Permits	1,290,753	850,000	850,000	1,300,000
Other Miscellaneous Permits	221,870	174,000	174,000	209,000
Alarm Permits	17,608	12,000	12,000	17,000
Zoning and Subdivision Fees	164,210	155,000	155,000	170,000
Other Fees	675	-	-	-
	<u>\$ 5,944,535</u>	<u>\$ 4,691,000</u>	<u>\$ 4,691,000</u>	<u>\$ 5,396,000</u>
Intergovernmental Revenue				
	<u>\$ 57,070</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Investment Income				
	<u>\$ 1,286,598</u>	<u>\$ 800,000</u>	<u>\$ 800,000</u>	<u>\$ 800,000</u>
Other Revenues				
Miscellaneous	\$ 658,024	\$ -	\$ -	\$ -
Donations	670	-	-	-
	<u>\$ 658,694</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL OPERATIONAL REVENUE	<u><u>\$ 28,090,438</u></u>	<u><u>\$ 26,300,602</u></u>	<u><u>\$ 26,300,602</u></u>	<u><u>\$ 29,726,393</u></u>

CITY OF ANNA
GENERAL DEBT SERVICE FUND

The Debt Service Fund is a special revenue fund used to account for a portion of the ad valorem property tax revenue exclusively reserved for principal and interest payments on debt issued for general purposes. The resources of this fund are generated by a tax levy based upon property taxes. Payments of principal and interest are made for general obligation bonds, certificates of obligation, and tax notes.

Anna's legal capacity for additional debt is very large. Article XI, Section 5 of the Texas Constitution limits the ad valorem tax rate to \$2.50 per \$100 valuation for all city purposes. Administratively, the Attorney General of the State of Texas will permit allocation of \$1.50 of the \$2.50 maximum tax rate for all general obligation debt service. Anna's proposed rate of 0.525073 falls well under this limit. The following table reflects the allocation of the property tax levy between the maintenance & operations rate and interest & sinking rate for FY2026 and previous years.

	2021-22	2022-23	2023-24	2024-25	2025-26
I & S	0.116869	0.143217	0.144787	0.146987	0.169002
O & M	0.452631	0.396533	0.365930	0.360213	0.356071
Total	0.569500	0.539750	0.510717	0.507200	0.525073

**CITY OF ANNA
GENERAL DEBT SERVICE FUND**

	Actual 2023-24	Budget 2024-25	Estimated 2024-25	Budget 2025-26
BEGINNING BALANCES	\$ 334,538	\$ 333,039	\$ 455,746	\$ 334,527
REVENUES:				
Property Taxes	\$ 4,708,780	\$ 5,446,556	\$ 5,570,837	\$ 7,328,052
Sales Tax	-	-	-	-
Franchise and Local Taxes	-	-	-	-
Charges for Services	-	-	-	-
Fines	-	-	-	-
Permits, Licenses and Fees	-	-	-	-
Intergovernmental	-	-	-	-
Investment Income	86,660	4,000	60,000	87,000
Other Revenues	-	-	-	-
TOTAL OPERATIONAL REVENUE	\$ 4,795,440	\$ 5,450,556	\$ 5,630,837	\$ 7,415,052
Transfers from other funds	-	-	-	-
TOTAL REVENUES	\$ 4,795,440	\$ 5,450,556	\$ 5,630,837	\$ 7,415,052
TOTAL AVAILABLE RESOURCES	\$ 5,129,978	\$ 5,783,595	\$ 6,086,583	\$ 7,749,579
EXPENDITURES:				
Payroll	\$ -	\$ -	\$ -	\$ -
Supplies	-	-	-	-
Maintenance	-	-	-	-
Services	9,088	5,500	5,500	5,500
Debt Service	4,665,146	5,746,556	5,746,556	7,643,728
Capital Outlay	-	-	-	-
Capital Improvement	-	-	-	-
TOTAL OPERATIONAL EXPENDITURES	\$ 4,674,233	\$ 5,752,056	\$ 5,752,056	\$ 7,649,228
Transfers to other funds	-	-	-	-
TOTAL EXPENDITURES	\$ 4,674,233	\$ 5,752,056	\$ 5,752,056	\$ 7,649,228
ENDING FUND BALANCES	\$ 455,746	\$ 31,539	\$ 334,527	\$ 100,351

CITY OF ANNA
RESTRICTED REVENUE FUNDS

Restricted Revenue funds are different funds that funding sources are restricted for a specific purpose. Restrictions are placed on the use of these funds for a number of reasons including, but not limited to laws, ordinances, grant contracts, and donations. The City manages the following Restricted Revenue funds:

- ◆ Grant Fund
- ◆ Special Revenue Fund
- ◆ Anna Public Facility Corporation
- ◆ Park Development Fund
- ◆ Fire Capital Fund
- ◆ Public Safety Seizure Fund

Grant Fund

The Grant Fund was created in order to track grant awards in one fund separate from operating funds. The fund is used to account for funds received from other state or federal government agencies that have restricted legal requirements. In the event matching funds are required for a grant, the City's matching portion is transferred from the applicable operating fund.

Special Revenue Fund

These funds are used to account for revenues that have external legal restrictions associated with their use. This fund includes the following: Court Technology Fee, Court Building Security Fee, Child Safety Fee, and Cable Public Education Government (PEG) Fee.

- ◆ The Court Technology Fee accounts for a portion of court fines to support the use of technology in the courtroom.
- ◆ The Building Security Fee is used to maintain security in the courtroom and for overtime pay to officers acting as a bailiff for the court when necessary.
- ◆ The Child Safety Fee accounts for a portion of Collin County court fees that can be used to fund various programs designed to enhance child safety as outlined in state code. As the City does not operate a school crossing guard program, the funds will be used on other public safety programs in accordance with state law.
- ◆ The PEG fee is a portion of fees assessed by a cable franchise provider. This fee is restricted by state code to support a municipality's public access cable channel. These funds will be held in reserve until they can support an eligible expenditure.

Public Facility Corporation

The Anna Public Facility Corporation (APFC) was created for the purpose of assisting the City in financing, refinancing, or providing public facilities. The APFC may serve as an additional bond issuer for financing affordable housing in the City.

CITY OF ANNA
RESTRICTED REVENUE FUNDS

Park Development Fund

The Park Development Fund is funded by park development fees as stipulated in either developer agreements or the subdivision ordinance. These funds are used to fund the City's Parks Master Plan through development, improvement, or maintenance of the City's parks.

Fire Capital Fund

The Fire Capital Fund accounts for voluntary fees negotiated with developers in support of the Anna Fire Department.

Public Safety Seizure Fund

Public Safety Seizure funds are revenues generated from property seized in connection with illegal activity once they are forfeited after prosecution. Funds can only be used in accordance with applicable state and federal laws. These funds can only be used to support the Police Department.

**CITY OF ANNA
GRANT FUND**

	Actual 2023-24	Budget 2024-25	Estimated 2024-25	Budget 2025-26
BEGINNING BALANCES	\$ 177,074	\$ 13,299	\$ 430,729	\$ 465,729
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-
Franchise Fees and Local Taxes	-	-	-	-
Charges for Services	-	-	-	-
Fines	-	-	-	-
Permits, Licenses and Fees	-	-	-	-
Intergovernmental Revenue	138,662	-	-	-
Investment Income	149,173	35,000	35,000	35,000
Other Revenues	-	-	-	-
TOTAL OPERATIONAL REVENUE	\$ 287,835	\$ 35,000	\$ 35,000	\$ 35,000
Transfers from other funds	-	-	-	-
TOTAL REVENUES	\$ 287,835	\$ 35,000	\$ 35,000	\$ 35,000
TOTAL AVAILABLE RESOURCES	\$ 464,909	\$ 48,299	\$ 465,729	\$ 500,729
EXPENDITURES:				
Payroll	\$ -	\$ -	\$ -	\$ -
Supplies	7,881	-	-	-
Maintenance	-	-	-	-
Services	9,763	-	-	-
Debt Service	-	-	-	-
Capital Outlay	16,536	-	-	-
Capital Improvement	-	-	-	-
TOTAL OPERATIONAL EXPENDITURES	\$ 34,180	\$ -	\$ -	\$ -
Transfers to other funds	-	-	-	-
TOTAL EXPENDITURES	\$ 34,180	\$ -	\$ -	\$ -
ENDING FUND BALANCES	\$ 430,729	\$ 48,299	\$ 465,729	\$ 500,729

**CITY OF ANNA
SPECIAL REVENUE FUND**

	Actual 2023-24	Budget 2024-25	Estimated 2024-25	Budget 2025-26
BEGINNING BALANCES	\$ 207,374	\$ 155,624	\$ 283,100	\$ 322,975
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-
Franchise Fees and Local Taxes	-	-	-	-
Charges for Services	-	-	-	-
Fines				
Municipal Jury	253	-	-	-
Local Truancy Prevention	12,598	12,000	12,000	5,000
Permits, Licenses and Fees	-	-	-	-
Intergovernmental	-	-	-	-
Investment Income	9,625	5,000	5,000	5,000
Other Revenues				
PEG Fees	5,679	4,000	4,000	5,000
Court Technology	9,989	8,000	8,000	8,000
Building Security	12,375	12,000	12,000	12,000
Child Safety	26,251	10,000	10,000	20,000
TOTAL OPERATIONAL REVENUE	\$ 76,770	\$ 51,000	\$ 51,000	\$ 55,000
Transfers from other funds	-	-	-	-
TOTAL REVENUES	\$ 76,770	\$ 51,000	\$ 51,000	\$ 55,000
TOTAL AVAILABLE RESOURCES	\$ 284,144	\$ 206,624	\$ 334,100	\$ 377,975
EXPENDITURES:				
Payroll	\$ -	\$ 1,800	\$ 1,800	\$ 1,800
Supplies	-	-	-	-
Maintenance	-	-	-	-
Services	1,044	9,325	9,325	9,325
Debt Service	-	-	-	-
Capital Outlay	-	-	-	-
Capital Improvement	-	-	-	-
TOTAL OPERATIONAL EXPENDITURES	\$ 1,044	\$ 11,125	\$ 11,125	\$ 11,125
Transfers to other funds	-	-	-	-
TOTAL EXPENDITURES	\$ 1,044	\$ 11,125	\$ 11,125	\$ 11,125
ENDING FUND BALANCES	\$ 283,100	\$ 195,499	\$ 322,975	\$ 366,850

CITY OF ANNA
ANNA PUBLIC FACILITY CORPORATION

	Actual 2023-24	Budget 2024-25	Estimated 2024-25	Budget 2025-26
BEGINNING BALANCES	\$ (563,712)	\$ -	\$ 267,441	\$ 267,441
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	-
Sales Tax	-	-	-	-
Franchise and Local Taxes	-	-	-	-
Charges for Services	362,210	-	-	-
Fines	-	-	-	-
Permits, Licenses and Fees	377,112	-	-	-
Intergovernmental	-	-	-	-
Investment Income	105,981	-	-	-
Other Revenues	-	-	-	-
TOTAL OPERATIONAL REVENUE	\$ 845,303	\$ -	\$ -	\$ -
Transfers from other funds	-	-	-	-
TOTAL REVENUES	\$ 845,303	\$ -	\$ -	\$ -
TOTAL AVAILABLE RESOURCES	\$ 281,591	\$ -	\$ 267,441	\$ 267,441
EXPENDITURES:				
Payroll	\$ -	\$ -	\$ -	-
Supplies	-	-	-	-
Maintenance	-	-	-	-
Services	14,150	-	-	-
Debt Service	-	-	-	-
Capital Outlay	-	-	-	-
Capital Improvement	-	-	-	-
TOTAL OPERATIONAL EXPENDITURES	\$ 14,150	\$ -	\$ -	\$ -
Transfers to other funds	-	-	-	-
TOTAL EXPENDITURES	\$ 14,150	\$ -	\$ -	\$ -
ENDING FUND BALANCES	\$ 267,441	\$ -	\$ 267,441	\$ 267,441

**CITY OF ANNA
PARK DEVELOPMENT FUND**

	Actual 2023-24	Budget 2024-25	Estimated 2024-25	Budget 2025-26
BEGINNING BALANCES	\$ 4,044,663	\$ 4,413,090	\$ 4,065,009	\$ 3,426,192
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-
Franchise and Local Taxes	-	-	-	-
Charges for Services	2,526,679	1,300,000	1,430,000	-
Fines	-	-	-	-
Permits, Licenses and Fees	-	95,000	113,000	113,000
Intergovernmental	-	-	-	-
Investment Income	164,117	100,000	100,000	100,000
Other Revenues	6,895	-	-	-
TOTAL OPERATIONAL REVENUE	\$ 2,697,691	\$ 1,495,000	\$ 1,643,000	\$ 213,000
Transfers from other funds	-	-	-	-
TOTAL REVENUES	\$ 2,697,691	\$ 1,495,000	\$ 1,643,000	\$ 213,000
TOTAL AVAILABLE RESOURCES	\$ 6,742,354	\$ 5,908,090	\$ 5,708,009	\$ 3,639,192
EXPENDITURES:				
Payroll	\$ 137,635	\$ 145,667	\$ 145,667	\$ 148,993
Supplies	20,805	22,100	22,100	8,500
Maintenance	-	-	-	-
Services	389,184	458,800	458,800	513,500
Debt Service	-	-	-	-
Capital Outlay	67,138	243,000	243,000	124,000
Capital Improvement	2,062,583	1,412,250	1,412,250	120,000
TOTAL EXPENDITURES	\$ 2,677,345	\$ 2,281,817	\$ 2,281,817	\$ 914,993
Transfers to other funds	-	-	-	-
TOTAL EXPENDITURES	\$ 2,677,345	\$ 2,281,817	\$ 2,281,817	\$ 914,993
ENDING FUND BALANCES	\$ 4,065,009	\$ 3,626,273	\$ 3,426,192	\$ 2,724,199

**CITY OF ANNA
FIRE CAPITAL IMPROVEMENT FUND**

	Actual 2023-24	Budget 2024-25	Estimated 2024-25	Budget 2025-26
BEGINNING BALANCES	\$ 235,916	\$ 318,538	\$ 236,244	\$ 158,244
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-
Franchise and Local Taxes	-	-	-	-
Charges for Services	27,800	20,000	20,000	20,000
Fines	-	-	-	-
Permits, Licenses and Fees	-	-	-	-
Intergovernmental	-	-	-	-
Investment Income	10,304	7,000	7,000	7,000
Other Revenues	-	-	-	-
TOTAL OPERATIONAL REVENUE	\$ 38,104	\$ 27,000	\$ 27,000	\$ 27,000
Transfers from other funds	-	-	-	-
TOTAL REVENUES	\$ 38,104	\$ 27,000	\$ 27,000	\$ 27,000
TOTAL AVAILABLE RESOURCES	\$ 274,020	\$ 345,538	\$ 263,244	\$ 185,244
EXPENDITURES:				
Payroll	\$ -	\$ -	\$ -	\$ -
Supplies	1,801	-	-	-
Maintenance	-	-	-	-
Services	-	-	-	-
Debt Service	-	-	-	-
Capital Outlay	35,975	105,000	105,000	-
Capital Improvement	-	-	-	-
TOTAL OPERATIONAL EXPENDITURES	\$ 37,776	\$ 105,000	\$ 105,000	\$ -
Transfers to other funds	-	-	-	-
TOTAL EXPENDITURES	\$ 37,776	\$ 105,000	\$ 105,000	\$ -
ENDING FUND BALANCES	\$ 236,244	\$ 240,538	\$ 158,244	\$ 185,244

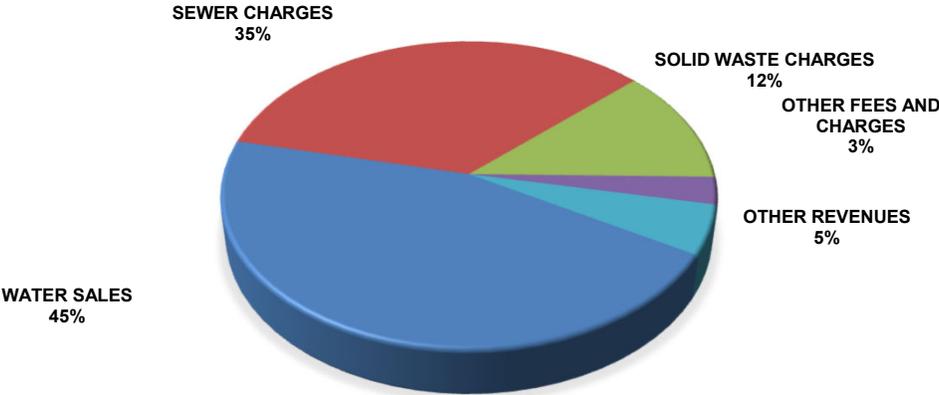
**CITY OF ANNA
PUBLIC SAFETY SEIZURE FUNDS**

	Actual 2023-24	Budget 2024-25	Estimated 2024-25	Budget 2025-26
BEGINNING BALANCES	\$ 12,730	\$ 15,212	\$ 16,658	\$ 16,658
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-
Franchise and Local Taxes	-	-	-	-
Charges for Services	-	-	-	-
Fines	-	-	-	-
Permits, Licenses and Fees	-	-	-	-
Intergovernmental	-	-	-	-
Investment Income	519	-	-	-
Other Revenues	5,152	-	-	-
TOTAL OPERATIONAL REVENUE	\$ 5,671	\$ -	\$ -	\$ -
Transfers from other funds	-	-	-	-
TOTAL REVENUES	\$ 5,671	\$ -	\$ -	\$ -
TOTAL AVAILABLE RESOURCES	\$ 18,401	\$ 15,212	\$ 16,658	\$ 16,658
EXPENDITURES:				
Payroll	\$ -	\$ -	\$ -	\$ -
Supplies	-	-	-	-
Maintenance	-	-	-	-
Services	1,743	-	-	-
Debt Service	-	-	-	-
Capital Outlay	-	-	-	-
Capital Improvement	-	-	-	-
TOTAL OPERATIONAL EXPENDITURES	\$ 1,743	\$ -	\$ -	\$ -
Transfers to other funds	-	-	-	-
TOTAL EXPENDITURES	\$ 1,743	\$ -	\$ -	\$ -
ENDING FUND BALANCES	\$ 16,658	\$ 15,212	\$ 16,658	\$ 16,658

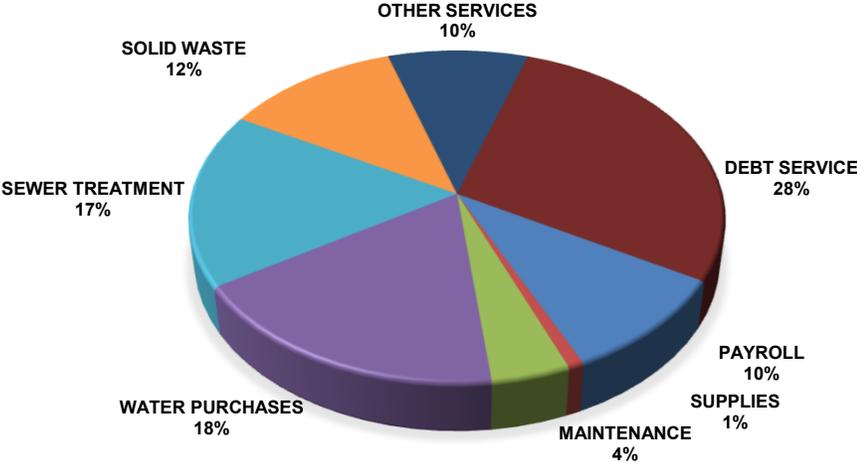
**CITY OF ANNA
UTILITY FUND**

The Utility Fund is an Enterprise fund that accounts for the water, sewer, and solid waste collection services that are provided to the City’s residents. Proprietary or Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business. The intent is that the costs of providing goods or services are financed primarily through user charges.

Utility Fund Revenues



Utility Fund Expenditures



**CITY OF ANNA
UTILITY FUND**

	Actual 2023-24	Budget 2024-25	Estimated 2024-25	Budget 2025-26
BEGINNING BALANCES	\$ 14,199,379	\$ 6,963,206	\$ 13,031,232	\$ 12,852,615
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-
Franchise Fees and Local Taxes	-	-	-	-
Charges for Services				
Water Sales	12,329,408	11,125,000	11,125,000	14,000,000
Sewer Charges	8,915,711	8,525,000	8,525,000	10,700,000
Solid Waste Charges	3,559,153	3,730,000	3,730,000	3,744,000
Other Charges	889,447	680,000	680,000	890,000
Fines	-	-	-	-
Permits, Licenses and Fees	906,397	2,083,000	2,083,000	900,000
Intergovernmental	-	-	-	-
Investment Income	767,309	502,000	502,000	702,000
Other Revenues	101,672	1,000	1,000	-
TOTAL OPERATIONAL REVENUE	\$ 27,469,097	\$ 26,646,000	\$ 26,646,000	\$ 30,936,000
Transfers from other funds	-	-	-	-
TOTAL REVENUES	\$ 27,469,097	\$ 26,646,000	\$ 26,646,000	\$ 30,936,000
TOTAL AVAILABLE RESOURCES	\$ 41,668,476	\$ 33,609,206	\$ 39,677,232	\$ 43,788,615
EXPENDITURES:				
Payroll	\$ 2,679,918	\$ 2,958,403	\$ 2,958,403	\$ 3,027,041
Supplies	271,769	258,568	258,568	259,805
Maintenance	1,207,770	1,298,050	1,298,050	1,298,050
Services				
Water Purchases	5,079,273	4,100,000	4,100,000	5,520,000
Sewer Treatment	4,693,413	5,800,000	5,800,000	5,266,000
Solid Waste	3,555,814	3,600,000	3,600,000	3,738,000
Other	2,734,232	1,983,556	1,983,556	2,979,465
Debt Service	7,110,839	6,645,040	6,645,040	8,778,950
Capital Outlay	702,244	181,000	181,000	-
TOTAL OPERATIONAL EXPENDITURES	\$ 28,035,272	\$ 26,824,617	\$ 26,824,617	\$ 30,867,311
Transfers to other funds	-	-	-	710,000
TOTAL EXPENDITURES	\$ 28,035,272	\$ 26,824,617	\$ 26,824,617	\$ 31,577,311
ENDING FUND BALANCES	\$ 13,031,232	\$ 6,784,589	\$ 12,852,615	\$ 12,211,304
Fund Balance Percentage	46%	25%	48%	40%

CITY OF ANNA
STORMWATER FUND

A stormwater utility is a public utility allowed in the State of Texas for the management of public drainage systems, per Texas Local Government Code 552.053. The City of Anna Stormwater Utility Fund was created by city ordinance on April 12, 2022.

The resources of this fund are generated by a fee included in monthly utility bills. The intended uses are to fund public drainage operations and maintenance, address unfunded State and Federal mandates (MS4), and implement stormwater quality initiatives such as street sweeping, inlet protection, pollution prevention, and erosion protection.

The current stormwater fees are \$3.20 per month for residential, and \$10.94 per acre per month for non-residential.

**CITY OF ANNA
STORMWATER FUND**

	Actual 2023-24	Budget 2024-25	Estimated 2024-25	Budget 2025-26
BEGINNING BALANCES	\$ 333,294	\$ 248,150	\$ 601,972	\$ 788,720
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-
Franchise and Local Taxes	-	-	-	-
Charges for Services - Stormwater	400,829	350,000	350,000	400,000
Fines	-	-	-	-
Permits, Licenses and Fees	6,537	5,000	5,000	5,000
Intergovernmental	-	-	-	-
Investment Income	-	-	-	-
Other Revenues	-	-	-	-
TOTAL OPERATIONAL REVENUE	\$ 407,366	\$ 355,000	\$ 355,000	\$ 405,000
Transfers from other funds	-	-	-	-
TOTAL REVENUES	\$ 407,366	\$ 355,000	\$ 355,000	\$ 405,000
TOTAL AVAILABLE RESOURCES	\$ 740,660	\$ 603,150	\$ 956,972	\$ 1,193,720
EXPENDITURES:				
Payroll	\$ 119,275	\$ 125,252	\$ 125,252	\$ 134,569
Supplies	5,217	10,500	10,500	10,500
Maintenance	9,977	-	-	-
Services	4,219	32,500	32,500	41,000
Debt Service	-	-	-	-
Capital Outlay	-	-	-	-
Capital Improvement	-	-	-	-
TOTAL OPERATIONAL EXPENDITURES	\$ 138,688	\$ 168,252	\$ 168,252	\$ 186,069
Transfers to other funds	-	-	-	-
TOTAL EXPENDITURES	\$ 138,688	\$ 168,252	\$ 168,252	\$ 186,069
ENDING FUND BALANCES	\$ 601,972	\$ 434,898	\$ 788,720	\$ 1,007,651

CITY OF ANNA
COMPONENT UNITS

Anna Economic Development Corporation (EDC) and the Anna Community Development Corporation (CDC) are presented in the annual budget as component units of the City of Anna.

Each corporation acts under the direction of a seven-member board appointed by the City Council. In addition to being managed by their boards, both the EDC and CDC budgets must be approved by the City Council.

Prior to April 2017, the 2 percent sales tax for local governments was allocated 1 percent to the City of Anna, 0.5 percent to the EDC and 0.5 percent to the CDC. In November 2016, the City held an election to defund the sales tax for the EDC. The sales tax option changed to 1.25 percent to the City of Anna and 0.75 percent to the CDC. The sales tax reallocation went into effect on April 1, 2017.

Chapter 501 of the Local Government Code govern both Type A (EDC) and Type B (CDC) corporations. Additionally, Chapter 504 specifically governs Type A corporations while Chapter 505 specifically governs Type B corporations.

Economic Development Corporation

The EDC will remain in the budget to show revenue generated from a lease agreement on a small business incubator operated out of the old post office building which is owned by the EDC. The EDC also received one-half of the proceeds from the sale of the Anna Business Park in FY2022.

Community Development Corporation

Type B corporations (CDC) have the ability to perform all the same functions as Type A corporations (EDC), as well as additional projects not authorized for Type A corporations. The CDC will continue to pursue projects that improve the quality of life in Anna ranging from the creation of jobs to investments in park facilities.

Anna Housing Finance Corporation

The Anna Housing Finance Corporation (AHFC) was created in 2021 to play a key role in the financing of affordable rental housing developments in the city through the issuance of tax-exempt private activity bonds that are typically also financed with Low-Income Housing Tax Credits (LIHTCs).

**CITY OF ANNA
COMMUNITY DEVELOPMENT CORPORATION**

	Actual 2023-24	Budget 2024-25	Estimated 2024-25	Budget 2025-26
BEGINNING BALANCES	\$ 9,157,772	\$ 7,691,277	\$ 10,438,665	\$ 10,034,524
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales Tax	3,229,343	3,000,000	3,000,000	3,620,000
Franchise and Local Taxes	-	-	-	-
Charges for Services	21,525	-	-	-
Fines	-	-	-	-
Permits, Licenses and Fees	-	-	-	-
Intergovernmental	-	-	-	-
Investment Income	528,403	40,000	40,000	40,000
Other Revenues	333	-	-	-
TOTAL OPERATIONAL REVENUE	\$ 3,779,604	\$ 3,040,000	\$ 3,040,000	\$ 3,660,000
Transfers from other funds	-	-	-	-
TOTAL REVENUES	\$ 3,779,604	\$ 3,040,000	\$ 3,040,000	\$ 3,660,000
TOTAL AVAILABLE RESOURCES	\$ 12,937,376	\$ 10,731,277	\$ 13,478,665	\$ 13,694,524
EXPENDITURES:				
Payroll	\$ 364,203	\$ 465,735	\$ 465,735	\$ 551,767
Supplies	7,511	16,100	16,100	22,400
Maintenance	-	-	-	-
Services	1,057,079	1,798,565	1,798,565	1,716,140
Debt Service	825,857	638,741	638,741	638,741
Capital Outlay	-	-	-	-
Capital Improvement	244,061	525,000	525,000	525,000
TOTAL OPERATIONAL EXPENDITURES	\$ 2,498,711	\$ 3,444,141	\$ 3,444,141	\$ 3,454,048
Transfers to other funds	-	-	-	-
TOTAL EXPENDITURES	\$ 2,498,711	\$ 3,444,141	\$ 3,444,141	\$ 3,454,048
ENDING FUND BALANCES	\$ 10,438,665	\$ 7,287,136	\$ 10,034,524	\$ 10,240,476
Fund Balance Percentage				

**CITY OF ANNA
ECONOMIC DEVELOPMENT CORPORATION**

	Actual 2023-24	Budget 2024-25	Estimated 2024-25	Budget 2025-26
BEGINNING BALANCES	\$ 5,664,610	\$ 5,219,689	\$ 6,153,557	\$ 5,856,877
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-
Franchise and Local Taxes	-	-	-	-
Charges for Services	84,645	78,120	78,120	-
Fines	-	-	-	-
Permits, Licenses and Fees	-	-	-	-
Intergovernmental	-	-	-	-
Investment Income	325,604	150,000	150,000	150,000
Other Revenues	106,612	-	-	-
TOTAL OPERATIONAL REVENUE	\$ 516,860	\$ 228,120	\$ 228,120	\$ 150,000
Transfers from other funds	-	-	-	-
TOTAL REVENUES	\$ 516,860	\$ 228,120	\$ 228,120	\$ 150,000
TOTAL AVAILABLE RESOURCES	\$ 6,181,470	\$ 5,447,809	\$ 6,381,677	\$ 6,006,877
EXPENDITURES:				
Payroll	\$ -	\$ -	\$ -	\$ -
Supplies	-	-	-	-
Maintenance	1,800	50,000	50,000	50,000
Services	26,113	474,800	474,800	474,800
Debt Service	-	-	-	-
Capital Outlay	-	-	-	-
Capital Improvement	-	-	-	-
TOTAL OPERATIONAL EXPENDITURES	\$ 27,913	\$ 524,800	\$ 524,800	\$ 524,800
Transfers to other funds	-	-	-	-
TOTAL EXPENDITURES	\$ 27,913	\$ 524,800	\$ 524,800	\$ 524,800
ENDING FUND BALANCES	\$ 6,153,557	\$ 4,923,009	\$ 5,856,877	\$ 5,482,077
Fund Balance Percentage				

CITY OF ANNA
ANNA HOUSING FINANCE CORPORATION

	Actual 2023-24	Budget 2024-25	Estimated 2024-25	Budget 2025-26
BEGINNING BALANCES	\$ 648,118	\$ 550,517	\$ 679,566	\$ 683,211
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-
Franchise and Local Taxes	-	-	-	-
Charges for Services	14,580	-	3,645	-
Fines	-	-	-	-
Permits, Licenses and Fees	3,750	-	-	-
Intergovernmental	-	-	-	-
Investment Income	35,403	-	-	-
Other Revenues	-	-	-	-
TOTAL OPERATIONAL REVENUE	\$ 53,733	\$ -	\$ 3,645	\$ -
Transfers from other funds	-	-	-	-
TOTAL REVENUES	\$ 53,733	\$ -	\$ 3,645	\$ -
TOTAL AVAILABLE RESOURCES	\$ 701,851	\$ 550,517	\$ 683,211	\$ 683,211
EXPENDITURES:				
Payroll	\$ -	\$ -	\$ -	\$ -
Supplies	-	-	-	-
Maintenance	-	-	-	-
Services	22,285	-	-	-
Debt Service	-	-	-	-
Capital Outlay	-	-	-	-
Capital Improvement	-	-	-	-
TOTAL OPERATIONAL EXPENDITURES	\$ 22,285	\$ -	\$ -	\$ -
Transfers to other funds	-	-	-	-
TOTAL EXPENDITURES	\$ 22,285	\$ -	\$ -	\$ -
ENDING FUND BALANCES	\$ 679,566	\$ 550,517	\$ 683,211	\$ 683,211



DEPARTMENT SUMMARIES

THE CITY OF
Anna

Administration

The Administrative Department provides general administrative support to all the functions, programs, activities, and projects in the General Fund. These activities have costs not readily assignable to any specific department.

Administration Expenditure Summary

	Actual 2023-24	Budget 2024-25	Estimated 2024-25	Budget 2025-26	% Change
Payroll	\$ -	\$ -	\$ -	\$ -	0.0%
Supplies	697	500	500	500	0.0%
Maintenance	-	500	500	500	0.0%
Services	673,775	737,740	737,740	802,740	8.8%
Debt Service	660,180	-	-	-	0.0%
Capital Outlay	-	-	-	-	0.0%
Contingency	-	-	-	-	0.0%
TOTAL	\$ 1,334,652	\$ 738,740	\$ 738,740	\$ 803,740	8.8%

City Council

The City Council is the legislative body of the City functioning under a Home Rule Charter. This department is designed to provide funding related to administration of legislative matters including professional development of Council members.

City Council Expenditure Summary

	Actual 2023-24	Budget 2024-25	Estimated 2024-25	Budget 2025-26	% Change
Payroll	\$ -	\$ -	\$ -	\$ -	0.0%
Supplies	10,279	10,000	10,000	10,000	0.0%
Maintenance	-	-	-	-	0.0%
Services	32,460	64,000	64,000	64,000	0.0%
Capital Outlay	-	-	-	-	0.0%
TOTAL	\$ 42,739	\$ 74,000	\$ 74,000	\$ 74,000	0.0%

City Manager

City Manager Expenditure Summary

	Actual 2023-24	Budget 2024-25	Estimated 2024-25	Budget 2025-26	% Change
Payroll	\$ 1,089,361	\$ 1,204,792	\$ 1,204,792	\$ 1,020,249	-15%
Supplies	11,748	16,750	16,750	4,200	-75%
Maintenance	-	-	-	-	0%
Services	215,722	305,045	305,045	108,485	-64%
Capital Outlay	-	-	-	-	0%
TOTAL	\$ 1,316,831	\$ 1,526,587	\$ 1,526,587	\$ 1,132,934	-26%

City Manager FTE Schedule

Description	Actual 2023-24	Budget 2024-25	Estimated 2024-25	Budget 2025-26
City Manager	1.0	1.0	1.0	1.0
Assistant City Manager	2.0	2.0	2.0	2.0
Assistant to the City Manager	1.0	1.0	1.0	1.0
Budget Manager	1.0	1.0	1.0	1.0
Public Affairs Manager	1.0	1.0	1.0	-
Communications Coordinator	-	1.0	1.0	-
TOTAL	6.0	7.0	7.0	5.0

Public Affairs

Public Affairs Expenditure Summary

	Actual 2023-24	Budget 2024-25	Estimated 2024-25	Budget 2025-26	% Change
Payroll	\$ -	\$ -	\$ -	\$ 212,034	0%
Supplies	-	-	-	12,550	0%
Maintenance	-	-	-	-	0%
Services	-	-	-	96,560	0%
Capital Outlay	-	-	-	-	0%
TOTAL	\$ -	\$ -	\$ -	\$ 321,144	0%

Public Affairs FTE Schedule

Description	Actual 2023-24	Budget 2024-25	Estimated 2024-25	Budget 2025-26
Public Affairs Manager	-	-	-	1.0
Communications Coordinator	-	-	-	1.0
TOTAL	-	-	-	2.0

City Secretary

City Secretary Expenditure Summary

	Actual 2023-24	Budget 2024-25	Estimated 2024-25	Budget 2025-26	% Change
Payroll	\$ 293,403	\$ 315,116	\$ 315,116	\$ 328,602	4%
Supplies	2,243	9,100	9,100	9,100	0%
Maintenance	-	-	-	-	0%
Services	158,628	90,570	90,570	126,447	40%
Capital Outlay	19,950	-	-	-	0%
TOTAL	\$ 474,224	\$ 414,786	\$ 414,786	\$ 464,149	12%

City Secretary FTE Schedule

	Actual 2023-24	Budget 2024-25	Estimated 2024-25	Budget 2025-26
City Secretary	1.0	1.0	1.0	1.0
Deputy City Secretary	1.0	1.0	1.0	1.0
Support Specialist	-	-	1.0	1.0
Admin. Assistant / Records Clerk	1.0	1.0	-	-
TOTAL	3.0	3.0	3.0	3.0

Information Technology

Information Technology Expenditure Summary

	Actual 2023-24	Budget 2024-25	Estimated 2024-25	Budget 2025-26	% Change
Payroll	\$ 209,185	\$ 270,801	\$ 270,801	\$ 294,798	9%
Supplies	123,253	113,000	113,000	212,100	88%
Maintenance	-	-	-	-	0%
Services	478,112	711,705	711,705	766,128	8%
Capital Outlay	250,000	-	-	-	0%
TOTAL	\$ 1,060,550	\$ 1,095,506	\$ 1,095,506	\$ 1,273,026	16%

Information Technology FTE Schedule

	Actual 2023-24	Budget 2024-25	Estimated 2024-25	Budget 2025-26
IT Manager	1.0	1.0	1.0	1.0
Systems Administrator	1.0	1.0	-	-
IT Help Desk Support	1.0	1.0	-	-
Support Specialist	-	-	2.0	2.0
TOTAL	3.0	3.0	3.0	3.0

Finance

Finance Expenditure Summary

	Actual 2023-24	Budget 2024-25	Estimated 2024-25	Budget 2025-26	% Change
Payroll	\$ 509,189	\$ 603,194	\$ 603,194	\$ 610,995	1%
Supplies	6,305	6,675	6,675	7,175	7%
Maintenance	-	-	-	-	0%
Services	122,048	115,260	115,260	116,600	1%
Capital Outlay	3,405	-	-	-	0%
TOTAL	\$ 640,947	\$ 725,129	\$ 725,129	\$ 734,770	1%

Finance FTE Schedule

	Actual 2023-24	Budget 2024-25	Estimated 2024-25	Budget 2025-26
Director of Finance	1.0	1.0	1.0	1.0
Assistant Director of Finance	1.0	1.0	-	-
Controller	-	-	1.0	1.0
Senior Accountant	1.0	1.0	1.0	1.0
Accountant	2.0	2.0	2.0	2.0
TOTAL	5.0	5.0	5.0	5.0

Human Resources

Human Resources Expenditure Summary

	Actual 2023-24	Budget 2024-25	Estimated 2024-25	Budget 2025-26	% Change
Payroll	\$ 378,515	\$ 423,199	\$ 423,199	\$ 430,863	2%
Supplies	1,341	8,500	8,500	8,500	0%
Maintenance	-	-	-	-	0%
Services	128,684	151,990	151,990	163,400	8%
Capital Outlay	-	-	-	-	0%
TOTAL	\$ 508,540	\$ 583,689	\$ 583,689	\$ 602,763	3%

Human Resources FTE Schedule

Description	Actual 2023-24	Budget 2024-25	Estimated 2024-25	Budget 2025-26
Director of Human Resources	1.0	1.0	1.0	1.0
Human Resources Manager	-	-	1.0	1.0
Senior Human Resources Analyst	1.0	1.0	-	-
Human Resources Analyst	1.0	1.0	1.0	1.0
TOTAL	3.0	3.0	3.0	3.0

Municipal Court

Municipal Court Expenditure Summary

	Actual 2023-24	Budget 2024-25	Estimated 2024-25	Budget 2025-26	% Change
Payroll	\$ 166,460	\$ 198,324	\$ 198,324	\$ 197,875	0%
Supplies	14,311	7,500	7,500	7,500	0%
Maintenance	-	-	-	-	0%
Services	109,715	111,515	111,515	128,065	15%
Capital Outlay	-	-	-	-	0%
TOTAL	\$ 290,486	\$ 317,339	\$ 317,339	\$ 333,440	5%

Municipal Court FTE Schedule

	Actual 2023-24	Budget 2024-25	Estimated 2024-25	Budget 2025-26
Municipal Court Administrator	1.0	1.0	1.0	1.0
Deputy Court Clerk	1.0	1.0	1.0	1.0
Bailiff Officer	-	0.5	0.5	0.5
TOTAL	2.0	2.5	2.5	2.5

Development Services

Development Services Expenditure Summary

	Actual 2023-24	Budget 2024-25	Estimated 2024-25	Budget 2025-26	% Change
Payroll	\$ 921,007	\$ 1,180,163	\$ 1,180,163	\$ 1,310,083	11%
Supplies	9,333	16,700	16,700	10,000	-40%
Maintenance	-	-	-	-	0%
Services	74,317	97,710	97,710	27,700	-72%
Capital Outlay	-	-	-	-	0%
TOTAL	\$ 1,004,657	\$ 1,294,573	\$ 1,294,573	\$ 1,347,783	4%

Development Services FTE Schedule

	Actual 2023-24	Budget 2024-25	Estimated 2024-25	Budget 2025-26
Director of Development Services	1.0	1.0	1.0	1.0
Assistant Director of Develop. Services	1.0	1.0	1.0	1.0
Planning Manager	1.0	1.0	1.0	1.0
Planner II	1.0	1.0	1.0	1.0
Planner I	1.0	1.0	1.0	1.0
Plans Examiner	1.0	1.0	1.0	1.0
Planning Technician	1.0	1.0	-	-
Senior Building Inspector	1.0	1.0	1.0	1.0
Building Inspector	2.0	2.0	2.0	2.0
Permit Technician	1.0	1.0	1.0	1.0
Senior GIS Analyst	-	-	-	1.0
Support Specialist	-	-	1.0	1.0
TOTAL	11.0	11.0	11.0	12.0

Police

Police Expenditure Summary

	Actual 2023-24	Budget 2024-25	Estimated 2024-25	Budget 2025-26	% Change
Payroll	\$ 5,045,181	\$ 5,972,011	\$ 5,972,011	\$ 7,237,978	21%
Supplies	179,776	224,900	224,900	291,850	30%
Maintenance	5,591	11,800	11,800	13,000	10%
Services	405,088	568,900	568,900	584,400	3%
Capital Outlay	499,640	-	-	-	0%
TOTAL	\$ 6,135,276	\$ 6,777,611	\$ 6,777,611	\$ 8,127,228	20%

Police FTE Schedule

	Actual 2023-24	Budget 2024-25	Estimated 2024-25	Budget 2025-26
Police Chief	1.0	1.0	1.0	1.0
Assistant Police Chief	1.0	1.0	1.0	1.0
Records Clerk	1.0	1.0	1.0	1.0
Police Department Coordinator	-	1.0	1.0	1.0
Property and Evidence Tech	1.0	1.0	1.0	1.0
Lieutenant	2.0	2.0	2.0	3.0
Sergeant	5.0	5.0	5.0	5.0
Corporal	4.0	4.0	4.0	4.0
Police Officer	21.0	23.0	23.0	28.0
Detective	4.0	4.0	4.0	5.0
TOTAL	40.0	43.0	43.0	50.0

Fire

Fire Expenditure Summary

	Actual 2023-24	Budget 2024-25	Estimated 2024-25	Budget 2025-26	% Change
Payroll	\$ 5,185,717	\$ 5,960,171	\$ 5,960,171	\$ 6,319,910	6%
Supplies	526,527	329,928	329,928	331,278	0%
Maintenance	138,053	144,750	144,750	146,000	1%
Services	534,643	494,400	494,400	501,810	1%
Capital Outlay	83,055	-	-	-	0%
TOTAL	\$ 6,467,995	\$ 6,929,249	\$ 6,929,249	\$ 7,298,998	5%

Fire FTE Schedule

	Actual 2023-24	Budget 2024-25	Estimated 2024-25	Budget 2025-26
Fire Chief	1.0	1.0	1.0	1.0
Assistant Fire Chief	2.0	2.0	2.0	2.0
Battalion Chief	3.0	3.0	3.0	3.0
Fire Captain	5.0	5.0	8.0	8.0
Fire Driver / Engineer	3.0	3.0	6.0	6.0
Fire Lieutenant	-	3.0	-	-
Fire Fighter	28.5	27.0	24.0	24.0
Fire Services Analyst	-	-	1.0	1.0
Fire Services Coordinator	1.0	1.0	-	-
TOTAL	43.5	45.0	45.0	45.0

Community Enhancement

Community Enhancement Expenditure Summary

	Actual 2023-24	Budget 2024-25	Estimated 2024-25	Budget 2025-26	% Change
Payroll	\$ 462,948	\$ 554,114	\$ 554,114	\$ 562,284	1%
Supplies	19,617	8,600	8,600	10,600	23%
Maintenance	235	-	-	-	0%
Services	135,956	143,460	143,460	223,160	56%
Capital Outlay	-	-	-	-	0%
TOTAL	\$ 618,756	\$ 706,174	\$ 706,174	\$ 796,044	13%

Community Enhancement FTE Schedule

	Actual 2023-24	Budget 2024-25	Estimated 2024-25	Budget 2025-26
Community Enhancement Coordinator	1.0	1.0	1.0	1.0
Support Specialist	1.0	1.0	1.0	1.0
Code Compliance Manager	1.0	1.0	1.0	1.0
Senior Code Compliance Officer	1.0	1.0	1.0	1.0
Code Compliance Officer	2.0	2.0	2.0	2.0
TOTAL	6.0	6.0	6.0	6.0

Library Services

Library Services Expenditure Summary

	Actual 2023-24	Budget 2024-25	Estimated 2024-25	Budget 2025-26	% Change
Payroll	\$ 538,273	\$ 939,434	\$ 939,434	\$ 544,832	-42%
Supplies	2,764	14,500	14,500	27,100	87%
Maintenance	-	-	-	-	0%
Services	9,028	40,843	40,843	196,200	380%
Capital Outlay	-	-	-	-	0%
TOTAL	\$ 550,065	\$ 994,777	\$ 994,777	\$ 768,132	-23%

Library Services Services FTE Schedule

	Actual 2023-24	Budget 2024-25	Estimated 2024-25	Budget 2025-26
Director of Neighborhood Services	1.0	1.0	1.0	1.0
Assistant Director	1.0	1.0	1.0	-
Recreation Coordinator	3.5	3.5	3.5	-
Library Manager	-	1.0	1.0	1.0
Librarian	-	1.0	1.0	1.0
Circulation Supervisor	-	1.0	1.0	1.0
Library Assistant	-	1.0	1.0	1.0
TOTAL	5.5	9.5	9.5	5.0

Parks Operations

Parks Operations Expenditure Summary

	Actual 2023-24	Budget 2024-25	Estimated 2024-25	Budget 2025-26	% Change
Payroll	\$ 604,489	\$ 773,025	\$ 773,025	\$ 836,915	8%
Supplies	89,108	107,994	107,994	145,100	34%
Maintenance	151,029	99,000	99,000	113,500	15%
Services	68,881	160,250	160,250	202,300	26%
Capital Outlay	33,863	-	-	-	0%
TOTAL	\$ 947,370	\$ 1,140,269	\$ 1,140,269	\$ 1,297,815	14%

Parks and Recreation FTE Schedule

	Actual 2023-24	Budget 2024-25	Estimated 2024-25	Budget 2025-26
Parks Superintendent	1.0	1.0	1.0	1.0
Parks Supervisor	1.0	1.0	1.0	1.0
Irrigation Tech	-	-	1.0	1.0
Maintenance Worker	7.0	9.0	8.0	8.0
TOTAL	9.0	11.0	11.0	11.0

Recreation Services

Recreation and Library Services Expenditure Summary

	Actual 2023-24	Budget 2024-25	Estimated 2024-25	Budget 2025-26	% Change
Payroll	\$ -	\$ -	\$ -	\$ 386,434	0%
Supplies	-	-	-	10,200	0%
Maintenance	-	-	-	-	0%
Services	-	-	-	63,350	0%
Capital Outlay	-	-	-	-	0%
TOTAL	\$ -	\$ -	\$ -	\$ 459,984	0%

Recreation and Library Services Services FTE Schedule

	Actual 2023-24	Budget 2024-25	Estimated 2024-25	Budget 2025-26
Assistant Director	-	-	-	1.0
Recreation Coordinator	-	-	-	2.5
Support Specialist	-	-	-	1.0
TOTAL	-	-	-	4.5

Fleet and Facilities

Fleet and Facilities Expenditure Summary

	Actual 2023-24	Budget 2024-25	Estimated 2024-25	Budget 2025-26	% Change
Payroll	\$ 307,505	\$ 318,961	\$ 318,961	\$ 470,073	47%
Supplies	283,811	325,500	325,500	325,500	0%
Maintenance	836,226	575,000	575,000	840,000	46%
Services	243,390	584,000	584,000	1,027,000	76%
Capital Outlay	2,565	-	-	-	0%
TOTAL	\$ 1,673,497	\$ 1,803,461	\$ 1,803,461	\$ 2,662,573	48%

Fleet and Facilities FTE Schedule

	Actual 2023-24	Budget 2024-25	Estimated 2024-25	Budget 2025-26
Mechanic	1.0	1.0	1.0	1.0
Fleet Maintenance Technician	1.0	1.0	1.0	1.0
Facilities Maintenance Technician	-	-	1.0	1.0
Facilities Specialist	1.0	1.0	-	-
Custodian	2.0	2.0	2.0	4.0
TOTAL	5.0	5.0	5.0	7.0

Streets

Streets Expenditure Summary

	Actual 2023-24	Budget 2024-25	Estimated 2024-25	Budget 2025-26	% Change
Payroll	\$ 703,351	\$ 801,934	\$ 801,934	\$ 844,886	5%
Supplies	30,743	47,750	47,750	47,750	0%
Maintenance	184,547	180,000	180,000	180,000	0%
Services	205,263	105,702	105,702	147,702	40%
Capital Outlay	72,168	-	-	-	0%
TOTAL	\$ 1,196,072	\$ 1,135,386	\$ 1,135,386	\$ 1,220,338	7%

Streets FTE Schedule

	Actual 2023-24	Budget 2024-25	Estimated 2024-25	Budget 2025-26
Public Works Operations Manager	1.0	1.0	1.0	1.0
Crew Leader	2.0	2.0	2.0	2.0
Traffic Safety Technician	1.0	1.0	1.0	1.0
CIP Inspector	1.0	1.0	1.0	1.0
Maintenance Worker	5.0	5.0	5.0	5.0
TOTAL	10.0	10.0	10.0	10.0

Public Works Administration

Public Works Administration Expenditure Summary

	Actual 2023-24	Budget 2024-25	Estimated 2024-25	Budget 2025-26	% Change
Payroll	\$ 1,275,584	\$ 1,387,286	\$ 1,387,286	\$ 403,795	-71%
Supplies	18,749	43,588	43,588	35,675	-18%
Maintenance	11,436	16,050	16,050	16,050	0%
Services	560,699	478,161	478,161	671,900	41%
Capital Outlay	-	-	-	-	0%
TOTAL	\$ 1,866,468	\$ 1,925,085	\$ 1,925,085	\$ 1,127,420	-41%

Public Works Administration FTE Schedule

	Actual 2023-24	Budget 2024-25	Estimated 2024-25	Budget 2025-26
Director of Public Works	1.0	1.0	1.0	1.0
City Engineer	1.0	1.0	1.0	-
Engineer in Training	1.0	1.0	1.0	-
CIP Manager	1.0	1.0	1.0	-
Construction Inspector	3.0	3.0	3.0	-
Construction Supervisor	1.0	1.0	1.0	-
Fleet and Facilities Superintendent	1.0	1.0	1.0	1.0
GIS Manager	1.0	1.0	1.0	-
CIP Analyst	1.0	1.0	1.0	-
Receptionist	1.0	1.0	-	-
Administrative Coordinator	-	-	1.0	1.0
TOTAL	12.0	12.0	12.0	3.0

Engineering

Engineering Expenditure Summary

	Actual 2023-24	Budget 2024-25	Estimated 2024-25	Budget 2025-26	% Change
Payroll	\$ -	\$ -	\$ -	965,473	0%
Supplies	-	-	-	9,200	0%
Maintenance	-	-	-	-	0%
Services	-	-	-	24,000	0%
Capital Outlay	-	-	-	-	0%
TOTAL	\$ -	\$ -	\$ -	998,673	0%

Engineering FTE Schedule

	Actual 2023-24	Budget 2024-25	Estimated 2024-25	Budget 2025-26
Director of Engineering	-	-	-	1.0
Engineer in Training	-	-	-	1.0
CIP Manager	-	-	-	1.0
Construction Inspector	-	-	-	3.0
Construction Supervisor	-	-	-	1.0
CIP Analyst	-	-	-	1.0
TOTAL	-	-	-	8.0

Water

Water Expenditure Summary

	Actual 2023-24	Budget 2024-25	Estimated 2024-25	Budget 2025-26	% Change
Payroll	\$ 701,208	\$ 769,721	\$ 769,721	\$ 742,325	-4%
Supplies	202,781	135,000	135,000	135,000	0%
Maintenance	1,010,874	1,048,000	1,048,000	1,048,000	0%
Services Water	5,079,273	4,100,000	4,100,000	4,300,000	5%
Services Other	708,197	441,565	441,565	674,565	53%
Debt Service	2,394,471	1,398,883	1,398,883	1,118,653	-20%
Capital Outlay	221,204	93,000	93,000	-	-100%
Transfer Out	-	-	-	-	0%
TOTAL	\$ 10,318,008	\$ 7,986,169	\$ 7,986,169	\$ 8,018,543	0%

Water FTE Schedule

	Actual 2023-24	Budget 2024-25	Estimated 2024-25	Budget 2025-26
Utility Operations Supervisor	1.0	1.0	1.0	1.0
Utility Maintenance Field Supervisor	1.0	1.0	1.0	1.0
Maintenance Worker	5.0	5.0	3.0	3.0
Water Operator	2.0	2.0	3.0	3.0
Utility Crew Leader	1.0	1.0	1.0	1.0
TOTAL	10.0	10.0	9.0	9.0

Wastewater

Wastewater Expenditure Summary

	Actual		Budget		Estimated		Budget		%
	2023-24		2024-25		2024-25		2025-26		Change
Payroll	\$ 444,332	\$	499,735	\$	499,735	\$	622,279		25%
Supplies	46,951		77,130		77,130		77,130		0%
Maintenance	185,460		234,000		234,000		234,000		0%
Services Wastewater	4,693,413		5,800,000		5,800,000		5,266,000		-9%
Services Other	286,425		200,430		200,430		251,430		25%
Debt Service	4,716,368		5,246,157		5,246,157		7,660,297		46%
Capital Outlay	481,040		88,000		88,000		-		-100%
Transfers Out	-		-		-		-		0%
TOTAL	\$ 10,853,989	\$	12,145,452	\$	12,145,452	\$	14,111,136		16%

Wastewater FTE Schedule

	Actual		Budget		Estimated		Budget
	2023-24		2024-25		2024-25		2025-26
Senior Wastewater Plant Operator	1.0		1.0		1.0		1.0
Wastewater Plant Operator	1.0		1.0		1.0		1.0
Utility Maintenance Crew Leader	-		-		1.0		1.0
Maintenance Worker	5.0		5.0		5.0		5.0
TOTAL	7.0		7.0		8.0		8.0

Solid Waste

Solid Waste service is currently provided by contract with the City. The Solid Waste Department does not have any personnel costs as it is a contracted service.

Solid Waste Expenditure Summary

	Actual	Budget	Estimated	Budget	%
	2023-24	2024-25	2024-25	2025-26	Change
Services Solid Waste	\$ 3,555,814	\$ 3,600,000	\$ 3,600,000	\$ 3,738,000	3.8%
Services	18,433	-	-	-	-
TOTAL	\$ 3,555,814	\$ 3,600,000	\$ 3,600,000	\$ 3,738,000	3.8%

Utility Billing

Utility Billing Expenditure Summary

	Actual 2023-24	Budget 2024-25	Estimated 2024-25	Budget 2025-26	% Change
Payroll	\$ 258,794	\$ 301,661	\$ 301,661	\$ 293,169	-3%
Supplies	3,288	2,850	2,850	2,800	-2%
Maintenance	-	-	-	-	0%
Services	1,160,478	863,400	863,400	1,357,570	57%
Capital Outlay	-	-	-	-	0%
TOTAL	\$ 1,422,560	\$ 1,167,911	\$ 1,167,911	\$ 1,653,539	42%

Utility Billing FTE Schedule

	Actual 2023-24	Budget 2024-25	Estimated 2024-25	Budget 2025-26
Utility Billing Supervisor	1.0	1.0	1.0	1.0
Senior Utility Billing Clerk	1.0	1.0	1.0	1.0
Utility Billing Clerk	2.0	2.0	2.0	2.0
TOTAL	4.0	4.0	4.0	4.0

Stormwater

Stormwater Expenditure Summary

	Actual 2023-24	Budget 2024-25	Estimated 2024-25	Budget 2025-26	% Change
Payroll	\$ 119,275	\$ 125,252	\$ 125,252	\$ 134,569	7.4%
Supplies	5,217	10,500	10,500	10,500	0.0%
Maintenance	9,977	-	-	-	0.0%
Services	4,219	32,500	32,500	41,000	26.2%
Capital Outlay	-	-	-	-	0.0%
TOTAL	\$ 138,688	\$ 168,252	\$ 168,252	\$ 186,069	10.6%

Stormwater FTE Schedule

	Actual 2023-24	Budget 2024-25	Estimated 2024-25	Budget 2025-26
Maintenance Worker	2.0	2.0	2.0	2.0
TOTAL	2.0	2.0	2.0	2.0

Community Development Corporation

Community Development Corporation Expenditure Summary

	Actual 2023-24	Budget 2024-25	Estimated 2024-25	Budget 2025-26	% Change
Payroll	\$ 364,203	\$ 465,735	\$ 465,735	\$ 551,767	18%
Supplies	7,511	16,100	16,100	22,400	39%
Maintenance	-	-	-	-	0%
Services	1,057,079	1,798,565	1,798,565	1,716,140	-5%
Debt Service	825,857	638,741	638,741	638,741	0%
Capital Outlay	-	-	-	-	0%
Capital Improvement	244,061	525,000	525,000	525,000	0%
TOTAL	\$ 2,498,711	\$ 3,444,141	\$ 3,444,141	\$ 3,454,048	0%

Community Development Corporation FTE Schedule

	Actual 2023-24	Budget 2024-25	Estimated 2024-25	Budget 2025-26
Director of Economic Development	1.0	1.0	1.0	1.0
Assistant Director of Economic Develop.	1.0	1.0	1.0	1.0
Economic Development Manager	-	-	1.0	1.0
Economic Development Analyst	1.0	1.0	-	-
Economic Development Coordinator	-	-	-	1.0
TOTAL	3.0	3.0	3.0	4.0

Economic Development Corporation

Economic Development Corporation Expenditure Summary

	Actual 2023-24	Budget 2024-25	Estimated 2024-25	Budget 2025-26	% Change
Payroll	\$ -	\$ -	\$ -	\$ -	0.0%
Supplies	-	-	-	-	0.0%
Maintenance	1,800	50,000	50,000	50,000	0.0%
Services	59,568	474,800	474,800	474,800	0.0%
Capital Outlay	-	-	-	-	0.0%
TOTAL	\$ 61,368	\$ 524,800	\$ 524,800	\$ 524,800	0.0%

Recreation

Recreation Expenditure Summary

	Actual 2023-24	Budget 2024-25	Estimated 2024-25	Budget 2025-26	% Change
Payroll	\$ 137,635	\$ 145,667	\$ 145,667	\$ 148,993	2%
Supplies	11,023	22,100	22,100	8,500	-62%
Maintenance	-	-	-	-	0%
Services	369,090	440,800	440,800	459,500	4%
Capital Outlay	-	-	-	-	0%
TOTAL	\$ 517,748	\$ 608,567	\$ 608,567	\$ 616,993	1%

Recreation FTE Schedule

	Actual 2023-24	Budget 2024-25	Estimated 2024-25	Budget 2025-26
Parks Planning Manager	1.0	1.0	1.0	1.0
TOTAL	1.0	1.0	1.0	1.0

Park Development

Park Development is funded by park development fees as stipulated in either developer agreements or the subdivision ordinance. These funds are used to fund the City's Parks Master Plan through development, improvement, and maintenance of the City's parks.

Park Development Expenditure Summary

	Actual 2023-24	Budget 2024-25	Estimated 2024-25	Budget 2025-26	% Change
Payroll	\$ -	\$ -	\$ -	\$ -	0.0%
Supplies	9,782	-	-	-	0.0%
Maintenance	-	-	-	-	0.0%
Services	20,094	18,000	18,000	54,000	0.0%
Capital Outlay	67,138	243,000	243,000	124,000	-49.0%
TOTAL	\$ 97,014	\$ 261,000	\$ 261,000	\$ 178,000	-31.8%

THE CITY OF
Anna



FIVE YEAR FORECASTS

THE CITY OF
Anna

CITY OF ANNA
LONG-TERM FINANCIAL PLANS

Long-term financial planning combines financial forecasting with strategizing. It is a highly collaborative process that considers future scenarios and helps governments navigate challenges. Long-term financial planning works best as part of an overall strategic plan. Financial forecasting is the process of projecting revenues and expenditures over a long-term period, using assumptions about economic conditions, future spending scenarios, and other salient variables. Financial planning uses forecasts to provide insight into future financial capacity so that strategies can be developed to achieve long-term sustainability in light of the City's service objectives and financial challenges.

Plans have been developed for both of Anna's major operating funds, the General Fund and the Utility Fund. Each plan presents the fund over seven fiscal years: one previous year actuals, an estimation of the current FY2025 budget, the proposed "base year" budget for FY2026, and four projected years. Many governments, including the City of Anna, have a comprehensive long-term financial planning process because it stimulates discussion and engenders a long-range perspective for decision makers. It can be used as a tool to prevent financial challenges; it stimulates long-term and strategic thinking; it can give consensus on long-term financial direction; and it is useful for communications with internal and external stakeholders.

Finally, the plans help the City in absorbing the impact of economic booms and busts. By establishing funding ceilings, revenue generated by an economic "boom" is added to fund balance so that funds are available to support city services when the inevitable economic "bust" arrives. The FY2026 budget shows a healthy fund balance in both operating funds.

To ensure fiscal stability of City operations, Anna relies on a balanced budget to ensure responsible spending of public funds. A balanced budget occurs when the total sum of revenues collected in a fiscal year is equal to its expenditures. This principle ensures adequate resources and funding to cover ongoing city operational expenditures.

CITY OF ANNA
GENERAL FUND FIVE-YEAR FORECAST

The plan reflects the following assumptions based on historic trends and knowledge of economic conditions present when the budget was developed.

◆ Property tax revenue is dependent on two variables: appraised value and the tax rate. Property values for tax year 2025 (used for the FY2026 levy) increased 13 percent; the last five years have seen on average a 20 percent growth in appraised value each year. Anna's focus on expanding economic development efforts has improved economic conditions throughout the community and has helped spur the majority of new construction and development. The proposed tax rate for FY2026 is 52.5073 cents per \$100 assessed values. The tax rate and appraised values will generate an additional \$1.5 million in revenue for the General Fund in FY2025. The General Fund long-term plan assumes property tax revenues will grow 12 percent yearly from 2027 to 2030. Much of this expected growth can be attributed to new construction each year.

◆ Sales taxes increased 23 percent from FY2024 actual to the FY2025 projected. Sales tax increases can be attributed mostly to population growth. The FY2026 budget assumes sales tax will increase 2 percent. Future years also assume 2 percent .

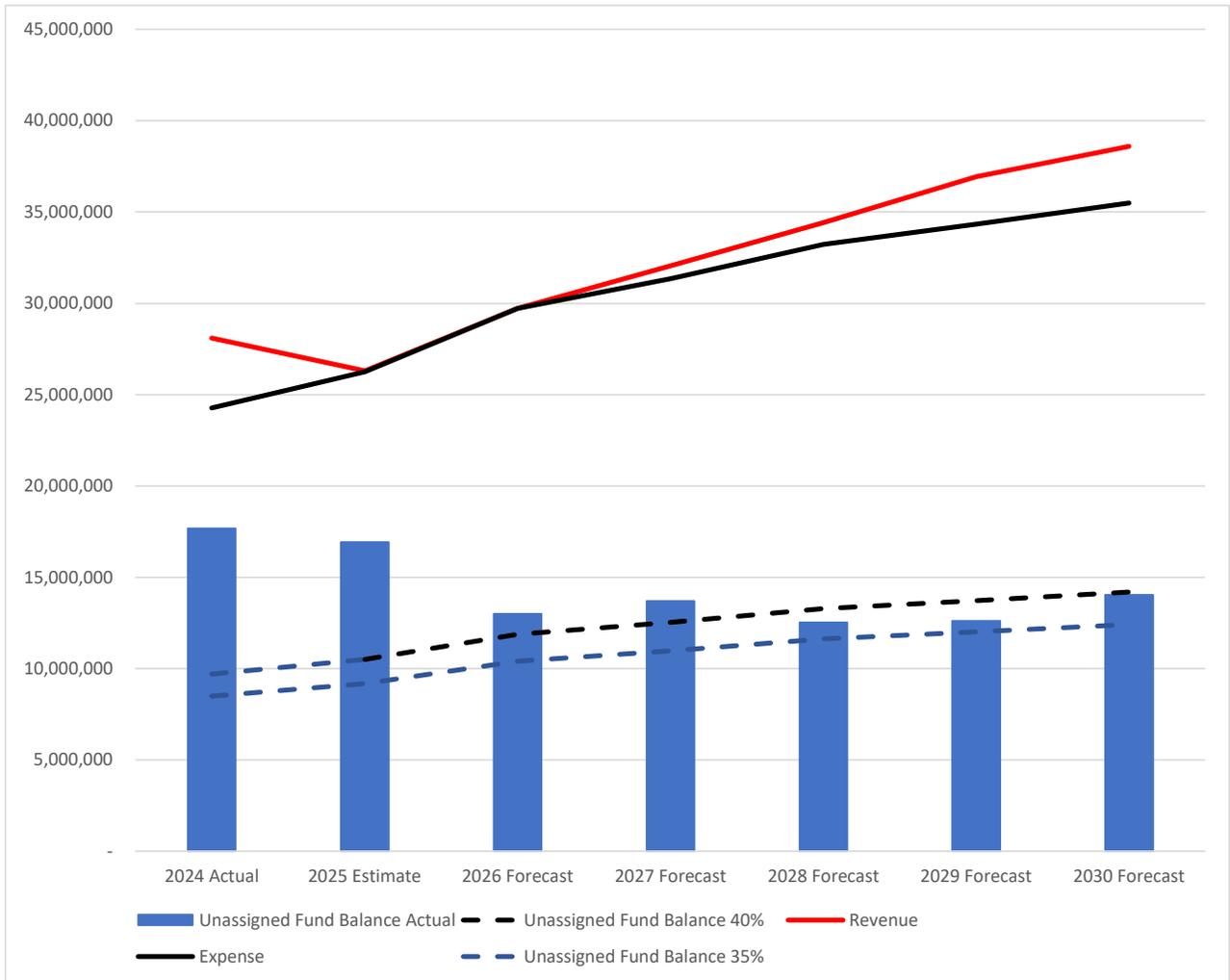
◆ All other revenues during the planning horizon are expected to grow at approximately 2 percent due to population growth.

◆ More than three-fourths of the General Fund's expenditures are associated with employee compensation. The FY2026 budget for payroll is \$2.0 million more than the FY2025 budget due to the funding of cost-of-living pay increases and 10 additional full-time equivalents (FTEs). Additional staffing is planned in FY2027 and FY2028 according to the City Council-approved police staffing plan. The long-term plan assumes that City Council will continue to award 3.5 percent salary increases in years 2027 through 2030.

◆ All non-personnel operating expenditures for 2027 through 2030 are adjusted for a 1 percent inflationary increase. If possible, when Anna experiences revenues that do not support programs, departments will accommodate for this inflationary increase in supplies or contractual services through operational efficiencies or reductions to scope of services delivered to the public.

The FY2025 General Fund budget has a projected ending fund balance of 64 percent; additionally, the long-term plan assumes that fund balances will remain above 30 percent 2026 through 2030. Financial planning uses forecasts to provide insight into future financial capacity to meet service objectives and financial challenges. The long-term planning nature of the model will allow for steps to be taken to maintain fund balance goals.

**CITY OF ANNA
GENERAL FUND FIVE-YEAR FORECAST**



**CITY OF ANNA
GENERAL FUND FIVE-YEAR FORECAST**

	Actual 2023-24	Estimated 2024-25	Budget 2025-26
BEGINNING BALANCE	\$ 13,853,231	\$ 17,681,023	\$ 16,924,349
REVENUES:			
Property Taxes	\$ 11,396,738	\$ 13,093,602	\$ 14,606,393
Sales Tax	5,382,238	5,220,000	6,030,000
Franchise and local taxes	1,315,462	1,030,000	1,250,000
Charges for Services	1,513,827	1,000,000	1,170,000
Permits, Licenses and Fees	6,229,044	4,757,000	5,470,000
Fines	456,859	400,000	400,000
Intergovernmental Revenue	57,070	-	-
Investment income	1,286,598	800,000	800,000
Other revenues	452,602	-	-
OPERATIONAL REVENUE	\$ 28,090,438	\$ 26,300,602	\$ 29,726,393
Transfers from other funds	-	-	-
TOTAL REVENUE	\$ 28,090,438	\$ 26,300,602	\$ 29,726,393
EXPENDITURES:			
Payroll	\$ 16,414,584	\$ 19,515,239	\$ 21,608,811
Supplies	1,311,856	1,247,897	1,471,003
Maintenance	1,315,681	1,011,050	1,293,000
Services	3,595,710	4,483,090	5,346,047
Debt Service	660,180	-	-
Capital Outlay	964,646	-	-
OPERATIONAL EXPENDITURES	\$ 24,262,649	\$ 26,257,276	\$ 29,718,861
Transfers to other funds	-	800,000	3,925,000
TOTAL EXPENDITURES	\$ 24,262,649	\$ 27,057,276	\$ 33,643,861
FUND BALANCE	\$ 17,681,023	\$ 16,924,349	\$ 13,006,881
Ending balance as a % of expenditures	73%	64%	44%

**CITY OF ANNA
GENERAL FUND FIVE-YEAR FORECAST**

	Year 1 Projected 2026-27	Year 2 Projected 2027-28	Year 3 Projected 2028-29	Year 4 Projected 2029-30
\$	13,006,881	\$ 13,711,055	\$ 12,541,268	\$ 12,614,757
\$	16,806,629	\$ 19,031,074	\$ 21,412,553	\$ 22,944,432
	6,150,600	6,273,612	6,399,084	6,527,066
	1,250,000	1,250,000	1,250,000	1,250,000
	1,170,000	1,170,000	1,170,000	1,170,000
	5,470,000	5,470,000	5,470,000	5,470,000
	408,000	416,160	424,483	432,973
	-	-	-	-
	800,000	800,000	800,000	800,000
	-	-	-	-
\$	32,055,229	\$ 34,410,846	\$ 36,926,120	\$ 38,594,471
	-	-	-	-
\$	32,055,229	\$ 32,055,229	\$ 34,410,846	\$ 36,926,120
\$	23,032,684	\$ 24,528,241	\$ 25,351,886	\$ 26,206,433
	1,515,133	1,560,587	1,607,405	1,655,627
	1,305,930	1,318,989	1,332,179	1,345,501
	5,497,307	5,817,199	6,045,887	6,283,723
	-	-	-	-
	-	-	-	-
\$	31,351,054	\$ 33,225,016	\$ 34,337,357	\$ 35,491,283
	-	-	-	-
\$	31,351,054	\$ 33,225,016	\$ 34,337,357	\$ 35,491,283
\$	13,711,055	\$ 12,541,268	\$ 12,614,757	\$ 14,049,594
	44%	38%	37%	40%

CITY OF ANNA
UTILITY FUND FIVE-YEAR FORECAST

Anna's Utility Fund is an enterprise fund where operations are accounted for and financed in a manner similar to private business enterprises. The goal is that Anna's water and wastewater utilities are operated so that the costs of providing the services to the public are financed through user charges.

Operating revenues are determined by the water and sewer rates as well as the volume of water sold and sewer treated. These revenues are highly influenced by weather patterns. Hot, dry summers result in high water sales which to a certain extent also generate higher sewer revenues. Seasons of heavy precipitation, on the other hand, result in reduced water sales and the corresponding sewer revenues.

In FY2020, as part of a review of the fiscal condition of the Utility Fund, areas for improvement needed to be addressed to maintain long-term sustainability. The City hired a utility rate consultant to review the rate structure and to assist in creating a new rate model.

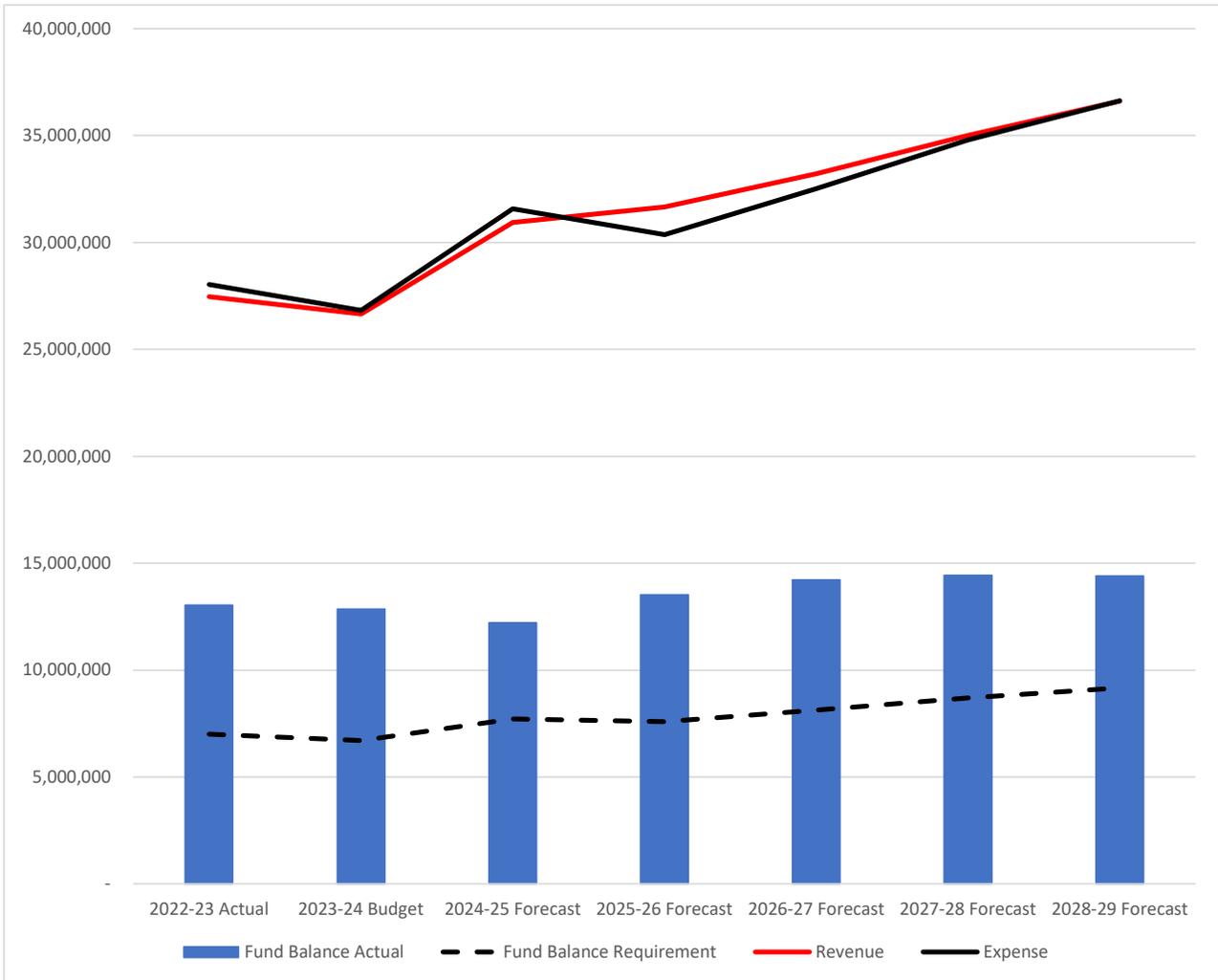
◆ No rate increase is planned for FY2026. A re-evaluation of the current utility rate model is planned in FY2026 to account for the costs and revenues of the new Hurricane Creek Wastewater Treatment Plant as well as other pressing infrastructure needs in our fast growing community.

◆ Payments to other entities for the purchase of water and the treatment of sewage are expected to increase by an average of 10 percent per year. These assumptions are based primarily on expected growth rates from wholesale suppliers and growth in the population of Anna. The City of Anna is taking steps to add infrastructure that will help to mitigate these increases and dependence on outside providers in the future.

◆ The FY2026 budget for payroll includes funding of a 3.5 percent merit increase. The long-term plan assumes that Council will continue to award 3 percent merit increases in years 2027 through 2030.

◆ All non-personnel operating expenditures for 2027 through 2030 are adjusted for a 2.6 percent inflationary increase.

**CITY OF ANNA
UTILITY FUND FIVE-YEAR FORECAST**



**CITY OF ANNA
UTILITY FUND FIVE-YEAR FORECAST**

	Actual 2023-24	Estimated 2024-25	Budget 2025-26
BEGINNING BALANCE	\$ 14,199,379	\$ 13,031,232	\$ 12,852,615
REVENUES:			
Property Taxes	\$ -	\$ -	-
Sales Tax	-	-	-
Franchise Fees and Local Taxes	-	-	-
Charges for Services			
<i>Water Sales</i>	12,329,408	11,125,000	14,000,000
<i>Sewer Charges</i>	8,915,711	8,525,000	10,700,000
<i>Sanitation Charges</i>	3,559,153	3,730,000	3,744,000
<i>Other Charges for Service</i>	889,447	680,000	890,000
Fines	-	-	-
Permits, Licenses and Fees	906,397	2,083,000	900,000
Intergovernmental Revenue	-	-	-
Investment Income	767,309	502,000	702,000
Other Revenues	101,672	1,000	-
TOTAL OPERATIONAL REVENUES	\$ 27,469,097	\$ 26,646,000	\$ 30,936,000
EXPENDITURES:			
Payroll	\$ 2,679,918	\$ 2,958,403	\$ 3,027,041
Supplies	271,769	258,568	259,805
Maintenance	1,207,770	1,298,050	1,298,050
Services			
<i>Water Purchases</i>	5,079,273	4,100,000	5,520,000
<i>Sewer Treatment</i>	4,693,413	5,800,000	5,266,000
<i>Solid Waste</i>	3,555,814	3,600,000	3,738,000
<i>Other</i>	2,734,232	1,983,556	2,979,465
Debt Service	7,110,839	6,645,040	8,778,950
Capital Outlay	702,244	181,000	-
Transfers to other funds	-	-	710,000
TOTAL OPERATIONAL EXPENDITURES	\$ 28,035,272	\$ 26,824,617	\$ 31,577,311
ENDING FUND BALANCE	\$ 13,031,232	\$ 12,852,615	\$ 12,211,304
Ending balance as a % of expenditures	46%	48%	40%

**CITY OF ANNA
UTILITY FUND FIVE-YEAR FORECAST**

	Year 1 Projected 2026-27	Year 2 Projected 2027-28	Year 3 Projected 2028-29	Year 4 Projected 2029-30
\$	12,211,304	\$ 13,515,021	\$ 14,216,384	\$ 14,429,315
\$	-	\$ -	\$ -	-
	-	-	-	-
	-	-	-	-
	14,400,000	15,000,000	15,700,000	16,300,000
	10,700,000	11,300,000	12,000,000	12,600,000
	4,043,520	4,367,002	4,716,362	5,093,671
	904,500	919,290	934,376	949,763
	-	-	-	-
	915,500	931,310	947,436	963,885
	-	-	-	-
	702,000	702,000	702,000	702,000
	-	-	-	-
\$	31,665,520	\$ 33,219,602	\$ 35,000,174	\$ 36,609,319
\$	3,185,311	\$ 3,351,988	\$ 3,527,525	\$ 3,712,404
	267,293	275,003	282,944	291,121
	1,330,891	1,364,562	1,399,086	1,434,482
	4,810,000	5,320,000	5,870,000	6,400,000
	5,820,000	7,000,000	7,900,000	8,500,000
	4,037,040	4,360,003	4,708,803	5,085,508
	3,057,247	3,136,498	3,221,801	3,311,706
	7,854,021	7,710,184	7,877,083	7,893,783
	-	-	-	-
	-	-	-	-
\$	30,361,803	\$ 32,518,239	\$ 34,787,242	\$ 36,629,005
\$	13,515,021	\$ 14,216,384	\$ 14,429,315	\$ 14,409,629
	45%	44%	41%	39%

THE CITY OF
Anna



DEBT SERVICE

THE CITY OF
Anna

CITY OF ANNA
GENERAL DEBT SERVICE

The City of Anna is situated in a high growth area in Collin County, Texas along Highway 75. Staff has worked diligently with our financial advisors to develop and implement a debt management plan that will take advantage of call dates, rate resets, and market conditions in order to maximize the City's economic position as it relates to current and future debt issues.

Obligations

The City of Anna currently holds \$261.8 million in outstanding tax supported debt. Of the outstanding tax supported debt, approximately \$136.4 million outstanding was issued for water and sewer infrastructure projects and is payable from water and sewer revenues; however, to obtain more favorable financing terms, the debt has a tax pledge. The balance of tax supported debt, approximately \$125.4 million, was issued for general fund purposes.

Series	Par Amount	Outstanding	Purpose	Final Maturity
Comb. Tax & Revenue Cert. of Obligation 2025	\$ 82,275,000	\$ 82,275,000	Additional Facilities	2/15/2050
Comb. Tax & Revenue Cert. of Obligation 2024	\$ 22,410,000	\$ 22,410,000	Additional Facilities	2/15/2049
General Obligation Bonds 2023	\$ 14,930,000	\$ 14,930,000	Additional Facilities	2/15/2048
General Obligation Bonds 2022	\$ 32,465,000	\$ 31,480,000	Additional Facilities	2/15/2042
Comb. Tax & Revenue Cert. of Obligation 2022	\$ 64,845,000	\$ 62,570,000	Water & Sewer	2/15/2047
General Obligation Refunding & Improvement Bonds 2021	\$ 11,330,000	\$ 10,535,000	Additional Facilities	2/15/2046
Comb. Tax & Revenue Cert. of Obligation 2018	\$ 30,910,000	\$ 29,520,000	Municipal Complex	2/15/2048
Comb. Tax & Revenue Cert. of Obligation 2017	\$ 7,630,000	\$ 4,250,000	Refunding	2/15/2033
Comb. Tax & Revenue Cert. of Obligation 2014	\$ 4,180,000	\$ 3,315,000	Water & Sewer	2/15/2034
Comb, Tax & Revenue Cert. of Obligation 2014A	\$ 2,598,000	\$ 332,000	Water & Sewer	2/15/2026
General Obligation 2014B	\$ 1,462,000	\$ 214,000	Refunding	2/15/2026

Debt Management Plan

The current debt plan is based upon very conservative assumptions in the growth of the property tax base and interest rates. Additionally, any planned refundings will be scheduled to coincide with interest rate resets. In this way, the plan will minimize the present value cost to the City.

The City may undertake new debt in the future; however, new debt is expected to fall within the guidelines of the City's debt management plan and would not have unplanned or negative budgetary impact on the City's finances and tax rates.

The City does not currently have any debt limit in terms of a dollar amount. Municipal debt limits in Texas are established by state code. All taxable property within the City is subject to the assessment, levy and collection of a direct annual ad valorem tax sufficient to provide for the payment of principal and interest. Article XI, Section 5, of the Texas Constitution limits the maximum ad valorem tax rate to \$2.50 per \$100 taxable assessed valuation for all City purposes. Administratively, the Attorney General of the State of Texas will permit allocation of \$1.50 of the \$2.50 maximum tax rate for all general obligation debt service, as calculated at the time of issuance.

Refundings could support capacity for additional future general fund bond issues for needs that arise as the City continues to grow and develop. All refundings will be carefully analyzed by staff, our financial advisors, and the City Council.

The City is currently rated Aa2 by Moody's. It is assumed the City will be able to maintain it's A category rating to achieve the goals set forth in the debt management plan.

Quality of Rating	Standard & Poor's (S&P)	Moody's
Best Quality	AAA	Aaa
High Quality	AA+	Aa1
	AA	Aa2
	AA-	Aa3
Upper Medium	A+	A1
	A	A2
	A-	A3
Medium Grade	BBB+	Baa1
	BBB	Baa2
	BBB-	Baa3

**CITY OF ANNA
GENERAL DEBT SERVICE**

Outstanding Debt Schedule - Tax Pledged Debt

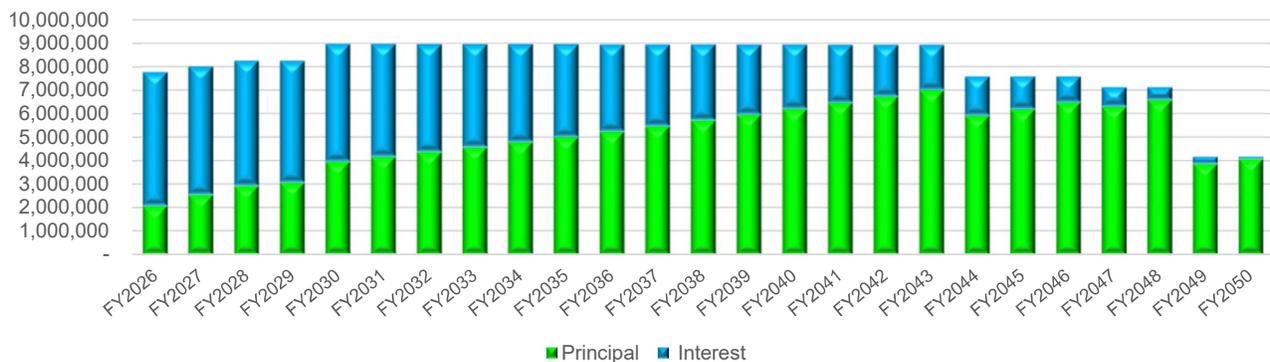
Period Ending	Principal	Interest	Total Debt Service	% Change
9/30/2026	4,241,000	11,980,464	16,221,464	43.07%
9/30/2027	5,540,000	11,590,356	17,130,356	5.60%
9/30/2028	6,040,000	11,335,131	17,375,131	1.43%
9/30/2029	6,510,000	11,043,869	17,553,869	1.03%
9/30/2030	7,555,000	10,700,270	18,255,270	4.00%
9/30/2031	7,930,000	10,319,199	18,249,199	-0.03%
9/30/2032	8,325,000	9,925,055	18,250,055	0.00%
9/30/2033	8,730,000	9,521,214	18,251,214	0.01%
9/30/2034	9,145,000	9,100,725	18,245,725	-0.03%
9/30/2035	9,590,000	8,657,719	18,247,719	0.01%
9/30/2036	10,060,000	8,191,519	18,251,519	0.02%
9/30/2037	10,525,000	7,717,419	18,242,419	-0.05%
9/30/2038	11,000,000	7,247,569	18,247,569	0.03%
9/30/2039	11,480,000	6,766,494	18,246,494	-0.01%
9/30/2040	11,985,000	6,262,419	18,247,419	0.01%
9/30/2041	12,510,000	5,736,850	18,246,850	0.00%
9/30/2042	13,050,000	5,192,425	18,242,425	-0.02%
9/30/2043	13,615,000	4,630,788	18,245,788	0.02%
9/30/2044	12,700,000	4,066,188	16,766,188	-8.11%
9/30/2045	13,270,000	3,494,675	16,764,675	-0.01%
9/30/2046	13,875,000	2,896,831	16,771,831	0.04%
9/30/2047	14,035,000	2,276,669	16,311,669	-2.74%
9/30/2048	14,700,000	1,612,841	16,312,841	0.01%
9/30/2049	12,395,000	957,363	13,352,363	-18.15%
9/30/2050	13,025,000	325,625	13,350,625	-0.01%
TOTAL	261,831,000	171,549,673	433,380,673	

**CITY OF ANNA
GENERAL DEBT SERVICE**

Outstanding Debt Schedule - General Obligation Debt

The chart below illustrates the outstanding general obligation debt through FY2050. The amounts included here represent just the portion of all tax-secured debt that was issued for general fund purposes.

Period Ending	Principal	Interest	Total Debt Service	% Change
9/30/2026	2,064,000	5,693,647	7,757,647	37.14%
9/30/2027	2,545,000	5,454,391	7,999,391	3.12%
9/30/2028	2,915,000	5,331,884	8,246,884	3.09%
9/30/2029	3,055,000	5,190,121	8,245,121	-0.02%
9/30/2030	3,950,000	5,013,787	8,963,787	8.72%
9/30/2031	4,155,000	4,807,956	8,962,956	-0.01%
9/30/2032	4,360,000	4,597,727	8,957,727	-0.06%
9/30/2033	4,570,000	4,384,924	8,954,924	-0.03%
9/30/2034	4,780,000	4,167,499	8,947,499	-0.08%
9/30/2035	5,000,000	3,945,550	8,945,550	-0.02%
9/30/2036	5,225,000	3,715,029	8,940,029	-0.06%
9/30/2037	5,465,000	3,473,584	8,938,584	-0.02%
9/30/2038	5,705,000	3,231,942	8,936,942	-0.02%
9/30/2039	5,945,000	2,989,153	8,934,153	-0.03%
9/30/2040	6,195,000	2,736,576	8,931,576	-0.03%
9/30/2041	6,455,000	2,475,349	8,930,349	-0.01%
9/30/2042	6,720,000	2,205,672	8,925,672	-0.05%
9/30/2043	6,995,000	1,930,670	8,925,670	0.00%
9/30/2044	5,915,000	1,662,680	7,577,680	-15.10%
9/30/2045	6,175,000	1,398,186	7,573,186	-0.06%
9/30/2046	6,460,000	1,121,416	7,581,416	0.11%
9/30/2047	6,285,000	836,901	7,121,901	-6.06%
9/30/2048	6,580,000	544,282	7,124,282	-5.93%
9/30/2049	3,860,000	298,364	4,158,364	-45.15%
9/30/2050	4,055,000	101,075	4,156,075	-41.64%
TOTAL	125,429,000	77,308,363	202,737,363	



Obligations

During the high growth the City has experienced over the last ten years, the City began issuing debt for significant water and sewer infrastructure projects. Unlike the General Fund, there is no special fund to account for Utility Fund debt because the Utility Fund is an enterprise fund. An enterprise fund is focused upon the total cost of providing services. With that focus in mind, the Utility Fund includes all costs to provide utility services to customers, including the cost of long-term debt service.

All debt accounted for in the Utility Fund is supported by the revenues generated from the Utility Fund's operations. While some debt instruments have a tax pledge, utility revenues are generally sufficient to support all Utility Fund debt. In FY2026, debt service accounts for 28 percent of the Utility Fund budget. In the department summaries, debt is split between the water and sewer departments, depending on what projects the debt was planned to fund.

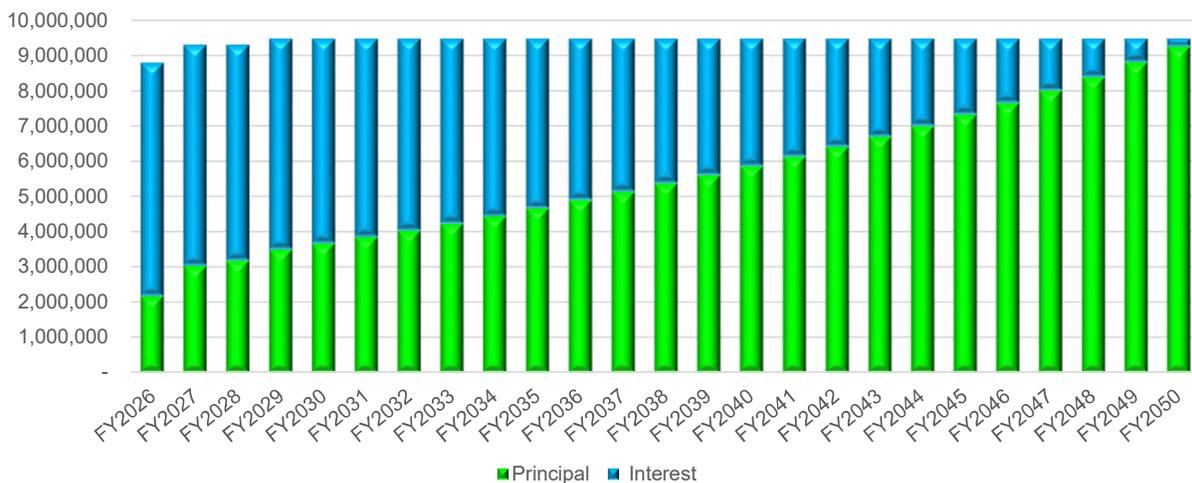
Series	Par Amount	Outstanding	Purpose	Term
Comb. Tax & Revenue Cert. of Obligation 2025	\$ 54,760,000	\$ 54,760,000	Wastewater Treatment Facility	2/15/2053
Comb. Tax & Revenue Cert. of Obligation 2024	\$ 11,676,000	\$ 11,676,000	Wastewater Interceptor Line	2/15/2049
Comb. Tax & Revenue Cert. of Obligation 2022	\$ 64,845,000	\$ 62,570,000	Wastewater Treatment Facility	2/15/2047
General Obligation Refunding & Improvement Bonds 2021	\$ 2,870,000	\$ 2,800,000	Refunding	2/15/2046
Comb. Tax & Revenue Cert. of Obligation 2017	\$ 7,630,000	\$ 4,010,000	Refunding	2/15/2033
Comb. Tax & Revenue Cert. of Obligation 2014A	\$ 2,598,000	\$ 332,000	Water & Sewer	2/15/2026
Comb. Tax & Revenue Cert. of Obligation 2014	\$ 4,180,000	\$ 3,315,000	Water & Sewer	2/15/2034

Debt Management Plan

Currently the Utility Fund holds just approximately \$139.5 million in outstanding debt. The City and its financial advisors continually plan to take advantage of call dates and pursue refundings of the City's outstanding Utility Fund debt when prudent. The current plan makes very conservative assumptions regarding interest rates and is reviewed and analyzed in conjunction with a utility rate study to evaluate the current water and sewer rates. The City's budgeted rates and charges are sufficient to cover both the contract revenue obligations as well as the general obligations debt issued for water and sewer system improvements.

Outstanding Debt Schedule - Utility Fund

Period Ending	Principal	Interest	Total Debt Service	% Change
9/30/2026	2,177,000	6,628,500	8,805,500	54.99%
9/30/2027	3,040,000	6,270,273	9,310,273	5.73%
9/30/2028	3,180,000	6,135,164	9,315,164	0.05%
9/30/2029	3,500,000	5,983,299	9,483,299	1.80%
9/30/2030	3,670,000	5,813,423	9,483,423	0.00%
9/30/2031	3,850,000	5,634,828	9,484,828	0.01%
9/30/2032	4,035,000	5,447,440	9,482,440	-0.03%
9/30/2033	4,230,000	5,253,061	9,483,061	0.01%
9/30/2034	4,440,000	5,046,585	9,486,585	0.04%
9/30/2035	4,665,000	4,822,048	9,487,048	0.00%
9/30/2036	4,900,000	4,583,152	9,483,152	-0.04%
9/30/2037	5,140,000	4,347,168	9,487,168	0.04%
9/30/2038	5,370,000	4,115,389	9,485,389	-0.02%
9/30/2039	5,610,000	3,873,664	9,483,664	-0.02%
9/30/2040	5,865,000	3,618,742	9,483,742	0.00%
9/30/2041	6,135,000	3,350,852	9,485,852	0.02%
9/30/2042	6,410,000	3,072,430	9,482,430	-0.04%
9/30/2043	6,705,000	2,782,012	9,487,012	0.05%
9/30/2044	7,005,000	2,478,320	9,483,320	-0.04%
9/30/2045	7,325,000	2,160,805	9,485,805	0.03%
9/30/2046	7,655,000	1,828,776	9,483,776	-0.02%
9/30/2047	8,005,000	1,481,586	9,486,586	0.03%
9/30/2048	8,385,000	1,098,636	9,483,636	-0.03%
9/30/2049	8,810,000	677,280	9,487,280	0.04%
9/30/2050	9,255,000	230,690	9,485,690	-0.02%
TOTAL	139,362,000	96,734,121	236,096,121	



Obligations

These bonds are special limited obligations of the Anna Community Development Corporation (CDC) payable from and secured by receipts from the 3/4 cent sales tax allocated to the CDC. The sales tax was authorized by Section 4B at an election held in the City and became effective October of 1999.

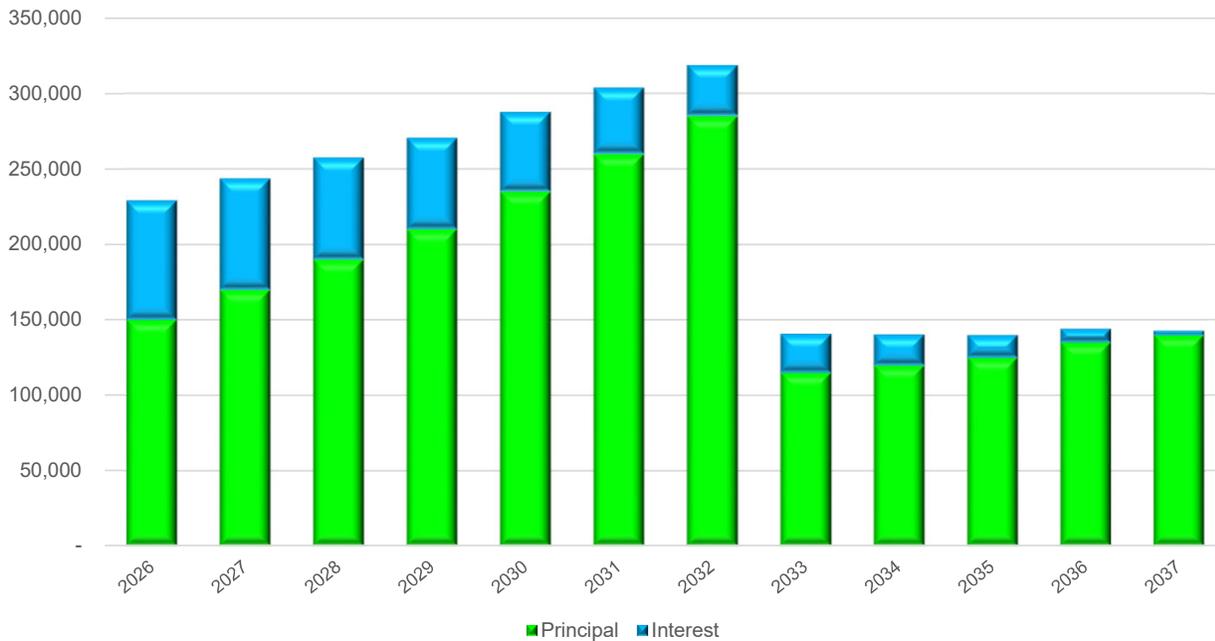
Series 2012B was for public park and open space improvements including recreational facilities, parking facilities and related infrastructure in order to promote and encourage employment and public welfare and to promote and develop new and expanded business enterprises.

Series 2016 was used to acquire land in the southern portion of the City, north of the Collin County Outer Loop, to be made suitable for industrial or commercial development, in order to sell or lease such land to new or expanding businesses and promote new or expanded business development within the City.

**CITY OF ANNA
COMMUNITY DEVELOPMENT CORPORATION DEBT SERVICE**

Outstanding Debt Schedule - Community Development Corporation

Period Ending	Principal	Interest	Total Debt Service	% Change
9/30/2026	150,000	79,257	229,257	4.69%
9/30/2027	170,000	73,845	243,845	6.36%
9/30/2028	190,000	67,663	257,663	5.67%
9/30/2029	210,000	60,713	270,713	5.06%
9/30/2030	235,000	52,812	287,812	6.32%
9/30/2031	260,000	43,843	303,843	5.57%
9/30/2032	285,000	33,842	318,842	4.94%
9/30/2033	115,000	25,988	140,988	-55.78%
9/30/2034	120,000	20,700	140,700	-0.20%
9/30/2035	125,000	15,188	140,188	-0.36%
9/30/2036	135,000	9,338	144,338	2.96%
9/30/2037	140,000	3,150	143,150	-0.82%
TOTAL	2,135,000	486,336	2,621,336	





**CAPITAL
IMPROVEMENT
PROGRAM**

THE CITY OF
Anna

CITY OF ANNA
CAPITAL IMPROVEMENTS PROGRAM

A Capital Improvements Program (CIP) is a comprehensive multi-year road map for the planning, development, and construction of important community assets.

The CIP should include:

- ◆ Facilities;
- ◆ Parks;
- ◆ Roadways;
- ◆ Utilities;
- ◆ Large equipment.

The CIP does not typically include:

- ◆ Work performed by City departments through standard operations;
- ◆ Small projects with costs far below \$50,000;
- ◆ Recurring purchases.

A well thought out Capital Improvements Program is a road map for the growth and development of

- ◆ Identifies current and future needs of the community;
- ◆ Provides realistic project costs for budgeting;
- ◆ Contemplates potential funding sources.

As an extension of the adopted and approved Strategic Success Statements, there are several master plans. Several of these plans have statutory requirements, and some are simply needed to ensure the planned and managed growth of our community, supporting community vision. Some of these master plans influencing the development of the Capital Improvements Program are the Parks and Trails Master Plan, the Downtown Development Plan, the Master Thoroughfare Plan, and the Water and Wastewater Master Plan.

The CIP allows the City Council and stakeholders to see all the major needs of the community in the same document, helping City leaders prioritize the needs of the community and make financial plans to accomplish community goals.

The first year's program in the CIP is adopted by the City Council as a multi-year capital budget, a counterpart to the annual operating budget. Although fiscal resources are appropriated only in the first year of the CIP, the succeeding four years of the CIP are important in providing a longer-term plan for setting spending priorities, scheduling projects in a logical sequence, and coordinating and targeting capital improvement projects for all city departments.

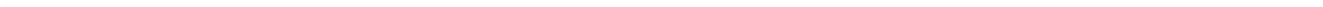
The operating budget is directly affected by the CIP budget. As a rule, any new capital improvement will impact ongoing expenses for routine operations, repairs, and maintenance, either positively or negatively. New facilities often require additional staff. Other projects actually reduce maintenance costs by improving systems or processes. Projects that involve inspection, studies, cleaning and rehabilitation generally do not have operating cost impacts. Financing of new capital through pay-as-you-go, grant funding, debt service, or other methods will also impact the operating budget, depending upon the selected method and available financing capacity.

**CITY OF ANNA
CAPITAL IMPROVEMENTS PROGRAM
ALL FUNDS SUMMARY**

	Actual 2023-24	Budget 2024-25	Budget 2025-26
BEGINNING BALANCE	\$ 140,217,211	\$ 139,622,276	\$ 134,278,900
REVENUES			
Bond Proceeds	\$ 23,850,404	\$ 84,000,000	\$ -
Interest Revenue	6,818,243	1,660,000	-
PID Assessment	2,453,100	-	-
SLFRF Grant	3,373,552	-	-
Road Improvement Fees	3,541,205	3,240,000	-
Water Improvement Fees	6,357,392	3,110,000	-
Wastewater Improvement Fees	4,244,656	1,725,000	-
Miscellaneous Revenue	3,412,405	2,025,000	-
Transfers In	-	800,000	4,635,000
TOTAL	\$ 54,050,957	\$ 96,560,000	\$ 4,635,000
FUNDS			
Capital Bond Fund	\$ 11,865,338	\$ 33,357,853	\$ 45,300,000
Infrastructure Investment Fund	3,205,495	745,510	851,368
PID Fees	4,626,721	150,000	-
Grant Fund	3,860,948	-	-
Road Impact Fees	5,917,581	1,145,000	-
Utility Bond Fund	17,748,843	50,497,363	54,000,000
Utility Infrastructure Investment Fund	833,197	206,924	225,000
Water Impact Fee Fund	5,710,964	12,889,734	1,000,000
Wastewater Impact Fee Fund	1,012,430	2,910,992	8,360,000
TOTAL	\$ 54,781,517	\$ 101,903,376	\$ 109,736,368
ENDING FUND BALANCE	\$ 139,486,651	\$ 134,278,900	\$ 29,177,532



Budget 2026-27	Budget 2027-28	Budget 2028-29
\$ 29,177,532	\$ 28,037,532	\$ 25,487,532
\$ -	\$ -	\$ -
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
150,000	150,000	150,000
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
990,000	2,400,000	-
\$ 1,140,000	\$ 2,550,000	\$ 150,000
\$ 28,037,532	\$ 25,487,532	\$ 25,337,532



**CITY OF ANNA
CAPITAL IMPROVEMENTS PROGRAM
CAPITAL PROJECTS BOND FUNDS**

	Actual 2023-24	Budget 2024-25	Budget 2025-26
BEGINNING BALANCE	\$ 46,580,204	\$ 37,211,084	\$ 16,412,231
REVENUES			
Bond Proceeds	\$ -	\$ -	-
Interest Revenue	2,496,218	1,059,000	-
TOTAL	\$ 2,496,218	\$ 1,059,000	-
PROJECTS			
<i>Facilities</i>			
Fire Station #2	2,518,085	-	-
Community Library	7,010,437	13,495,843	-
Municipal Complex Plaza	78,490	3,421,510	-
<i>Parks</i>			
Slayter Creek Skate Park	307,081	-	-
Slayter Creek Park - Sports Court	1,409,957	-	-
Slayter Creek Park - Practice Field Lighting	194,543	-	-
Slayter Creek Park - Parking	16,071	-	-
Slayter Creek Park - Restroom	210,132	-	-
Trails - Pecan Grove Trail	120,542	1,290,500	-
Oak Hollow Trail Extension	-	600,000	1,300,000
Bryant Park Improvements	-	350,000	4,500,000
Anna Crossing Park (Finley)	-	500,000	6,500,000
Slayter Creek Park - Facility Improvements	-	2,200,000	3,000,000
TOTAL PROJECTS	\$ 11,865,338	\$ 21,857,853	\$ 15,300,000
ENDING FUND BALANCE	\$ 37,211,084	\$ 16,412,231	\$ 1,112,231

Budget 2026-27	Budget 2027-28	Budget 2028-29	Project Total
\$ 1,112,231	\$ 1,112,231	\$ 1,112,231	
\$ -	\$ -	\$ -	
\$ -	\$ -	\$ -	
			6,344,483
			22,000,000
			3,500,000
			1,738,985
			1,748,793
			684,511
			631,013
			210,132
			1,414,792
			1,900,000
			4,850,000
			7,000,001
			5,200,000
\$ -	\$ -	\$ -	
\$ 1,112,231	\$ 1,112,231	\$ 1,112,231	

**CITY OF ANNA
 CAPITAL IMPROVEMENTS PROGRAM
 CERTIFICATE OF OBLIGATION FUND 524**

	Actual 2023-24		Budget 2024-25		Budget 2025-26
BEGINNING BALANCE	\$ -		\$ 11,500,000		\$ -
REVENUES					
Bond Proceeds	\$ 11,500,000		\$ -		\$ -
Interest Revenue	-		-		-
TOTAL	\$ 11,500,000		\$ -		\$ -
PROJECTS					
<i>Facilities</i>					
Land Acquisition General Facilities	\$ -		\$ 10,000,000		\$ -
<i>Equipment</i>					
Fire Apparatus	-		1,500,000		-
TOTAL PROJECTS	\$ -		\$ 11,500,000		\$ -
ENDING FUND BALANCE	\$ 11,500,000		\$ -		\$ -

	Budget 2026-27	Budget 2027-28	Budget 2028-29	Project Total
\$	-	\$ -	\$ -	-
\$	-	\$ -	\$ -	-
\$	-	\$ -	\$ -	-
\$	-	\$ -	\$ -	-
\$	-	\$ -	\$ -	10,000,000
\$	-	\$ -	\$ -	1,500,000
\$	-	\$ -	\$ -	-
\$	-	\$ -	\$ -	-

**CITY OF ANNA
 CAPITAL IMPROVEMENTS PROGRAM
 CERTIFICATE OF OBLIGATION FUND 525**

	Actual 2023-24	Budget 2024-25	Budget 2025-26
BEGINNING BALANCE	\$ -	\$ -	\$ 30,000,000
REVENUES			
Bond Proceeds	\$ -	\$ 30,000,000	\$ -
Interest Revenue	-	-	-
TOTAL	\$ -	\$ 30,000,000	\$ -
PROJECTS			
<i>Facilities</i>			
Public Safety Facility	\$ -	\$ -	\$ 30,000,000
TOTAL PROJECTS	\$ -	\$ -	\$ 30,000,000
ENDING FUND BALANCE	\$ -	\$ 30,000,000	\$ -

	Budget 2026-27	Budget 2027-28	Budget 2028-29	Project Total
\$	-	\$ -	\$ -	-
\$	-	\$ -	\$ -	-
\$	-	\$ -	\$ -	-
\$	-	\$ -	\$ -	-
\$	-	\$ -	\$ -	-
\$	-	\$ -	\$ -	\$ 30,000,000
\$	-	\$ -	\$ -	-
\$	-	\$ -	\$ -	-

**CITY OF ANNA
CAPITAL IMPROVEMENTS PROGRAM
INFRASTRUCTURE INVESTMENT FUND**

	Actual 2023-24	Budget 2024-25	Budget 2025-26
BEGINNING BALANCE	\$ 87,657	\$ (2,596,962)	\$ (2,542,472)
REVENUES			
TxDOT Reimbursement Ferguson Road	\$ 662,889	\$ -	\$ -
Interest Revenue	(142,016)	-	-
Transfers In	-	800,000	3,925,000
TOTAL	\$ 520,876	\$ 800,000	\$ 3,925,000
PROJECTS			
<i>Facilities</i>			
Fire Station #2 (FFE)	375,906	-	-
Community Library	(500)	-	-
Municipal Complex Plaza	67,007	86,510	-
Central Station Ventilation Grills	49,500	-	-
PW Facility Improvements	-	-	225,000
<i>Roadways</i>			
Downtown Infrastructure Improvements	677,565	-	-
Street Maintenance Sales Tax Projects	34,628	-	-
Hackberry Drive	631,147	-	-
Ferguson Parkway	878,950	240,000	-
CR 286 & Outer Loop Intersection	-	19,000	-
Riggins Street Paving and Drainage	-	-	476,368
<i>Equipment</i>			
EMS Transport Ambulance #3	456,364	-	-
Gateway Signs / Landscaping on US75	4,229	250,000	-
Police Technology Equipment	30,699	150,000	150,000
TOTAL PROJECTS	\$ 3,205,495	\$ 745,510	\$ 851,368
ENDING FUND BALANCE	\$ (2,596,962)	\$ (2,542,472)	\$ 531,160

Budget 2026-27	Budget 2027-28	Budget 2028-29	Project Total
\$ 531,160	\$ 381,160	\$ 231,160	
\$ -	\$ -	\$ -	
\$ -	\$ -	\$ -	
\$ -	\$ -	\$ -	
\$ -	\$ -	\$ -	
-	-	-	375,906
-	-	-	-
-	-	-	300,000
-	-	-	49,500
-	-	-	225,000
-	-	-	997,322
-	-	-	1,065,951
-	-	-	1,567,299
-	-	-	1,930,455
-	-	-	19,000
-	-	-	476,368
-	-	-	551,466
-	-	-	254,229
150,000	150,000	150,000	630,699
\$ 150,000	\$ 150,000	\$ 150,000	
\$ 381,160	\$ 231,160	\$ 81,160	

**CITY OF ANNA
 CAPITAL IMPROVEMENTS PROGRAM
 ROADWAY SVC AREA 1 IMPACT FEES**

	Actual 2023-24	Budget 2024-25	Budget 2025-26
BEGINNING BALANCE	\$ 3,910,498	\$ 5,366,462	\$ 7,711,462
Road Improvement Fees	\$ 2,987,941	\$ 2,250,000	\$ -
Interest Revenue	175,408	95,000	-
TOTAL REVENUE	\$ 3,163,349	\$ 2,345,000	\$ -
TOTAL AVAILABLE RESOURCES	\$ 7,073,847	\$ 7,711,462	\$ 7,711,462
PROJECTS			
Hackberry Drive	660,610	-	-
Developer Incentive Payment	1,046,773	-	-
Transfers Out	-	-	-
TOTAL PROJECTS	\$ 1,707,384	\$ -	\$ -
ENDING FUND BALANCE	\$ 5,366,462	\$ 7,711,462	\$ 7,711,462

Budget 2026-27	Budget 2027-28	Budget 2028-29	Project Total
\$ 7,711,462	\$ 7,711,462	\$ 7,711,462	
\$ -	\$ -	\$ -	
\$ -	\$ -	\$ -	
\$ 7,711,462	\$ 7,711,462	\$ 7,711,462	
-	-	-	977,916
-	-	-	2,288,412
-	-	-	81,514
\$ -	\$ -	\$ -	
\$ 7,711,462	\$ 7,711,462	\$ 7,711,462	

**CITY OF ANNA
CAPITAL IMPROVEMENTS PROGRAM
ROADWAY SVC AREA 2 IMPACT FEES**

	Actual 2023-24	Budget 2024-25	Budget 2025-26
BEGINNING BALANCE	\$ 2,142,079	\$ 1,194,409	\$ 3,104,409
Road Improvement Fees	\$ 553,264	\$ 990,000	\$ -
Collin County Contribution	2,590,000	2,025,000	-
Interest Revenue	119,263	40,000	-
TOTAL REVENUE	\$ 3,262,527	\$ 3,055,000	\$ -
TOTAL AVAILABLE RESOURCES	\$ 5,404,606	\$ 4,249,409	\$ 3,104,409
PROJECTS			
Leonard Avenue	\$ 3,551,836	\$ 895,000	\$ -
Finley Boulevard	658,361	250,000	-
TOTAL PROJECTS	\$ 4,210,197	\$ 1,145,000	\$ -
ENDING FUND BALANCE	\$ 1,194,409	\$ 3,104,409	\$ 3,104,409

Budget 2026-27	Budget 2027-28	Budget 2028-29	Project Total
\$ 3,104,409	\$ 3,104,409	\$ 3,104,409	
\$ -	\$ -	\$ -	
\$ -	\$ -	\$ -	
\$ -	\$ -	\$ -	
\$ 3,104,409	\$ 3,104,409	\$ 3,104,409	
\$ -	\$ -	\$ -	4,446,836
\$ -	\$ -	\$ -	943,643
\$ -	\$ -	\$ -	
\$ 3,104,409	\$ 3,104,409	\$ 3,104,409	

**CITY OF ANNA
CAPITAL IMPROVEMENTS PROGRAM
PID FEES FUND**

	Actual 2023-24		Budget 2024-25		Budget 2025-26
BEGINNING BALANCE	\$ 3,920,200	\$	1,891,517	\$	1,741,517
REVENUES					
PID Fees	\$ 2,453,100	\$	-	\$	-
Interest Revenue	144,937		-		-
TOTAL	<u>\$ 2,598,037</u>	\$	<u>-</u>	\$	<u>-</u>
PROJECTS					
Fire Station #2	\$ 4,626,721	\$	-	\$	-
Facilities Study	-		150,000		-
TOTAL PROJECTS	<u>\$ 4,626,721</u>	\$	<u>150,000</u>	\$	<u>-</u>
ENDING FUND BALANCE	<u>\$ 1,891,517</u>	\$	<u>1,741,517</u>	\$	<u>1,741,517</u>

Budget 2026-27	Budget 2027-28	Budget 2028-29	Project Total
\$ 1,741,517	\$ 1,741,517	\$ 1,741,517	
\$ -	\$ -	\$ -	
\$ -	\$ -	\$ -	
\$ -	\$ -	\$ -	
\$ -	\$ -	\$ -	4,626,721
\$ -	\$ -	\$ -	150,000
\$ -	\$ -	\$ -	
\$ 1,741,517	\$ 1,741,517	\$ 1,741,517	

**CITY OF ANNA
 CAPITAL IMPROVEMENTS PROGRAM
 UTILITY BOND FUND 622 PROJECTS**

	Actual 2023-24	Budget 2024-25	Budget 2025-26
BEGINNING BALANCE	\$ 58,004,845	\$ 43,440,480	\$ 4,943,117
REVENUES			
Bond Proceeds	\$ -	\$ -	-
Interest Revenue	3,184,478	-	-
TOTAL	\$ 3,184,478	\$ -	-
PROJECTS			
Hurricane Creek Wastewater Treatment Plant	\$ 17,748,843	\$ 38,497,363	-
TOTAL PROJECTS	\$ 17,748,843	\$ 38,497,363	-
ENDING FUND BALANCE	\$ 43,440,480	\$ 4,943,117	\$ 4,943,117

Budget 2026-27	Budget 2027-28	Budget 2028-29	Project Total
\$ 4,943,117	\$ 4,943,117	\$ 4,943,117	
\$ -	\$ -	\$ -	
\$ -	\$ -	\$ -	
\$ -	\$ -	\$ -	
\$ -	\$ -	\$ -	66,100,000
\$ -	\$ -	\$ -	
\$ 4,943,117	\$ 4,943,117	\$ 4,943,117	

**CITY OF ANNA
 CAPITAL IMPROVEMENTS PROGRAM
 UTILITY BOND FUND 624 PROJECTS**

	Actual 2023-24		Budget 2024-25		Budget 2025-26
BEGINNING BALANCE	\$ -		\$ 12,000,000		\$ -
REVENUES					
Bond Proceeds	\$ 12,350,404		\$ -		\$ -
Interest Revenue	1,370		-		-
TOTAL	<u>\$ 12,351,774</u>		<u>\$ -</u>		<u>\$ -</u>
PROJECTS					
Hurricane Creek Interceptor Line C	\$ -		\$ 12,000,000		\$ -
TOTAL PROJECTS	<u>\$ -</u>		<u>\$ 12,000,000</u>		<u>\$ -</u>
ENDING FUND BALANCE	<u>\$ 12,351,774</u>		<u>\$ -</u>		<u>\$ -</u>

Budget 2026-27	Budget 2027-28	Budget 2028-29	Project Total
\$ -	\$ -	\$ -	
\$ -	\$ -	\$ -	
\$ -	\$ -	\$ -	
\$ -	\$ -	\$ -	
\$ -	\$ -	\$ -	\$ 12,000,000
\$ -	\$ -	\$ -	
\$ -	\$ -	\$ -	

**CITY OF ANNA
 CAPITAL IMPROVEMENTS PROGRAM
 UTILITY BOND FUND 625 PROJECTS**

	Actual 2023-24		Budget 2024-25		Budget 2025-26
BEGINNING BALANCE	\$	-	\$	-	\$ 54,000,000
REVENUES					
Bond Proceeds	\$	-	\$ 54,000,000	\$	-
Interest Revenue		-		-	-
TOTAL	\$	-	\$ 54,000,000	\$	-
PROJECTS					
Hurricane Creek Wastewater Treatment Plant	\$	-	\$	-	\$ 54,000,000
TOTAL PROJECTS	\$	-	\$	-	\$ 54,000,000
ENDING FUND BALANCE	\$	-	\$ 54,000,000	\$	-

Budget 2026-27	Budget 2027-28	Budget 2028-29	Project Total
\$ -	\$ -	\$ -	
\$ -	\$ -	\$ -	
\$ -	\$ -	\$ -	
\$ -	\$ -	\$ -	
\$ -	\$ -	\$ -	\$ 54,000,000
\$ -	\$ -	\$ -	
\$ -	\$ -	\$ -	

**CITY OF ANNA
CAPITAL IMPROVEMENTS PROGRAM
UTILITY INFRASTRUCTURE FUND PROJECTS**

	Actual 2023-24	Budget 2024-25	Budget 2025-26
BEGINNING BALANCE	\$ 4,605,309	\$ 3,722,242	\$ 3,515,318
REVENUES			
Interest Revenue	\$ (49,870)	\$ -	\$ -
Transfer In	-	-	710,000
TOTAL	\$ (49,870)	\$ -	\$ 710,000
PROJECTS			
Geren Treatment Plant Rehabilitation	\$ 63,940	\$ -	\$ -
PW Facility Improvements	-	-	225,000
Risk & Resilience Infrastructure Improvements	117,644	57,019	-
Sherley Water Tower Lighting	250,000	-	-
State Hwy 5 Utility Relocation A	15,000	-	-
Hurricane Creek Wastewater Treatment Plant	5,595	-	-
Collin Pump Station - Pumps and Wells	(147,900)	-	-
Collin Pump Station - Ground Storage	87,166	57,074	-
FM455 Water Line	272,938	-	-
Twin Creek Run Water Line	102,335	-	-
Slater Creek Run Water Line	32,993	831	-
Quail Creek Water Line	-	22,000	-
Emergency Line Repair	33,485	-	-
Water and Wastewater Plan Updates	-	70,000	-
TOTAL PROJECTS	\$ 833,197	\$ 206,924	\$ 225,000
ENDING FUND BALANCE	\$ 3,722,242	\$ 3,515,318	\$ 4,000,318

Budget 2026-27	Budget 2027-28	Budget 2028-29	Project Total
\$ 4,000,318	\$ 4,000,318	\$ 4,000,318	
\$ -	\$ -	\$ -	
\$ -	\$ -	\$ -	
\$ -	\$ -	\$ -	
\$ -	\$ -	\$ -	239,513
\$ -	\$ -	\$ -	225,000
\$ -	\$ -	\$ -	218,914
\$ -	\$ -	\$ -	250,000
\$ -	\$ -	\$ -	511,492
\$ -	\$ -	\$ -	(49,226)
\$ -	\$ -	\$ -	2,792,611
\$ -	\$ -	\$ -	144,240
\$ -	\$ -	\$ -	274,090
\$ -	\$ -	\$ -	102,335
\$ -	\$ -	\$ -	70,269
\$ -	\$ -	\$ -	22,000
\$ -	\$ -	\$ -	33,485
\$ -	\$ -	\$ -	70,000
\$ -	\$ -	\$ -	
\$ 4,000,318	\$ 4,000,318	\$ 4,000,318	

**CITY OF ANNA
CAPITAL IMPROVEMENTS PROGRAM
WATER IMPACT FEES**

	Actual 2023-24	Budget 2024-25	Budget 2025-26
BEGINNING BALANCE	\$ 12,791,356	\$ 14,117,375	\$ 4,573,641
Water Improvement Fees	\$ 6,357,392	\$ 3,110,000	\$ -
Intergovernmental Revenue	159,516	-	-
Interest Revenue	520,075	236,000	-
TOTAL REVENUE	<u>\$ 7,036,983</u>	<u>\$ 3,346,000</u>	<u>\$ -</u>
TOTAL AVAILABLE RESOURCES	<u>\$ 19,828,339</u>	<u>\$ 17,463,375</u>	<u>\$ 4,573,641</u>
PROJECTS			
US 75 Utility Relocations	\$ 20,938	\$ -	\$ -
Collin Pump Station - Pumps and Wells	191,905	-	-
FM455 Water Line	781,672	3,018,328	-
Collin Pump Station - Ground Storage	3,225,105	7,774,895	-
SH 5 Utility Relocation - Project A	512,218	1,387,782	-
SH 5 Utility Relocation - Project B	149,250	358,729	1,000,000
Hackberry Drive Utilities	119,600	-	-
CR 286 Water Line Improvement	564,038	350,000	-
Developer Incentive Payment	146,237	-	-
TOTAL PROJECTS	<u>\$ 5,710,964</u>	<u>\$ 12,889,734</u>	<u>\$ 1,000,000</u>
ENDING FUND BALANCE	<u>\$ 14,117,375</u>	<u>\$ 4,573,641</u>	<u>\$ 3,573,641</u>

Budget 2026-27	Budget 2027-28	Budget 2028-29	Project Total
\$ 3,573,641	\$ 3,573,641	\$ 3,573,641	
\$ -	\$ -	\$ -	
\$ -	\$ -	\$ -	
\$ -	\$ -	\$ -	
\$ 3,573,641	\$ 3,573,641	\$ 3,573,641	
\$ -	\$ -	\$ -	1,686,646
\$ -	\$ -	\$ -	1,425,207
\$ -	\$ -	\$ -	3,800,000
\$ -	\$ -	\$ -	11,000,000
\$ -	\$ -	\$ -	2,000,907
\$ -	\$ -	\$ -	1,550,000
\$ -	\$ -	\$ -	170,716
\$ -	\$ -	\$ -	914,038
\$ -	\$ -	\$ -	530,218
\$ -	\$ -	\$ -	
\$ 3,573,641	\$ 3,573,641	\$ 3,573,641	

**CITY OF ANNA
CAPITAL IMPROVEMENTS PROGRAM
WASTEWATER IMPACT FEES**

	Actual 2023-24	Budget 2024-25	Budget 2025-26
BEGINNING BALANCE	\$ 8,175,063	\$ 11,775,669	\$ 10,819,677
Wastewater Improvement Fees	\$ 4,244,656	\$ 1,725,000	\$ -
Interest Revenue	368,380	230,000	-
TOTAL REVENUE	\$ 4,613,036	\$ 1,955,000	\$ -
TOTAL AVAILABLE RESOURCES	\$ 12,788,099	\$ 13,730,669	\$ 10,819,677
PROJECTS			
Hurricane Creek Sewer Line C	\$ 508,491	\$ 385,000	\$ -
Hurricane Creek Sewer Line D	-	1,500,000	5,000,000
SH 5 Utility Relocation - Project A	503,939	467,587	-
SH 5 Utility Relocation - Project B	-	250,000	1,000,000
Stiff Creek Trunk Sewer	-	-	1,200,000
Clement Creek Trunk Sewer Expansion	-	-	600,000
John R Geren WWTP Expansion	-	-	-
Throckmorton Creek Trunk Sewer Expansion	-	-	560,000
Sewer Improvement Study	-	85,410	-
Developer Incentive Payment	-	222,995	-
TOTAL PROJECTS	\$ 1,012,430	\$ 2,910,992	\$ 8,360,000
ENDING FUND BALANCE	\$ 11,775,669	\$ 10,819,677	\$ 2,459,677

Budget 2026-27	Budget 2027-28	Budget 2028-29	Project Total
\$ 2,459,677	\$ 1,469,677	\$ (930,323)	
\$ -	\$ -	\$ -	
\$ -	\$ -	\$ -	
\$ 2,459,677	\$ 1,469,677	\$ (930,323)	
\$ -	\$ -	\$ -	1,597,904
-	-	-	6,500,000
-	-	-	995,000
-	-	-	1,250,000
-	-	-	1,200,000
-	-	-	600,000
350,000	-	-	350,000
640,000	2,400,000	-	1,200,000
-	-	-	85,410
-	-	-	233,366
\$ 990,000	\$ 2,400,000	\$ -	
\$ 1,469,677	\$ (930,323)	\$ (930,323)	

**CITY OF ANNA
CAPITAL IMPROVEMENTS PROGRAM
PARK DEVELOPMENT**

	Actual 2023-24	Budget 2024-25	Budget 2025-26
BEGINNING BALANCE	\$ 4,044,665	\$ 4,065,009	\$ 2,850,777
REVENUES			
Park Development Fees	\$ 2,427,485	\$ 1,430,000	\$ -
Interest Revenue	164,115	100,000	100,000
Other Revenues	106,089	113,000	113,000
TOTAL	<u>\$ 2,697,690</u>	<u>\$ 1,643,000</u>	<u>\$ 213,000</u>
OPERATIONS			
Recreation	\$ 517,750	\$ 608,567	\$ 616,993
Park Operations	29,876	18,000	54,000
Capital Equipment	67,138	243,000	124,000
	<u>614,764</u>	<u>869,567</u>	<u>794,993</u>
PROJECTS			
Slayter Creek Skate Park	459,554	-	-
Slayter Creek Park - Fitness Court	74,693	-	-
Slayter Creek Park - Sports Court	206,377	-	-
Slayter Creek Park - Plaza, Lighting, Electrical	325,014	-	-
Slayter Creek Park - Irrigation and Drainage	40,400	459,600	-
Slayter Creek Park - Parking	58	-	-
Slayter Creek Park - Restroom	1,444	-	-
Slayter Creek Park - Facility Improvements	-	407,750	-
Natural Springs Park - Parking and Other	110,169	-	-
Natural Springs Park - Dog Park Irrigation	4,800	-	-
Natural Springs Park - Playground	399,729	70,000	-
Yank Park	273,334	-	-
Anna Crossing Park (Finley)	123,822	200,000	-
Johnson Park Improvements	15,110	-	120,000
Trails - Pecan Grove Trail	3,896	-	-
Parks Master Plan Update	-	350,000	-
Natural Springs Park Master Plan	-	100,000	-
Sherley Park Master Plan	-	50,000	-
Parks Wayfinding Signs	24,185	350,315	-
	<u>2,062,585</u>	<u>1,987,665</u>	<u>120,000</u>
TOTAL	<u>\$ 2,677,345</u>	<u>\$ 2,857,232</u>	<u>\$ 914,993</u>
ENDING FUND BALANCE	<u>\$ 4,065,009</u>	<u>\$ 2,850,777</u>	<u>\$ 2,148,784</u>

Budget 2026-27	Budget 2027-28	Budget 2028-29	Project Total
\$ 2,148,784	\$ 1,369,451	\$ 577,531	
\$ -	\$ -	\$ -	
\$ -	\$ -	\$ -	
\$ -	\$ -	\$ -	
\$ 629,333	\$ 641,920	\$ 654,758	
-	-	-	
150,000	150,000	150,000	
779,333	791,920	804,758	
-	-	-	459,554
-	-	-	74,693
-	-	-	219,777
-	-	-	569,905
-	-	-	500,000
-	-	-	43,488
-	-	-	67,584
-	-	-	407,750
-	-	-	388,418
-	-	-	4,800
-	-	-	469,729
-	-	-	455,118
-	-	-	323,822
-	-	-	465,863
-	-	-	75,311
-	-	-	350,000
-	-	-	100,000
-	-	-	50,000
-	-	-	374,500
\$ 779,333	\$ 791,920	\$ 804,758	
\$ 1,369,451	\$ 577,531	\$ (227,227)	

THE CITY OF
Anna



SUPPLEMENTAL INFORMATION

THE CITY OF
Anna

**CITY OF ANNA
GLOSSARY**

<i>Accounts Payable</i>	A liability account reflecting the amount of open accounts owed to private persons or organizations for goods and services received by a government (but not including amounts due to other funds of the same government or to other governments).
<i>Accounts Receivable</i>	An asset account reflecting amounts owed from private persons or organizations for goods or services furnished by a government.
<i>Accrual</i>	Method of accounting that recognizes the financial effect of transactions, events, and inter-fund activities when they occur, regardless of the timing of related cash flows.
<i>Ad Valorem Tax</i>	Latin for “according to the value of.” Refers to the tax assessed against real (land and building) and personal (equipment and furniture) property.
<i>Appropriation</i>	An authorization made by the legislative body of a government which permits officials to incur obligations against and to make expenditures of governmental resources. Specific appropriations are usually made at the fund level and are granted for a one-year period.
<i>Arbitrage</i>	With respect to the issuance of municipal securities, arbitrage usually refers to the difference between the interest paid on tax-exempt bonds and the interest earned by investing the proceeds of the tax-exempt bonds in higher-yielding taxable securities.
<i>Assessed Valuation</i>	A value that is established for real or personal property as a basis for levying property taxes. (Note: Property values are established by the Central Appraisal District.)
<i>Assets</i>	Resources owned or held by the City which have monetary value.
<i>Balanced Budget</i>	Annual financial plan in which ongoing expenses do not exceed ongoing revenues.
<i>Bonds</i>	A written promise to pay a sum of money on a specific date at a specific interest rate. The interest payments and the repayment of the principal are detailed in a bond ordinance. The most common types of bonds are general obligation bonds and revenue bonds.
<i>Budget</i>	The City’s financial plan for a specific fiscal year that contains both the estimated revenues to be received during the year and the proposed expenditures to be incurred to achieve related objectives.
<i>Budget Document</i>	The compilation of the spending plans for the various funds, along with supporting schedules, tables and charts which, in total, comprises the annual revenue and expenditure plan.
<i>Capital Expenditures</i>	Funds used to acquire or upgrade physical assets such as property, industrial buildings or equipment.
<i>Capital Outlays</i>	Expenditures which result in the acquisition of or addition to fixed assets which are individually priced at more than \$5,000.

**CITY OF ANNA
GLOSSARY**

CCAD	Collin Central Appraisal District
Certificates of Obligation	Similar to general obligation bonds except the certificates require no voter approval.
Community Investment Program	Construction projects or very large capital purchases designed to improve and maintain the value of the city's assets, usually separate from the operating budget. The process of planning, monitoring, programming, and budgeting over a multi-year period to allocate the City's capital monies.
Component Unit	Component units are legally separate organizations that must be included in the financial report of the primary government.
Debt Service Fund	A fund used to account for the monies set aside for the payment of interest and principal to holders of the City's general obligation and revenue bonds, the sale of which finances long-term capital improvements, such as facilities, streets and drainage, parks and water and wastewater systems.
Department	A functional unit of the city containing one or more divisions or activities.
Depreciation	The process of recognizing the physical deterioration of assets over a period of time. All assets are assigned an estimated life when purchased and a portion of the purchase price is charged off each year in recognition of wear and tear. Depreciation is recorded only in enterprise funds.
Delinquent Taxes	Taxes that remain unpaid on and after the date on which a penalty for non-payment is attached.
EMS	Emergency Medical Services
Encumbrances	Commitments related to unperformed contracts for goods and services used in budgeting. Encumbrances are not expenditures or liabilities but represent the estimated amount of expenditures ultimately to result if unperformed contracts in process are completed.
Enterprise Fund	A fund established to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. The City uses an enterprise fund to account for its water, sewer and sanitation operations.
Exempt	Personnel not eligible to receive overtime pay and who are expected to work as necessary to complete their job assignments.
Expenditures	Decrease in net financial resources. Expenditures include current operating expenses which require the current or future use of net current assets, debt service, and capital outlays.

**CITY OF ANNA
GLOSSARY**

<i>Fiscal Year (FY)</i>	A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. Home rule cities in Texas have an October 1st to September 30th as the fiscal year.
<i>Fixed Assets</i>	Assets of a long-term character which are intended to continue to be held or used, such as land buildings, improvements, and infrastructure.
<i>Franchise</i>	A special privilege granted by a government permitting the continuing use of public property, such as city streets, and usually involving the elements of monopoly and regulation.
<i>Full Time Equivalent (FTE)</i>	A unit of measure based on the number of hours that an employee works during the fiscal year. One FTE is equal to 2080 hours.
<i>Fund</i>	A fiscal and accounting entity with a set of self-balancing accounts recording cash and other financial resources, together with all related liabilities and residual equities of balances, and charges therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.
<i>Fund Balance</i>	The excess of a fund's current assets over its current liabilities; sometimes called working capital in enterprise funds. A negative fund balance is often referred to as a deficit.
<i>GAAP</i>	Generally Accepted Accounting Principles
<i>GASB</i>	Governmental Accounting Standards Board
<i>General Fund</i>	The fund used to account for all financial resources except those required to be accounted for in another fund. This fund includes most of the basic operating services such as fire and police protection, health services, parks and recreation, street maintenance, and general administration.
<i>General Obligation Bonds</i>	Bonds for the payment of which the full faith and credit of the issuing government is pledged. In issuing its general obligation bonds, the City of Anna pledges to levy whatever property tax is needed to repay the bonds for a particular year. Bonds cannot be issued without voter approval and are usually issued.
<i>GFOA</i>	Government Finance Officers Association
<i>GTUA</i>	Greater Texoma Utility Authority
<i>Infrastructure</i>	That portion of a city's assets located at or below ground level, including water system, sewer system, and streets.
<i>Liabilities</i>	Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date. The term does not include encumbrances.

**CITY OF ANNA
GLOSSARY**

Levy	To impose taxes, special assessments, or service charges for the support of governmental activities.
Modified Accrual Basis	A basis of accounting in which expenditures are accrued but revenues are accounted for when they are measurable and available to pay current liabilities. This accounting technique is a combination of cash and accrual accounting since expenditures are immediately incurred as a liability while revenues are not recorded until they are measurable and available to pay current liabilities. This type of accounting is conservative and is recommended as the standard for most governmental funds.
NCTCOG	North Central Texas Council of Governments
No-New-Revenue Tax Rate	A calculated rate that would provide the same amount of revenue received in the year before on properties taxed in both years.
Non-Exempt	Personnel eligible to receive overtime pay when overtime work has been authorized or requested by the supervisor.
Operating Budget	Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending, and service delivery activities of the city are controlled.
NTMWD	North Texas Municipal Water District
Performance Measures	Specific quantitative measure of work performed within an activity or program. They may also measure results obtained through an activity or program.
Property Tax Rate	A percentage applied to all taxable property to raise general revenues. It is derived by dividing the total tax levy by the taxable net property valuation.
Restricted Revenue Fund	A fund used to account for the proceeds of specific revenue sources that are legally restricted or formally committed to expenditures for specific purposes.
Revenues	Increases in net financial resources. Revenues include the receipt of assets for goods sold or services provided in the current reporting period, intergovernmental grants, and interest income.
Taxes	Compulsory charges levied by a government for the purpose of financing services performed for the common benefit.
TIF	Tax increment financing (TIF) is a method local governments can use to pay for improvements that will draw private investment to an area. It redirects some of the future ad valorem tax from property in a geographic area to pay for improvements in the zone.
TIRZ	Tax Increment Reinvestment Zone (TIRZ) is a geographic area designated to receive the benefits of tax increment financing (TIF).
TML	Texas Municipal League

**CITY OF ANNA
GLOSSARY**

<i>TMRS</i>	Texas Municipal Retirement System
<i>TxDOT</i>	Texas Department of Transportation
<i>Voter-Approval Tax Rate</i>	Provides the taxing unit with about the same amount of tax revenue it spent the previous year for day-to-day operations plus a three and one-half percent increase for those operations and sufficient funds to pay debts in the upcoming year. It is a calculated maximum rate allowed by law without voter approval.

2025 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Anna	972-924-3325
Taxing Unit Name	Phone (area code and number)
120 W. 7th St., Anna, TX 75409	www.annatexas.gov
Taxing Unit's Address, City, State, ZIP Code	Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 3,799,765,727
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 3,799,765,727
4.	Prior year total adopted tax rate.	\$ 0.507200 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.	
	A. Original prior year ARB values:..... \$ 35,416,265	
	B. Prior year values resulting from final court decisions:..... - \$ 34,283,481	
	C. Prior year value loss. Subtract B from A. ³	\$ 1,132,784
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. Prior year ARB certified value:..... \$ 3,814,965	
	B. Prior year disputed value:..... - \$ 171,320	
	C. Prior year undisputed value. Subtract B from A. ⁴	\$ 3,643,645
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 4,776,429

¹ Tex. Tax Code §26.012(14)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(13)

⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 3,804,542,156
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. ⁵	\$ 0
10.	<p>Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value.</p> <p>A. Absolute exemptions. Use prior year market value: \$ 283,756</p> <p>B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 10,168,408</p> <p>C. Value loss. Add A and B.⁶</p>	\$ 10,452,164
11.	<p>Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year.</p> <p>A. Prior year market value: \$ 0</p> <p>B. Current year productivity or special appraised value: - \$ 0</p> <p>C. Value loss. Subtract B from A.⁷</p>	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 10,452,164
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 212,259,231
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 3,581,830,761
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 18,167,045
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. ⁹	\$ 63,263
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 18,230,308
18.	<p>Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.¹¹</p> <p>A. Certified values: \$ 4,034,382,174</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ _____</p> <p>C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0</p> <p>D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below.¹² - \$ 228,824,971</p> <p>E. Total current year value. Add A and B, then subtract C and D.</p>	\$ 3,805,557,203

⁵ Tex. Tax Code §26.012(15)

⁶ Tex. Tax Code §26.012(15)

⁷ Tex. Tax Code §26.012(15)

⁸ Tex. Tax Code §26.03(c)

⁹ Tex. Tax Code §26.012(13)

¹⁰ Tex. Tax Code §26.012(13)

¹¹ Tex. Tax Code §26.012, 26.04(c-2)

¹² Tex. Tax Code §26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<p>Total value of properties under protest or not included on certified appraisal roll. ¹³</p> <p>A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district’s value and the taxpayer’s claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ <u>339,996,687</u></p> <p>B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ <u>0</u></p> <p>C. Total value under protest or not certified. Add A and B. \$ <u>339,996,687</u></p>	
20.	<p>Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶</p>	\$ <u>0</u>
21.	<p>Anticipated contested value. Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. ¹⁷ An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico. ¹⁸ If completing this section, the taxing unit must include supporting documentation in Section 9. ¹⁹ Taxing units that are not affected, enter 0.</p>	\$ <u>0</u>
22.	<p>Current year total taxable value. Add Lines 18E and 19C, then subtract Lines 20 and 21. ²⁰</p>	\$ <u>4,145,553,890</u>
23.	<p>Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ²¹</p>	\$ <u>4,112,932</u>
24.	<p>Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ²²</p>	\$ <u>465,446,840</u>
25.	<p>Total adjustments to the current year taxable value. Add Lines 23 and 24.</p>	\$ <u>469,559,772</u>
26.	<p>Adjusted current year taxable value. Subtract Line 25 from Line 22.</p>	\$ <u>3,675,994,118</u>
27.	<p>Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. ²³</p>	\$ <u>0.495928</u> /\$100
28.	<p>COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²⁴</p>	\$ _____ /\$100

SECTION 2: Voter Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

- Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit’s debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit’s debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

¹³ Tex. Tax Code §26.01(c) and (d)
¹⁴ Tex. Tax Code §26.01(c)
¹⁵ Tex. Tax Code §26.01(d)
¹⁶ Tex. Tax Code §26.012(6)(B)
¹⁷ Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)
¹⁸ Tex. Tax Code §26.012(1-a)
¹⁹ Tex. Tax Code §26.04(d-3)
²⁰ Tex. Tax Code §26.012(6)
²¹ Tex. Tax Code §26.012(17)
²² Tex. Tax Code §26.012(17)
²³ Tex. Tax Code §26.04(c)
²⁴ Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.360213 /\$100
30.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,804,542,156
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ 13,704,455
32.	Adjusted prior year levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2024. This line applies only to tax years preceding the prior tax year..... + \$ 45,575 B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0..... - \$ 851,324 C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0 D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function..... \$ -805,749 E. Add Line 31 to 32D.	\$ 12,898,706
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,675,994,118
34.	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.350890 /\$100
35.	Rate adjustment for state criminal justice mandate. ²⁶ A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0 B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies..... - \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ 0.000000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
36.	Rate adjustment for indigent health care expenditures. ²⁷ A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose..... \$ 0 B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose..... - \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ 0.000000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100

²⁵ [Reserved for expansion]
²⁶ Tex. Tax Code §26.044
²⁷ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
37.	Rate adjustment for county indigent defense compensation. ²⁸	
	A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender’s office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose.	\$ 0 _____
	B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender’s office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose.	\$ 0 _____
	C. Subtract B from A and divide by Line 33 and multiply by \$100.	\$ 0.000000 _____/\$100
	D. Multiply B by 0.05 and divide by Line 33 and multiply by \$100.	\$ 0.000000 _____/\$100
E. Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.000000 _____/\$100	
38.	Rate adjustment for county hospital expenditures. ²⁹	
	A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year.	\$ 0 _____
	B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2023 and ending on June 30, 2024.	\$ 0 _____
	C. Subtract B from A and divide by Line 33 and multiply by \$100.	\$ 0.000000 _____/\$100
	D. Multiply B by 0.08 and divide by Line 33 and multiply by \$100.	\$ 0.000000 _____/\$100
E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0.000000 _____/\$100	
39.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.	
	A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year.	\$ 0 _____
	B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year	\$ 0 _____
	C. Subtract B from A and divide by Line 33 and multiply by \$100	\$ 0.000000 _____/\$100
D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 _____/\$100	
40.	Adjusted current year NNR M&O rate. Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	\$ 0.350890 _____/\$100
41.	Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.	
	A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent	\$ 0 _____
	B. Divide Line 41A by Line 33 and multiply by \$100	\$ 0.000000 _____/\$100
C. Add Line 41B to Line 40.	\$ 0.350890 _____/\$100	
42.	Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	\$ 0.363171 _____/\$100

²⁸ Tex. Tax Code §26.0442
²⁹ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D42.	<p>Disaster Line 42 (D42): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of:</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or</p> <p>2) the third tax year after the tax year in which the disaster occurred.</p> <p>If the taxing unit qualifies under this scenario, multiply Line 41C by 1.08.³⁰ If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).</p>	\$ 0.000000 /\$100
43.	<p>Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes;</p> <p>(2) are secured by property taxes;</p> <p>(3) are scheduled for payment over a period longer than one year; and</p> <p>(4) are not classified in the taxing unit’s budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.³¹</p> <p>Enter debt amount \$ 7,643,728</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. – \$ 450,000</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) – \$ 0</p> <p>D. Subtract amount paid from other resources – \$ 0</p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ 7,193,728</p>	\$ 7,193,728
44.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³²	\$ 187,634
45.	Adjusted current year debt. Subtract Line 44 from Line 43E.	\$ 7,006,094
46.	<p>Current year anticipated collection rate.</p> <p>A. Enter the current year anticipated collection rate certified by the collector.³³ 100.00 %</p> <p>B. Enter the prior year actual collection rate..... 99.29 %</p> <p>C. Enter the 2023 actual collection rate. 103.47 %</p> <p>D. Enter the 2022 actual collection rate. 107.16 %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.³⁴</p>	100.00 %
47.	Current year debt adjusted for collections. Divide Line 45 by Line 46E.	\$ 7,006,094
48.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 4,145,553,890
49.	Current year debt rate. Divide Line 47 by Line 48 and multiply by \$100.	\$ 0.169002 /\$100
50.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 42 and 49.	\$ 0.532173 /\$100
D50.	<p>Disaster Line 50 (D50): Current year voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D42. Add Line D42 and 49.</p>	\$ 0.000000 /\$100

³⁰ Tex. Tax Code §26.042(a)
³¹ Tex. Tax Code §26.012(7)
³² Tex. Tax Code §26.012(10) and 26.04(b)
³³ Tex. Tax Code §26.04(b)
³⁴ Tex. Tax Code §§26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
51.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ 0.000000 /\$100

SECTION 3: NNR Tax Rate and Voter Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³⁵ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
53.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³⁶ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁷ - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
54.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 4,145,553,890
55.	Sales tax adjustment rate. Divide Line 53 by Line 54 and multiply by \$100.	\$ 0.000000 /\$100
56.	Current year NNR tax rate, unadjusted for sales tax. ³⁸ Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.495928 /\$100
57.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.495928 /\$100
58.	Current year voter-approval tax rate, unadjusted for sales tax. ³⁹ Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.532173 /\$100
59.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 55 from Line 58.	\$ 0.532173 /\$100

SECTION 4: Voter Approval Tax Rate Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ⁴⁰ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ⁴¹	\$ 0
61.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 4,145,553,890
62.	Additional rate for pollution control. Divide Line 60 by Line 61 and multiply by \$100.	\$ 0.000000 /\$100

³⁵ Tex. Tax Code §26.041(d)
³⁶ Tex. Tax Code §26.041(i)
³⁷ Tex. Tax Code §26.041(d)
³⁸ Tex. Tax Code §26.04(c)
³⁹ Tex. Tax Code §26.04(c)
⁴⁰ Tex. Tax Code §26.045(d)
⁴¹ Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
63.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	\$ 0.532173 /\$100

SECTION 5: Voter Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.⁴² The Foregone Revenue Amount for each year is equal to that year’s adopted tax rate subtracted from that year’s voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year’s current total value.⁴³

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;⁴⁴
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴⁵ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴⁶

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴⁷

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value A. Voter-approval tax rate (Line 68) B. Unused increment rate (Line 67) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2024 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0.505711 /\$100 \$ 0.000000 /\$100 \$ 0.505711 /\$100 \$ 0.507200 /\$100 \$ -0.001489 /\$100 \$ 3,671,304,371 \$ 0
65.	Year 2 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2023 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0.507024 /\$100 \$ 0.000000 /\$100 \$ 0.507024 /\$100 \$ 0.510717 /\$100 \$ -0.003693 /\$100 \$ 3,136,323,448 \$ 0
66.	Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2022 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0.533333 /\$100 \$ 0.000000 /\$100 \$ 0.533333 /\$100 \$ 0.539750 /\$100 \$ -0.006417 /\$100 \$ 2,401,090,937 \$ 0
67.	Total Foregone Revenue Amount. Add Lines 64G, 65G and 66G	\$ 0 /\$100
68.	2025 Unused Increment Rate. Divide Line 67 by Line 22 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.000000 /\$100
69.	Total 2025 voter-approval tax rate, including the unused increment rate. Add Line 68 to one of the following lines (as applicable): Line 50, Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	\$ 0.532173 /\$100

⁴² Tex. Tax Code §26.013(b)
⁴³ Tex. Tax Code §§26.013(a)(1-a), (1-b), and (2)
⁴⁴ Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)
⁴⁵ Tex. Tax Code §§26.0501(a) and (c)
⁴⁶ Tex. Local Gov’t Code §120.007(d)
⁴⁷ Tex. Local Gov’t Code §26.04(c)(2)(B)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴⁸ This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴⁹

Line	De Minimis Rate Worksheet	Amount/Rate
70.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 40 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.350890 /\$100
71.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 4,145,553,890
72.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 71 and multiply by \$100.	\$ 0.012061 /\$100
73.	Current year debt rate. Enter the rate from Line 49 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.169002 /\$100
74.	De minimis rate. Add Lines 70, 72 and 73.	\$ 0.000000 /\$100

SECTION 7: Voter Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.⁵⁰

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.⁵¹

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	2024 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.507200 /\$100
76.	Adjusted 2024 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. ⁵² If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2024 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2024, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵³ Enter the final adjusted 2024 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2024 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.000000 /\$100
77.	Increase in 2024 tax rate due to disaster. Subtract Line 76 from Line 75.	\$ 0.000000 /\$100
78.	Adjusted 2024 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,581,830,761
79.	Emergency revenue. Multiply Line 77 by Line 78 and divide by \$100.	\$ 0
80.	Adjusted 2024 taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,675,994,118
81.	Emergency revenue rate. Divide Line 79 by Line 80 and multiply by \$100. ⁵³	\$ 0.000000 /\$100

⁴⁸ Tex. Tax Code §26.012(8-a)

⁴⁹ Tex. Tax Code §26.063(a)(1)

⁵⁰ Tex. Tax Code §26.042(b)

⁵¹ Tex. Tax Code §26.042(f)

⁵² Tex. Tax Code §26.042(c)

⁵³ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
82.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	\$ <u>0.532173</u> /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.495928 /\$100
 As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).
 Indicate the line number used: 27

Voter-approval tax rate. \$ 0.532173 /\$100
 As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).
 Indicate the line number used: 50

De minimis rate. \$ 0.000000 /\$100
 If applicable, enter the current year de minimis rate from Line 74.

SECTION 9: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in line 21 must include the following as an addendum:

1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

Insert hyperlinks to supporting documentation:

SECTION 10: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit’s certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.⁵⁴

print here ➔ Jayna Dean
 Printed Name of Taxing Unit Representative

sign here ➔ Jayna Dean
 Taxing Unit Representative

7/29/2025
 Date

⁵⁴ Tex. Tax Code §§26.04(c-2) and (d-2)

THE CITY OF
Anna