

THE CITY OF **Anna**

CITY OF ANNA

CITY MANAGER'S PROPOSED FY2024 ANNUAL BUDGET

**Filed with the City Secretary
August 8, 2023**

This budget will raise more total property taxes than last year's budget by \$3,057,927, or 23.6 percent, and of that amount \$2,049,081 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

CITY OF ANNA
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August 8, 2023

Honorable Mayor and Council Members:

I am pleased to present the fiscal year 2024 proposed budget for the City of Anna. It has been prepared in conformance with the requirements of the City Charter, City financial policies, and State law. This budget represents the expected revenues and planned expenditures for the city's fiscal year from October 1, 2023 to September 30, 2024.

While we continue to experience unprecedented growth in the North Texas area, we are also facing formidable challenges, namely, the competition for talent continues to be fierce and the question of how we will address our infrastructure needs continues to loom. Fortunately, as a community we have been proactive in planning how to address the significant issues that will impact the city's future prosperity. We have plans in place to address:

- How we fund and build our infrastructure and facilities;
- How we compensate our workforce in order to attract, train, and retain talented and effective staff; and
- How we continually improve the way we do business and the services we provide.

Ongoing Big Issues

Infrastructure Planning & Maintenance

The fiscal year 2024 budget's focus is the construction and completion of numerous important projects in the Capital Improvement Plan budget. The Capital Improvement Plan (CIP) provides for project planning for public works infrastructure, regional utilities solutions, the first Anna Library, a recreation center, additional parks and trails, and planning for future city facilities.

Each year the CIP provides a five-year forecast with projects identified as well as their funding sources where applicable. Many of the growing list of projects are funded by the 2021 Bond Program. Other funding sources include the Infrastructure Investment Fund, the various Impact Fees, PID Fees derived from Development, and the 2022 Certificate of Obligation Bond for the regional sewer plant.

Attracting and Retaining Talent

North Texas continues to be a highly competitive environment for local government employees. All cities in North Texas compete for the same talent pools and having a right-sized compensation

plan is integral to success in managing our community.

During the FY2022 budget process, the City Council approved the Employee Compensation Plan and Philosophy, summarized below.

- *Philosophy 1: Establish the market, defined as cities located in whole or in part in Collin County, as these cities are the competition for employment in our region.*
- *Philosophy 2: Maintain pay ranges and step plans with the intent on being relevant and competitive in the Collin County market.*
- *Philosophy 3: Maintain a merit system of compensation, whereby employees are compensated for performance.*
- *Philosophy 4: Maintain a retention system for encouraging senior and long-term employees, rewarding longevity, consistent with system internal equities.*
- *Philosophy 5: Maintain a promotional vacancy practice providing for no less than 3.5% increase for promotions (or the next highest step, if in a step plan).*
- *Philosophy 6: All stated strategies herein are subject to annual funding availability, and not a guarantee of future compensation.*

In addition, the benefits structure was augmented in this budget. We have managed healthcare costs well over the last few years through restructuring, and the increases have been nominal compared to the movement generally observed in the market. Going forward in the upcoming fiscal year, enhanced wellness programs are planned to provide employees the opportunity to “be healthy” while further working toward reducing healthcare expenses.

Continuous Improvement

This budget continues to support our efforts to continually improve the way we deliver services to our neighbors and businesses in Anna. We continue to review how we operate and look for areas for improvement, such as:

- Identifying multiple Downtown projects with a strong focus on implementation of the Downtown Plan;
- Continued priority of the Police Staffing Plan, to ensure ongoing safety and add professional department elements;
- Continue professional development and staff training efforts;
- Development of new facilities funded by the bond election; and
- Development of an events calendar that can create a community identity.

The Annual City Budget is developed through an extensive process of reviewing requests received from all city departments and then prioritizing those requests in a manner that utilizes resources effectively, within the fiscal constraints, while working to achieve the City’s Strategic Success Statements.

BUDGET OVERVIEW

Property Values

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. Appraised values are established by the Collin Central Appraisal District (CCAD) at 100 percent of the estimated market value and certified by the Chief Appraiser.

Over the last ten years the City of Anna has experienced growth in taxable assessed value of property of 532%. Total assessed property values for fiscal year 2024 equal \$3,226,857,656, which equates to an increase of approximately \$787 million or 32.3% over the previous year. The average market value for a single-family home in Anna is \$378,293, an increase of approximately \$45,748 or 13.8% from the previous year.

The Texas Property Tax Code allows local taxing units to offer exemptions from property appraised values. Local option exemptions are one way for cities to lower the property tax bill of their residents. In June 2023, the City Council voted to increase the General Homestead Exemption from 1% to 3%, giving some tax relief to Anna homeowners.

Tax Rate

The proposed fiscal year 2024 budget decreases the city's tax rate to 0.510717. The proposed tax rate is equal to the De Minimis rate and greater than the No-New-Revenue rate of \$0.464353. The proposed tax rate allows the city to do two important things: 1) continue to provide the services that neighbors and businesses expect; and 2) take action now to prepare to address revenue constraints that we will face in the future as a result of property tax cap legislation. Of the total tax rate, \$0.365930 is dedicated to maintenance and operations and \$0.144787 is dedicated to debt service payment.

The debt service portion of the tax rate is increasing as a result of general obligation bonds authorized by the voters in the spring of 2021 to build Fire Station #2, the Community Library, and improvements to various parks, trails, and open space facilities.

At a property tax rate of 0.510717, the municipal tax paid on the average single-family home will be approximately \$1,611.71 on an annual basis; an increase of \$136.00 over the previous year.

GENERAL FUND

The General Fund accounts for all expenditures for traditional government services (Public Safety, Parks & Recreation, Administration, etc.). General Fund revenue is generated from ad valorem property taxes, a portion of the sales tax, and a variety of fees and charges for services.

General Fund revenue projections total approximately \$22.2 million for fiscal year 2024, an increase of approximately 14.0% over last year. Property tax revenues are projected to be approximately \$11.1 million, an increase of approximately 18.8% over the previous year's

budgeted amount. Sales tax revenues are projected at approximately \$4.3 million, the same amount as fiscal year 2024.

General Fund operating expenditures are estimated at \$22.2 million, reflecting a 14.2% increase from the fiscal year 2023 budget. The available ending fund balance for the General Fund is projected to be approximately \$7.9 million, leaving 35.8% of operating reserves, which exceeds the city's policy of 25% but is less than the City Council's goal of 40%.

This budget proposes to fund the following in the General Fund:

- **Three Additional Police Officers (3.0 FTEs)**; The population growth realized in the City of Anna continues to create a need for additional police positions. This addition is in accordance with the Five-Year Strategic Staffing Plan prepared by Justice Research Consultants.
- **Full-year funding of nine Firefighters (4.5 FTEs)**; Nine authorized positions were added in FY2023 with hiring phased-in at three added each quarter in preparation for the opening of Fire Station #2.
- **Nine Firefighters (7.5 FTEs)**; Nine authorized positions are being added in FY2024 with hiring phased-in at six on October 1st and three added on April 1st in preparation for the opening of Fire Station #2.

UTILITY FUND

The Utility Fund is supported by fees charged to water and sewer customers that pay for the services they receive from the City. As a business-type fund, the revenues charged should at a minimum cover the fund's operating expenses and debt service.

Keep in mind that it is not the goal of the City of Anna Utility Fund to turn a profit. The goal is to balance costs with revenues, in order to provide ratepayers with a high level of service at the lowest cost and have capacity to fund much needed infrastructure.

During the FY2021 budget process, the City of Anna completed a utility rate study with the assistance of a consultant. This process included a review of all utility costs incurred by the City, all personnel, maintenance, and operations costs, along with the anticipated rising costs of purchasing wholesale water from the Greater Texoma Utility Authority (GTUA) and the North Texas Municipal Water District (NTMWD). In addition, the sewer treatment costs were also evaluated.

The FY2024 budget has a rate increase commensurate with these philosophies and strategies of keeping the utility solvent and sustainable as we continue to expand with residential and commercial growth. Formal implementation of new utility rates begins on October 1, 2023. This implementation date will allow ratepayers to make it through the typical high-water use period of the summer with the existing rates in place. Staff continues to review the utility rate model on an annual basis to ensure the rate adjustments are in line with the needs identified in the rate model adopted by the City Council.

The Utility Fund revenues are projected to be \$23.3 million and the expenses are being budgeted at \$21.5 million. This budget is structured to anticipate unforeseen events that include, but are not limited to, shortfalls created by heavy rain events, drought restrictions, and other potential and difficult to predict weather events.

CAPITAL IMPROVEMENT PLAN

The proposed capital improvement budget for fiscal year 2024 is approximately \$103.2 million. Projects are funded by a combination of authorized bond funds, cash contributions and impact fees. The capital improvement budget provides an all funds view of the City's planned capital improvement expenditures on public infrastructure and facilities over the next five years.

Notable items in the Capital Improvement Program this year include:

- **Fire Station #2 (\$11,000,000)**
- **Community Library (\$22,000,000)**
- **Downtown Street Expansion (\$6,000,000)**
- **Hurricane Creek Wastewater Treatment Plant (\$65,800,000)**
- **Collin Pump Station Ground Storage (\$11,000,000)**
- **Slayter Creek Park Improvements (\$2,000,000)**

CLOSING

While city budgets are always a challenge, our team has worked diligently to prepare a budget that is both balanced and sufficient to meet the needs of the coming fiscal year while sustainable for years to come. We have spent much time scrubbing accounts throughout this process to provide the services needed, while identifying the capacity to provide for the improvements and increased activities that our community desires.

I would like to take the time to thank all the City of Anna's staff for their input and hard work during what is truly a year-long budget process. I would like to thank the department heads for their efforts in presenting reasonable requests and for doing the hard work and research they provided as part of this process. This is truly a team effort, and I am proud of this group and their accomplishments.

We, as a team, wish to express our appreciation to the Mayor and the members of the City Council for your diligent efforts throughout the year in providing guidance, direction, and support towards our dedicated efforts to serve our neighbors.

The Fiscal Year 2024 Budget is designed to preserve and enhance the quality of existing services and to respond appropriately to our city's continual growth and development. We are honored and privileged to do so and to serve the City of Anna.

Respectfully Submitted,

A handwritten signature in blue ink, appearing to read "Ryan Henderson", with a stylized flourish at the end.

Ryan Henderson
Interim City Manager



OVERVIEW

THE CITY OF
Anna

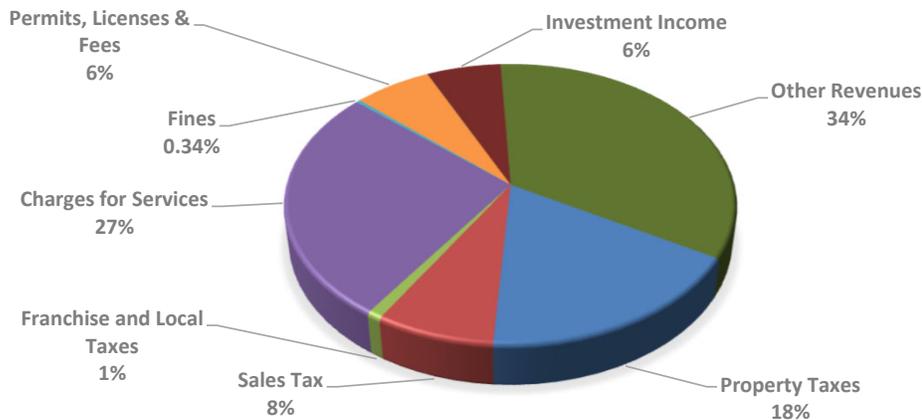
City Council Success Statements

- ◆ **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.

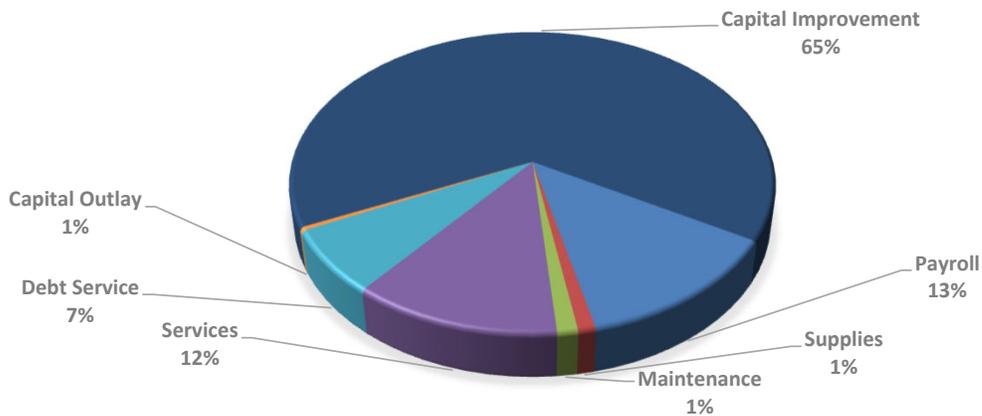
Consolidated Budget

The City of Anna adopts a budget annually. The total budget appropriates approximately \$55.0 million for operations and \$103.2 for the capital improvement program. This budget provides sufficient funding to tailor services to meet the needs and expectations of the community.

FY2024 Citywide Revenue Budget



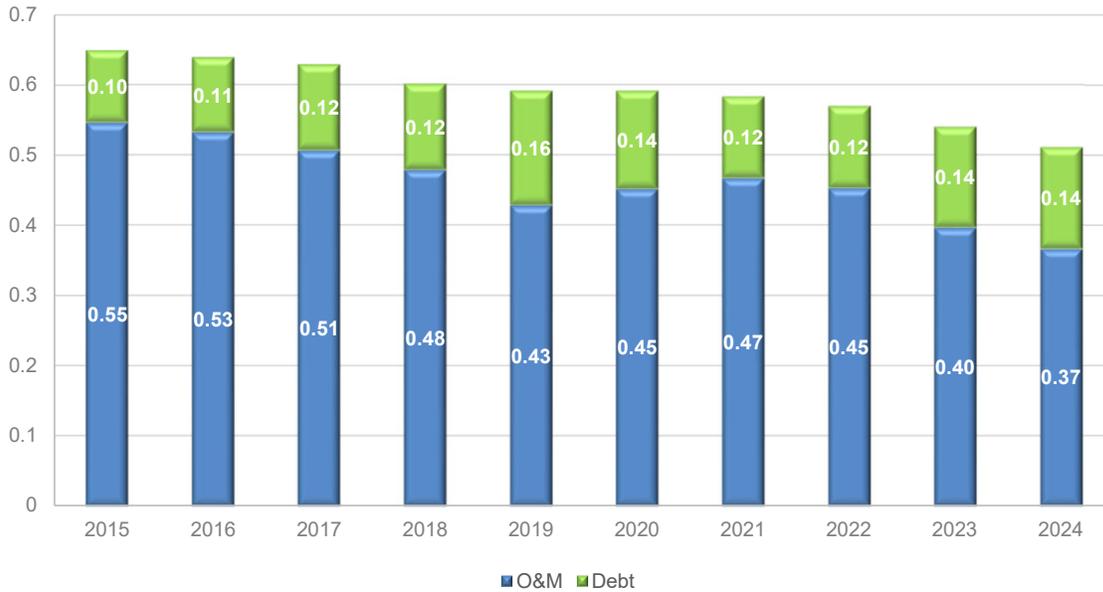
FY2024 Citywide Expenditure Budget



Property Tax

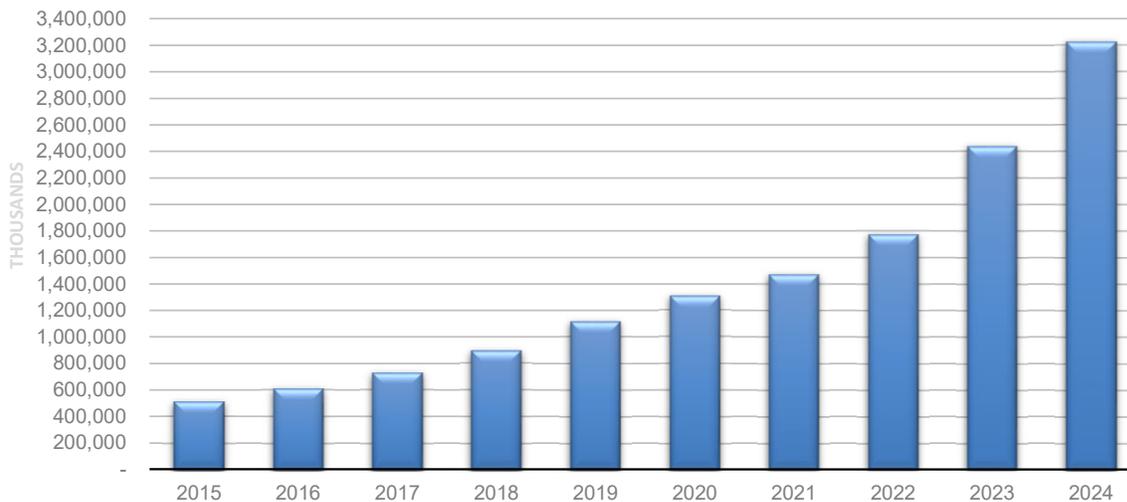
The proposed property tax rate is **\$0.510717**. The FY2024 property tax rate is \$0.510717/\$100, which is less than the FY2023 tax rate. The rate is above the no-new-revenue rate of \$0.464353/\$100. (Numbers on chart have been rounded to nearest penny.)

Property Tax Rate



The certified taxable property value increased by **32.3 percent**. The certified value for all property is approximately \$3.2 billion. The property tax rate generates a total tax levy of \$16,017,815.

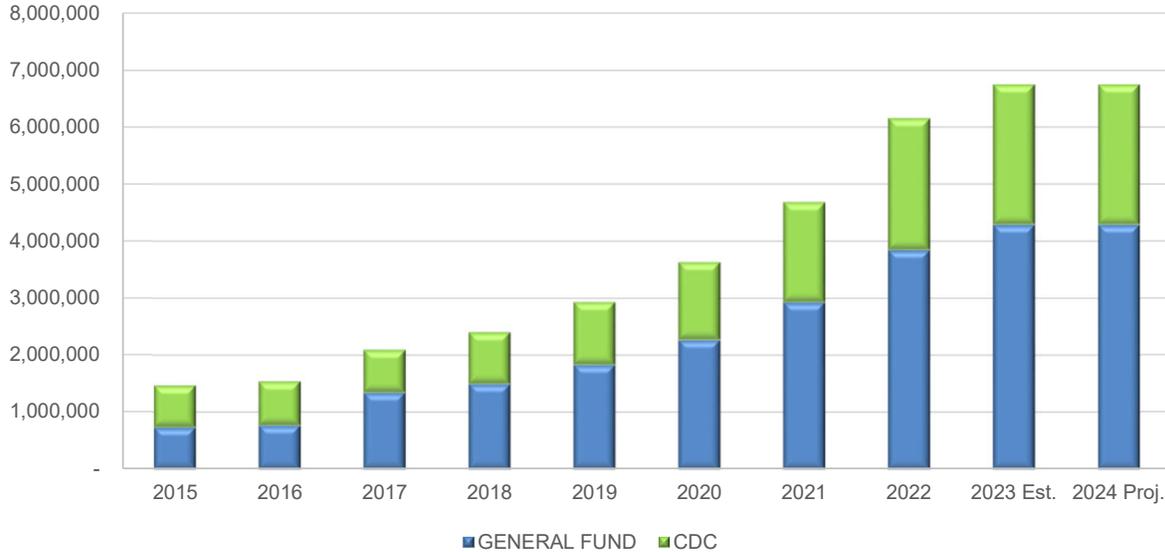
Taxable Assessed Value
(in thousands)



Sales Tax

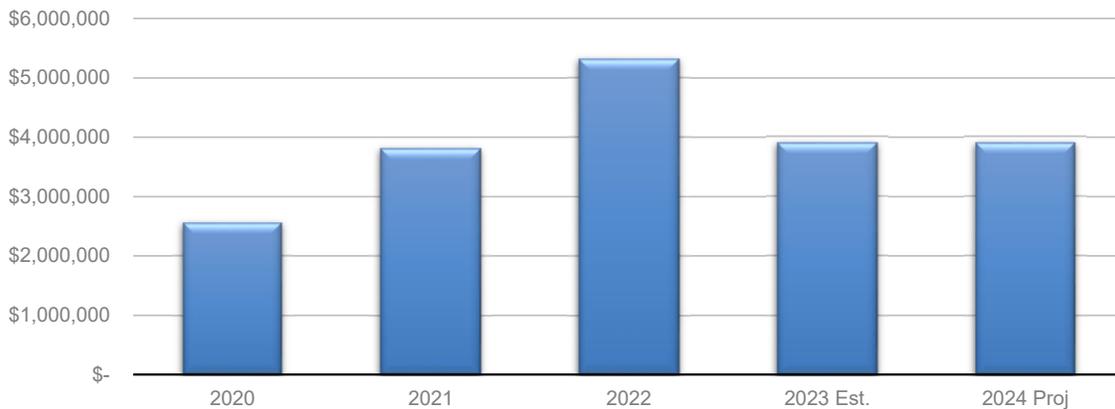
The total sales tax in Anna is 8.25 percent of goods or services sold within the City's boundaries. The tax is collected by businesses making the sale and is remitted to the State's Comptroller of Public Accounts on a monthly, or in some cases, a quarterly basis. Of the 8.25 percent tax, the State retains 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, 2024, Anna expects to receive \$6,753,000 in sales tax.

Sales Tax Revenue



Building Permits

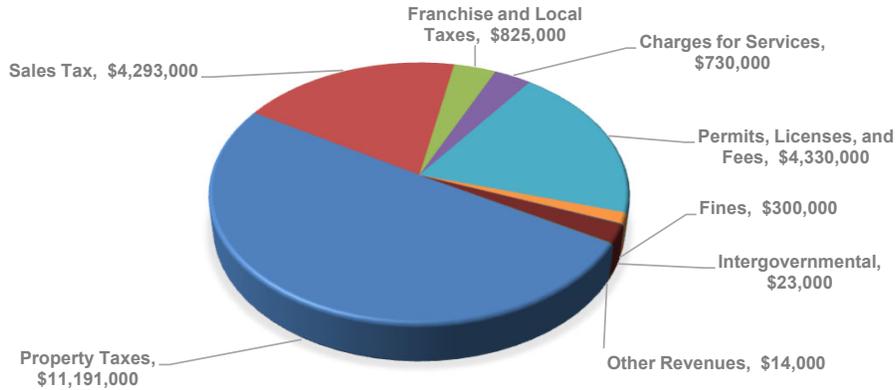
Building Permit Revenue



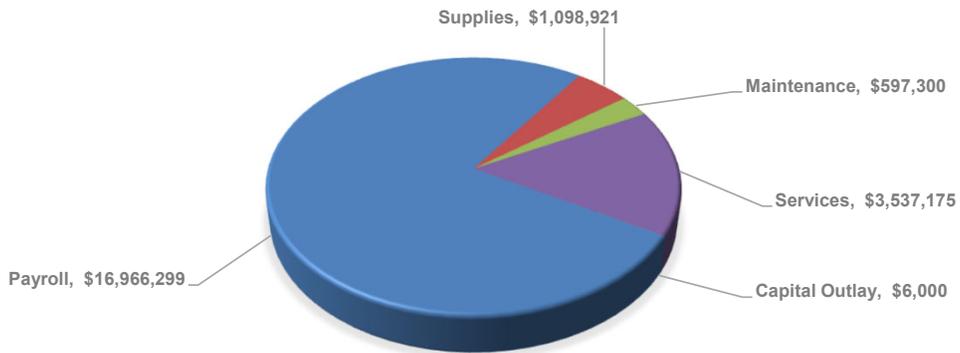
General Fund

The General Fund revenues are projected to increase to \$22,206,000 which is \$2,725,336 higher than the FY2023 revised budget. The General Fund expenditures are balanced with revenues at \$22,205,695 for on-going expenses. The largest expenditure by category is Payroll at 76 percent of the total General Fund Budget.

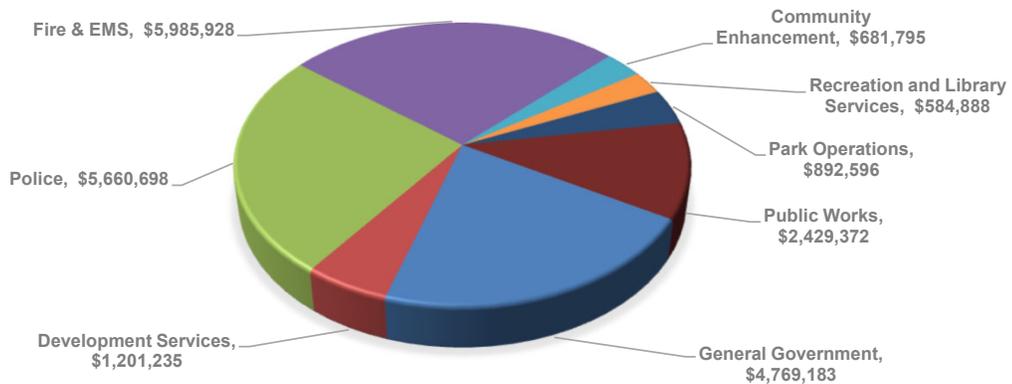
FY2024 General Fund Revenue Budget



FY2024 General Fund Expenditure Budget by Category



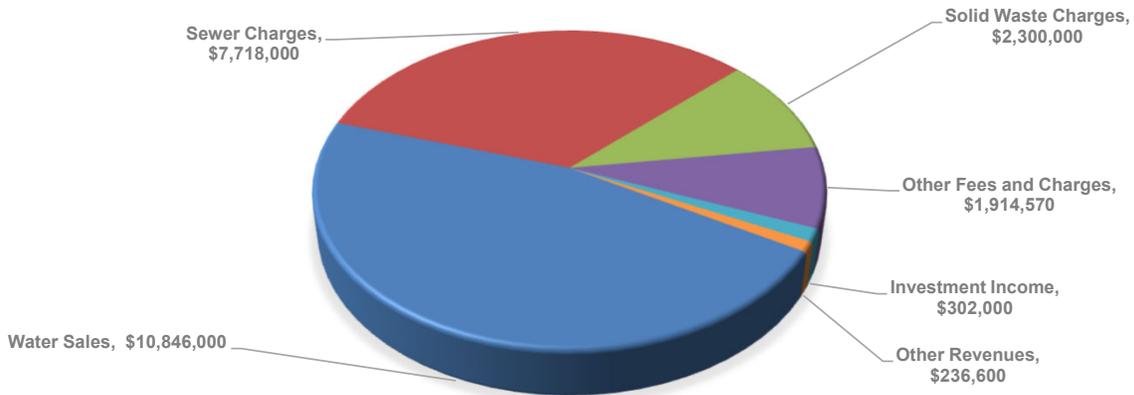
FY2024 General Fund Expenditure Budget by Department



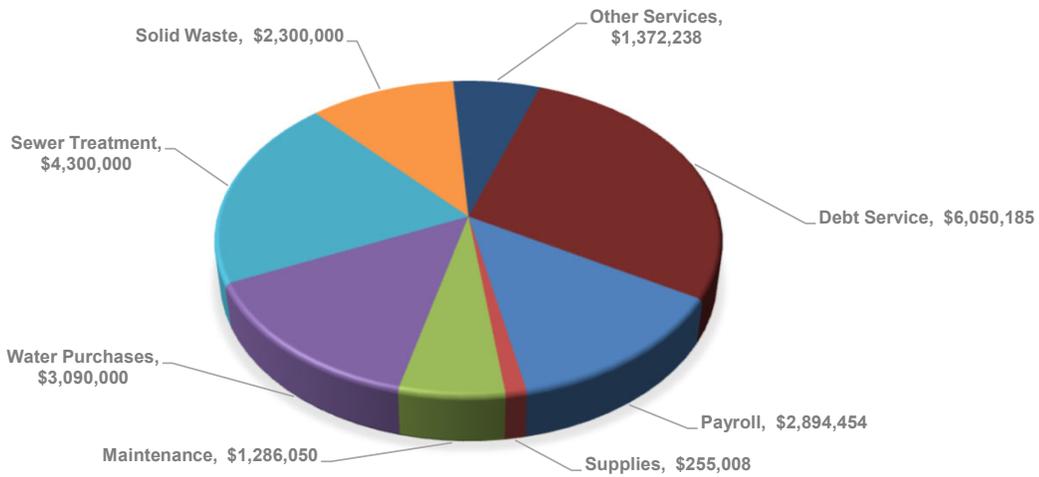
Utility Fund

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.

FY2024 Utility Fund Revenue Budget



FY2024 Utility Fund Expenditure Budget by Category



Sample Residential Monthly Water and Sewer Bill

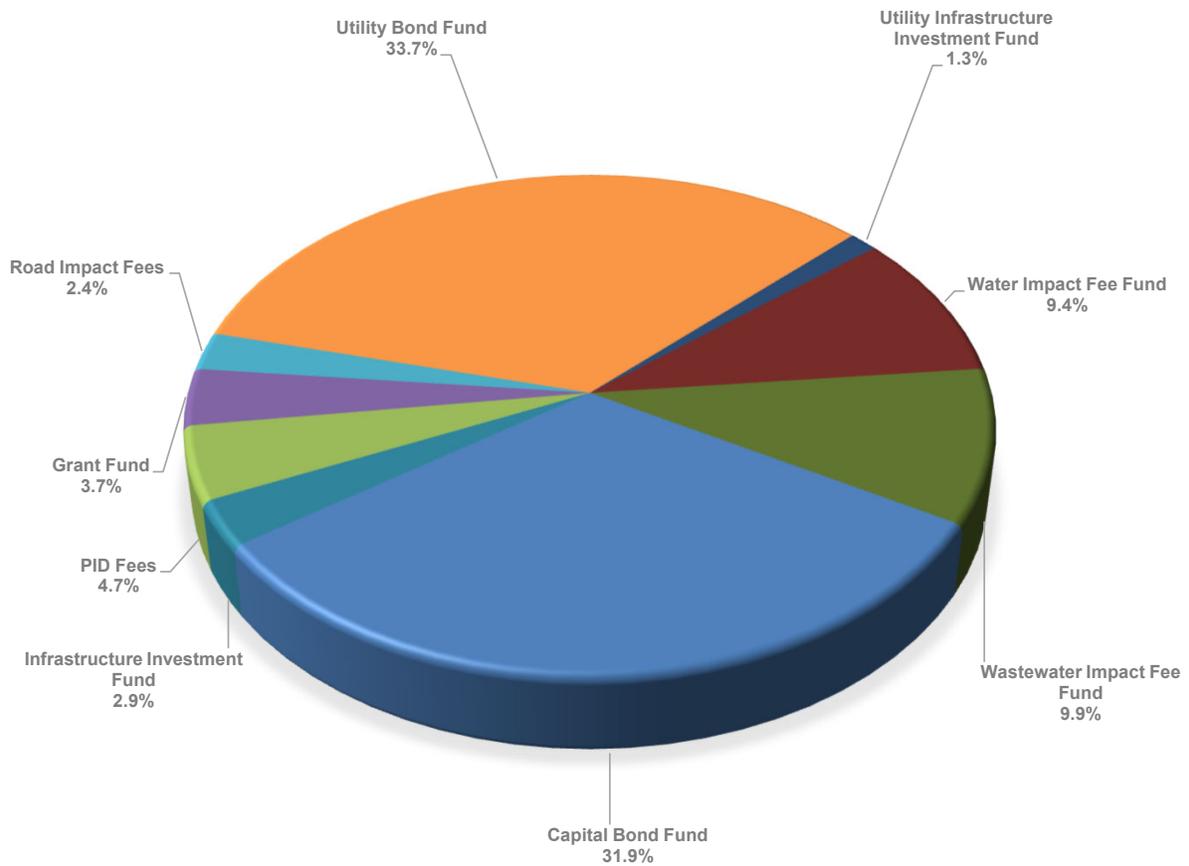
Consumption	FY2023 Rate	FY2024 Rate	Change
2,000 gallons	\$ 62.52	\$ 75.10	\$ 12.58
5,000 gallons	\$ 103.38	\$ 123.97	\$ 20.59
10,000 gallons	\$ 171.48	\$ 205.42	\$ 33.94

Capital Improvement Program

The budget includes **\$103.2 million** for capital improvement projects. Significant items include:

- ◆ Fire Station #2 (\$11,000,000)
- ◆ Community Library (\$22,000,000)
- ◆ Downtown Infrastructure Improvements (\$6,000,000)
- ◆ Hurricane Creek Wastewater Treatment Plant (\$65,000,000)
- ◆ Collin Pump Station Ground Storage (\$11,000,000)
- ◆ Slayter Creek Park Improvements (\$2,000,000)

FY2024 CIP Appropriations by Source



Nate Pike
Mayor

Kevin Toten
Place 1

Randy Atchley
Place 4

Pete Cain
Place 2

Elden Baker
Place 5

Stan Carver
Place 3

Lee Miller
Place 6

THE CITY OF
Anna

Carrie Land, TRMC, MMC
City Secretary

Ryan Henderson
Interim City Manager

Clark McCoy
City Attorney

Taylor Lough
Assistant City Manager

Greg Peters, PE
Interim Assistant City Manager

Terri Doby, CGFO
Budget Manager

Steven Smith
Interim Director of Public Works

Ross Altobelli
Director of Development Services

Dean Habel
Police Chief

Ray Isom
Fire Chief

Joey Grisham
Director of Economic Development

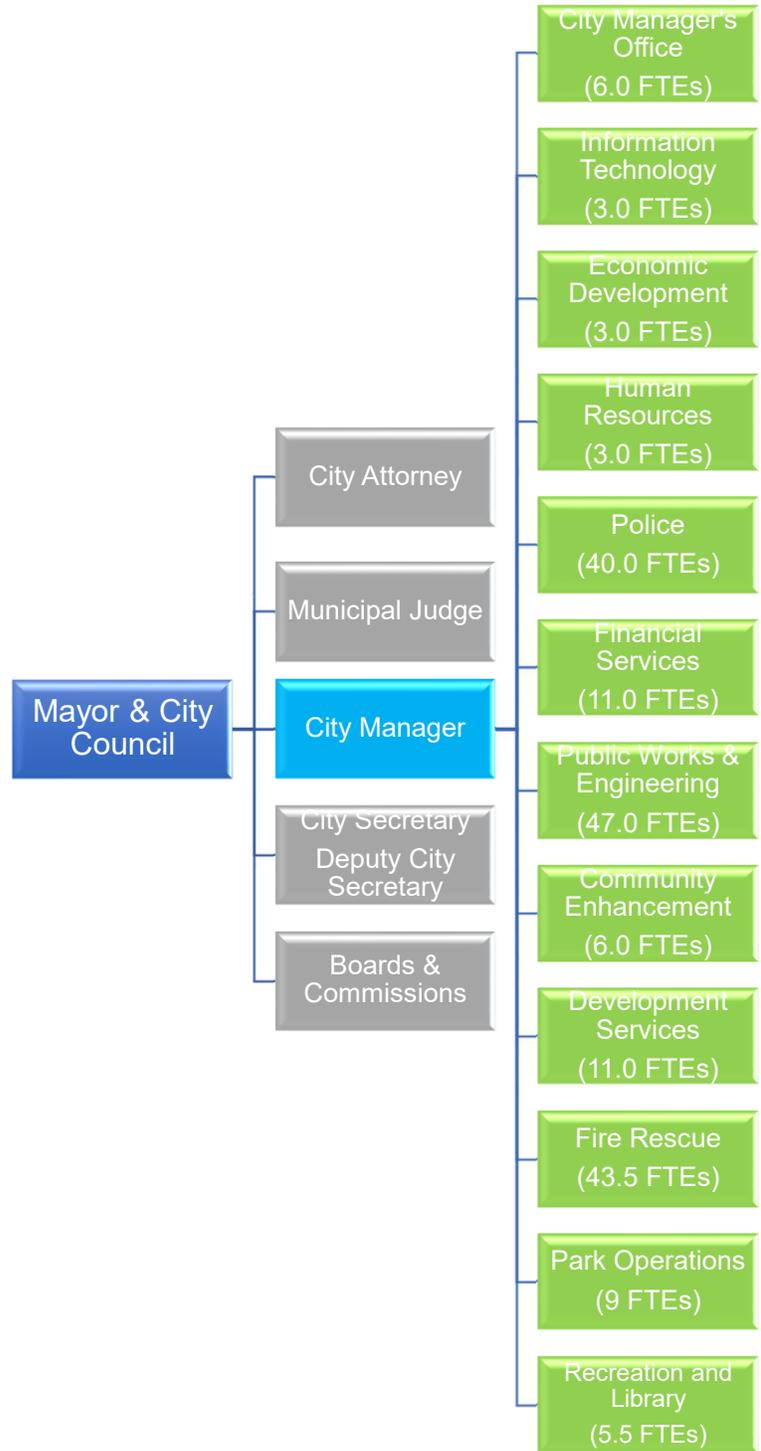
Marc Marchand
Director of Neighborhood Services

Stephanie Beitelschies
Director of Human Resources

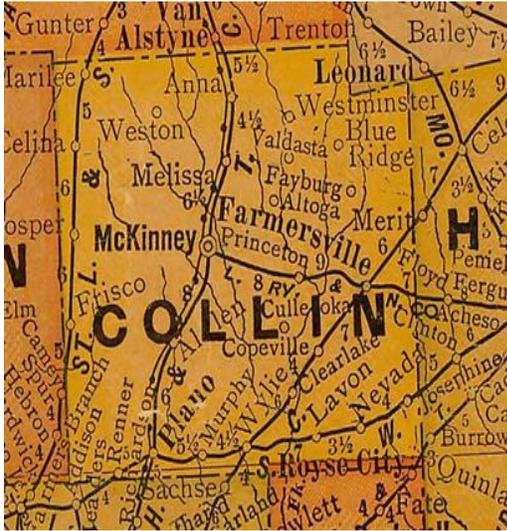
Alan Guard
Director of Finance

**CITY OF ANNA
ORGANIZATION CHART**

City of Anna, Texas
City Officials Organization Chart



**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 23,960.

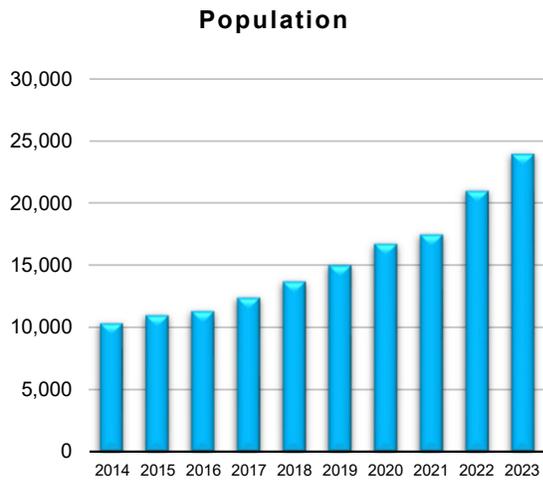
(Source: City of Anna and Anna Chamber of Commerce)

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. 2024 will bring an increased focus on Downtown Anna.

**CITY OF ANNA
COMMUNITY PROFILE**



Principal Property Taxpayers	Tax Year 2023
D R Horton - Texas LTD	\$ 22,280,503
MM Anna 325 LLC	\$ 20,836,780
Wal-Mart Real Estate Business Trust	\$ 18,960,390
CZ GA I LLC	\$ 17,839,073
Pulte Homes of Texas LP	\$ 14,701,439
Brightland Homes LTC	\$ 11,349,450
Q Seminole Anna Town Center LP	\$ 10,960,548
Parmore Anna Holdings LLC	\$ 10,213,074
North Texas Surgery Real Estate LLC	\$ 8,900,000
HON III LLC	\$ 8,897,809

- ◆ Median age: 32.3
 - ◆ Average family: 3.1
 - ◆ 26.6% some college
 - ◆ 37.4% bachelors or higher
- Source: Esri

- ### Trade Area
- ◆ 5 mi. = 35,793
 - ◆ 10 mi. = 70,184
 - ◆ 20 mi. = 616,197
- Source: Esri

Anna Business Progress

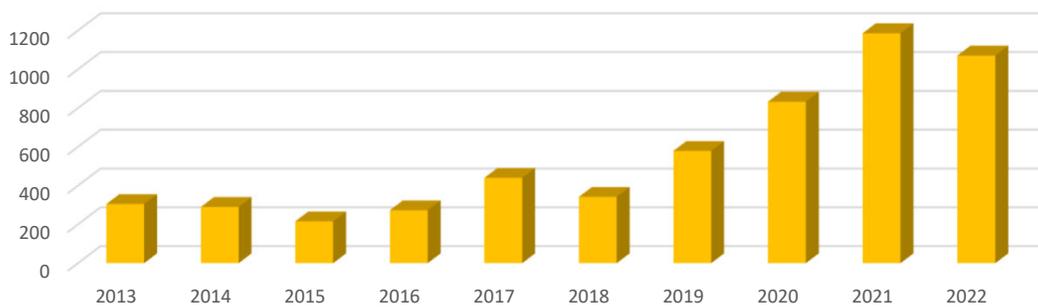


Over 45 new businesses
opened in the last two years and
400+ jobs created



More than 160,000 square feet
of commercial space built or under
construction since 2019

Residential Building Permits



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.

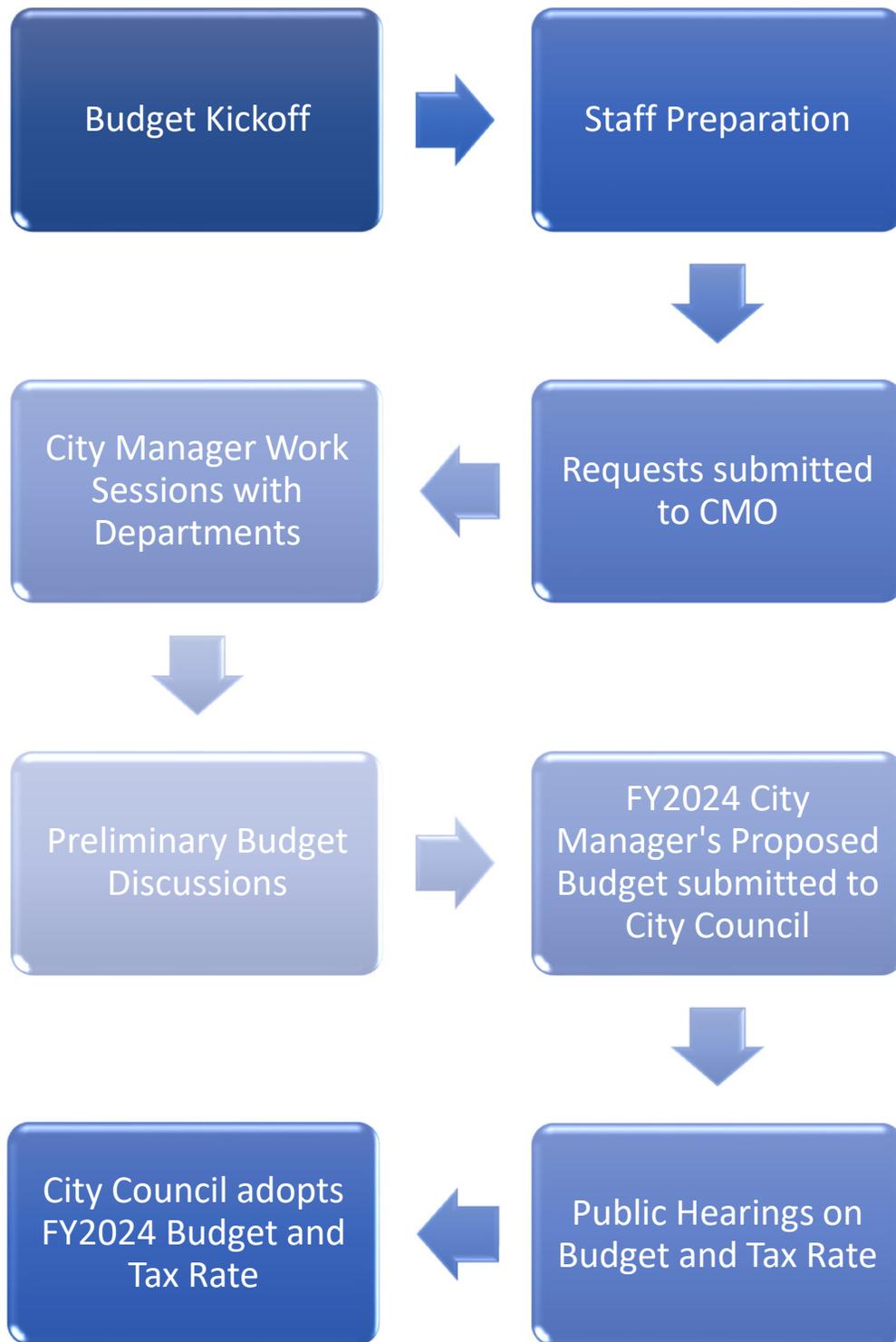
While the budget process is truly a year-round endeavor, the bulk of the work begins at the end of the 2nd quarter of each fiscal year. The budget process generally begins when the Budget Manager develops a Budget Calendar and departments are given preliminary direction from the City Manager regarding 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 13, 2023

FY2024 Budget Kickoff

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

May 1, 2023

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 sessions.

May 8 - 19, 2023

Work Sessions with City Manager

A series of meetings are conducted by the City Manager's Office with individual departments to discuss each department's budget requests.

June 1 - July 31, 2023

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, 2023

Certified Tax Rolls Received

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

August 8, 2023

FY2024 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 8, 2023

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, the voter-approval tax rate calculation and the de minimis 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 5, 2023

Public Hearing Held

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

September 12, 2023

City Council Adopts the FY2024 Budget

City Council approves ordinances adopting the budget for the fiscal year beginning October 1, 2023.

November 1, 2023

FY2024 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., 2023 - Sept., 2024

Budget is implemented, monitored, & amended

Throughout the fiscal year, City staff closely monitors and tracts 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 \$58.1 million or 98 percent of Anna's total operating revenue (excluding interfund transfers).

Property Tax

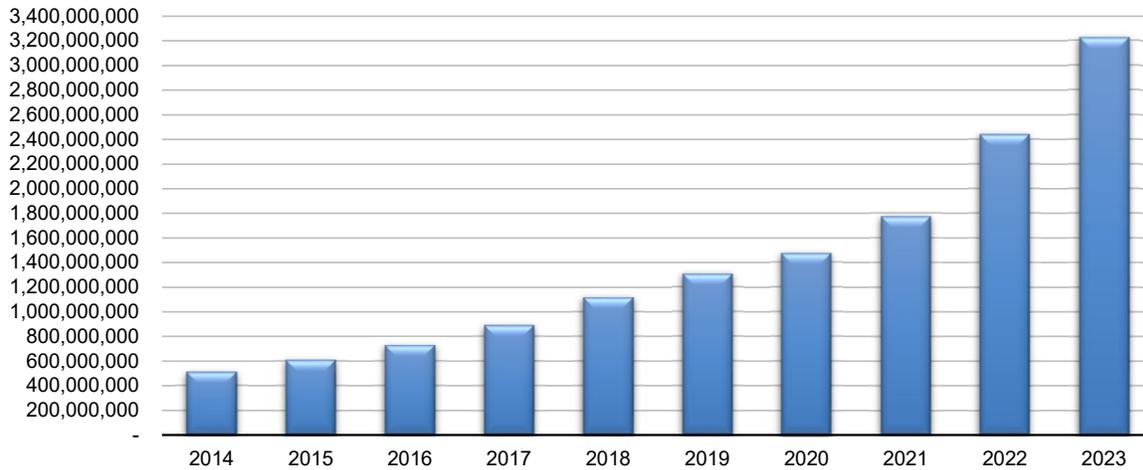
In Texas, property taxes are often the primary source of revenue for local governments. Local governments set tax rates and collect property taxes that are used to provide local services including schools, streets and roads, police and fire protection and many other services.

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 2023 (FY2024) is \$3,226,857,656. This represents an increase of 32.3 percent and is due, in part, to the addition of almost \$380 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 2023 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 2014 was approximately 10,350. 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, 2023 was approximately 23,960.

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
2004	136,234,607	0.499700	0.499700	0.000000	\$ 680,764
2005	211,508,957	0.525000	0.525000	0.000000	\$ 1,110,422
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

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.

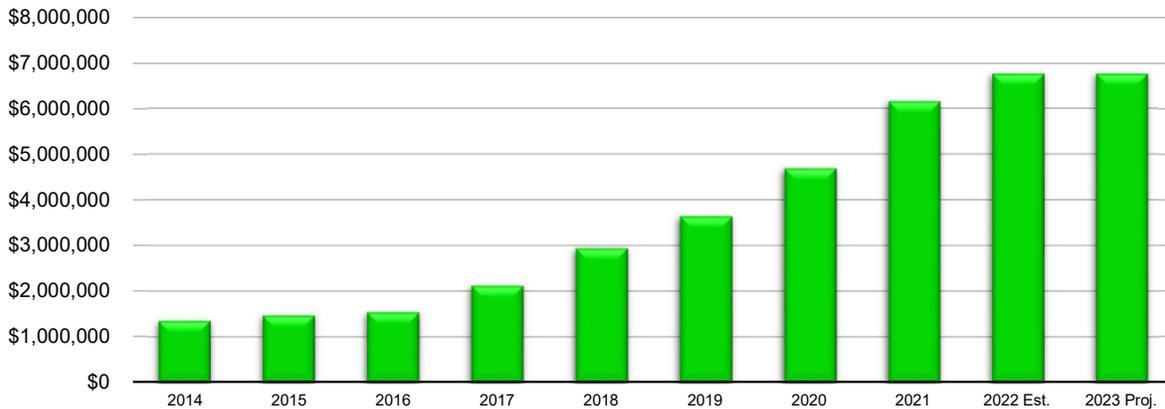
**CITY OF ANNA
SUMMARY OF REVENUES**

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
2019	\$1,835,421	\$1,101,253	\$2,936,674
2020	\$2,271,318	\$1,362,791	\$3,634,109
2021	\$2,929,877	\$1,757,926	\$4,687,803
2022	\$3,847,911	\$2,308,746	\$6,156,657
2023 Est.	\$4,293,100	\$2,460,000	\$6,753,100
2024 Proj.	\$4,293,000	\$2,460,000	\$6,753,000

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

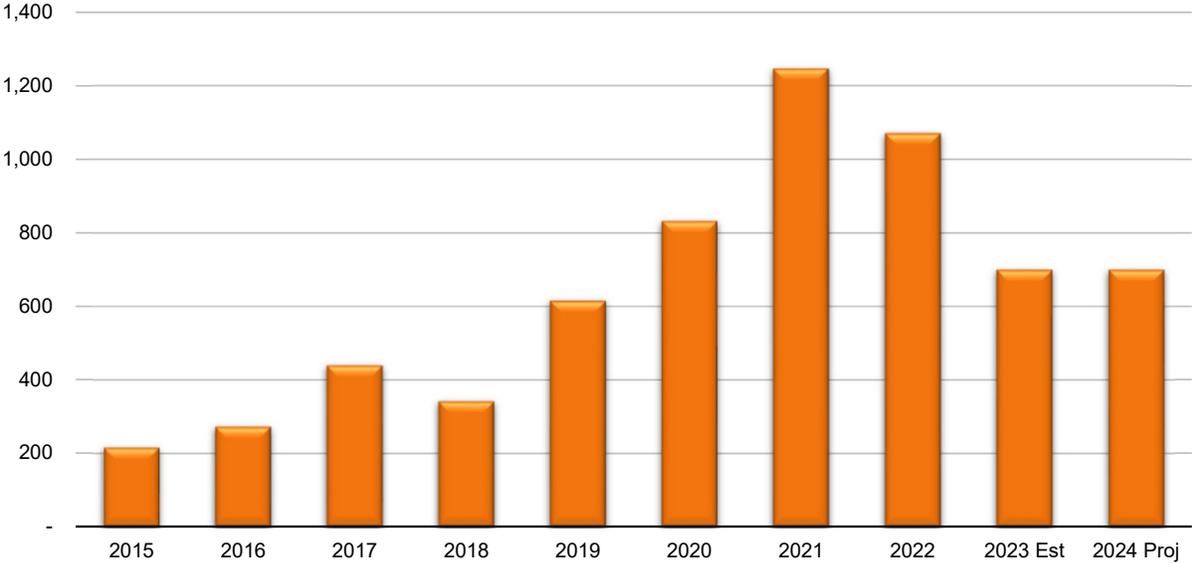
Development revenue is a combination of single-family residential building permits, commercial building permits, zoning and subdivision fees, and all other fees related to the permitting and approval of construction activity in the City.

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 four consecutive years. Development revenue is driven by building activity in the City. Single family permits were up over 49% from FY2020 to FY2021. At least eight multi-family projects are expected to commence construction by the end of FY2023.

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.

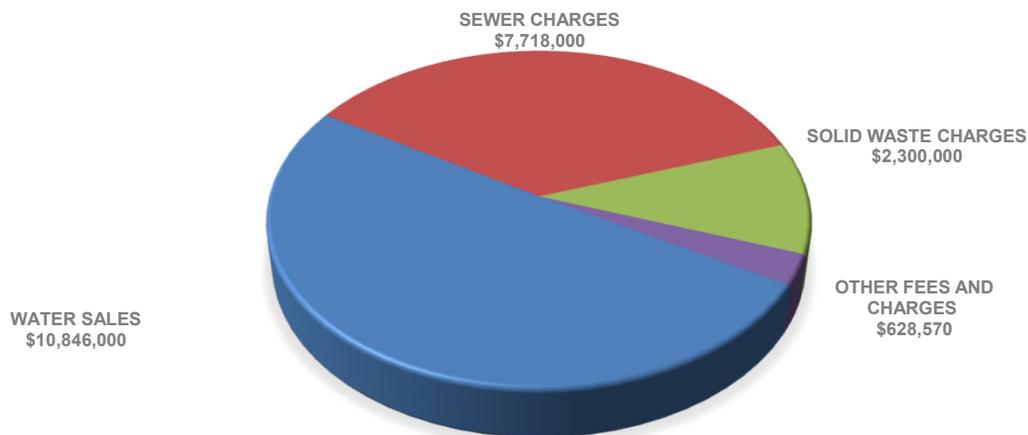
In reviewing the fiscal health of the Utility Fund during the FY2020 budget process, staff determined the need for an updated utility rate structure. A rate model consultant was engaged, and in July 2020, the City Council approved a utility rate policy.

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	FY2023 Rate	FY2024 Rate	Change
2,000 gallons	\$ 62.52	\$ 75.10	\$ 12.58
5,000 gallons	\$ 103.38	\$ 123.97	\$ 20.59
10,000 gallons	\$ 171.48	\$ 205.42	\$ 33.94

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 is a distinct, self-balancing entity. 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. The stormwater utility funds public drainage operations and maintenance and implements stormwater quality initiatives such as street sweeping, inlet protection, pollution prevention and erosion protection.

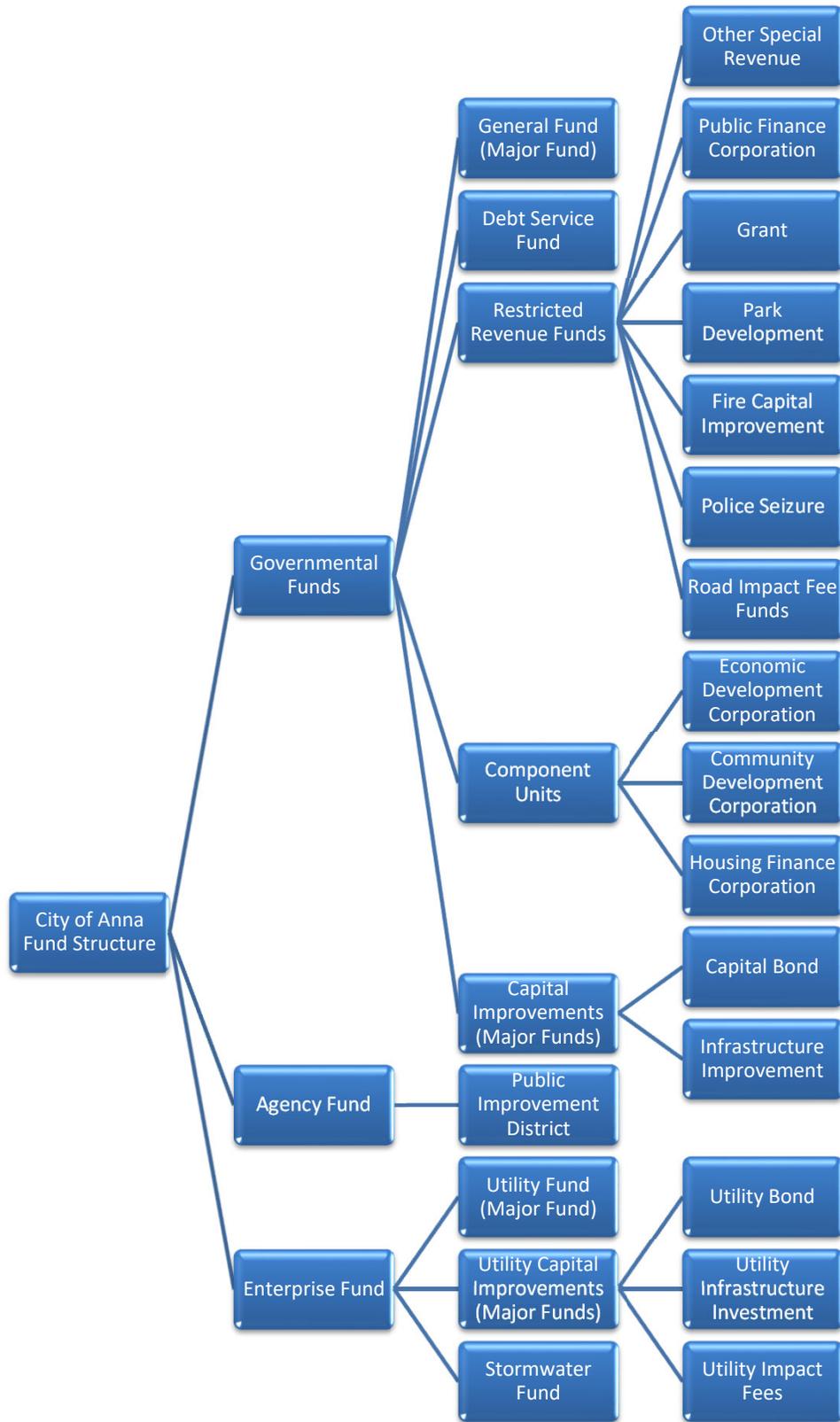
Basis of Budgeting

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 Finance
BEGINNING BALANCES	\$ 10,742,087	\$ 79,294	\$ 6,963,206	\$ 248,150	\$ 13,299	\$ 155,623	\$ 377,050
REVENUES:							
Property Taxes	\$ 11,191,000	\$ 4,665,234	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	4,293,000	-	-	-	-	-	-
Franchise and Local Taxes	825,000	-	-	-	-	-	-
Charges for Services	730,000	-	21,492,570	345,000	-	-	-
Fines	300,000	-	-	-	-	7,500	-
Permits, Licenses and Fees	4,330,000	-	1,286,000	5,000	-	-	-
Intergovernmental	23,000	-	-	-	-	-	-
Investment Income	500,000	4,000	302,000	-	35,000	1,000	-
Other Revenues	14,000	-	236,600	-	-	30,500	-
TOTAL	\$ 22,206,000	\$ 4,669,234	\$ 23,317,170	\$ 350,000	\$ 35,000	\$ 39,000	\$ -
Transfers from other funds	-	-	-	-	-	-	-
TOTAL REVENUES	\$ 22,206,000	\$ 4,669,234	\$ 23,317,170	\$ 350,000	\$ 35,000	\$ 39,000	\$ -
TOTAL AVAILABLE RESOURCES	\$ 32,948,087	\$ 4,748,528	\$ 30,280,376	\$ 598,150	\$ 48,299	\$ 194,623	\$ 377,050
EXPENDITURES:							
Payroll	\$ 16,966,299	\$ -	\$ 2,894,454	\$ 115,040	\$ -	\$ 1,800	\$ -
Supplies	1,098,921	-	255,008	9,000	-	-	-
Maintenance	597,300	-	1,286,050	-	-	-	-
Services	3,537,175	5,500	11,062,238	32,500	-	9,325	-
Debt Service	-	4,665,234	6,050,185	-	-	-	-
Capital Outlay	6,000	-	-	-	-	-	-
Capital Improvement	-	-	-	-	-	-	-
TOTAL	\$ 22,205,695	\$ 4,670,734	\$ 21,547,935	\$ 156,540	\$ -	\$ 11,125	\$ -
Transfers to other funds	2,800,000	-	975,000	-	-	-	-
TOTAL EXPENDITURES	\$ 25,005,695	\$ 4,670,734	\$ 22,522,935	\$ 156,540	\$ -	\$ 11,125	\$ -
ENDING FUND BALANCES	\$ 7,942,392	\$ 77,794	\$ 7,757,441	\$ 441,610	\$ 48,299	\$ 183,498	\$ 377,050
Fund Balance Percentage	35.8%	1.7%	36.0%			1649.4%	0.0%

**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 FY2024	Estimated FY2023	Actual FY2022
\$ 4,159,077	\$ 318,538	\$ 15,212	\$ 7,691,277	\$ 5,169,688	\$ 550,517	\$ 135,015,490	\$ 171,498,508	\$ 75,436,399	\$ 64,026,956
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,856,234	\$ 13,327,686	\$ 10,084,783
-	-	-	2,460,000	-	-	-	6,753,000	6,753,100	6,156,657
-	-	-	-	-	-	-	825,000	825,000	888,723
1,300,000	15,000	-	-	78,120	-	-	23,960,690	18,795,833	18,955,624
-	-	-	-	-	-	-	307,500	327,000	249,927
60,000	-	-	-	-	-	-	5,681,000	5,471,300	8,799,585
-	-	-	-	-	-	-	23,000	48,384	72,913
155,000	2,000	-	15,000	25,000	-	4,365,000	5,404,000	5,764,500	471,248
2,000	-	-	-	-	-	30,224,800	30,507,900	110,781,200	26,568,677
\$ 1,517,000	\$ 17,000	\$ -	\$ 2,475,000	\$ 103,120	\$ -	\$ 34,589,800	\$ 89,318,324	\$ 162,094,003	\$ 72,248,137
-	-	-	-	-	-	3,775,000	3,775,000	1,443,000	13,607,092
\$ 1,517,000	\$ 17,000	\$ -	\$ 2,475,000	\$ 103,120	\$ -	\$ 38,364,800	\$ 93,093,324	\$ 163,537,003	\$ 85,855,229
\$ 5,676,077	\$ 335,538	\$ 15,212	\$ 10,166,277	\$ 5,272,808	\$ 550,517	\$ 173,380,290	\$ 264,591,832	\$ 238,973,402	\$ 149,882,185
\$ 135,793	\$ -	\$ -	\$ 462,634	\$ -	\$ -	\$ -	\$ 20,576,020	\$ 18,606,244	\$ 14,224,542
227,000	29,500	-	16,100	-	-	-	1,635,529	1,411,406	1,191,021
-	-	-	-	50,000	-	-	1,933,350	1,162,575	1,636,509
38,100	-	-	4,289,665	484,550	-	-	19,459,053	17,121,147	13,383,429
-	-	-	203,006	-	-	-	10,918,425	8,174,555	4,438,930
83,000	130,000	-	350,000	-	-	-	569,000	204,000	335,726
4,807,500	-	-	-	-	-	98,342,505	103,150,005	24,791,742	17,535,345
\$ 5,291,393	\$ 159,500	\$ -	\$ 5,321,405	\$ 534,550	\$ -	\$ 98,342,505	\$ 158,241,382	\$ 71,471,669	\$ 52,745,502
-	-	-	-	-	-	-	3,775,000	1,443,000	13,607,092
\$ 5,291,393	\$ 159,500	\$ -	\$ 5,321,405	\$ 534,550	\$ -	\$ 98,342,505	\$ 162,016,382	\$ 72,914,669	\$ 66,352,594
\$ 384,684	\$ 176,038	\$ 15,212	\$ 4,844,872	\$ 4,738,258	\$ 550,517	\$ 75,037,785	\$ 102,575,450	\$ 166,058,733	\$ 83,529,591
0.0%	0.0%	0.0%	91.0%	886.4%	0.0%		64.8%	232.3%	158.4%

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

	Actual 2021-22	Budget 2022-23	Estimated 2022-23	Budget 2023-24
BEGINNING BALANCES	\$ 64,026,956	\$ 44,392,385	\$ 75,436,399	\$ 171,498,508
REVENUES:				
Property Taxes	\$ 10,084,783	\$ 12,876,950	\$ 13,327,686	\$ 15,856,234
Sales Tax	6,156,657	6,753,100	6,753,100	6,753,000
Franchise and Local Taxes	888,723	825,000	825,000	825,000
Charges for Services	18,955,624	16,700,263	18,795,833	23,960,690
Fines	249,927	302,000	327,000	307,500
Permits, Licenses and Fees	8,799,585	4,772,000	5,471,300	5,681,000
Intergovernmental	72,913	-	48,384	23,000
Investment Income	471,248	218,500	5,764,500	5,404,000
Other Revenues	26,568,677	112,981,500	110,781,200	30,507,900
TOTAL	\$ 72,248,137	\$ 155,429,313	\$ 162,094,003	\$ 89,318,324
Transfers from other funds	13,607,092	1,418,000	1,443,000	3,775,000
TOTAL REVENUE	\$ 85,855,229	\$ 156,847,313	\$ 163,537,003	\$ 93,093,324
TOTAL AVAILABLE RESOURCES	\$ 149,882,185	\$ 201,239,698	\$ 238,973,402	\$ 264,591,832
EXPENDITURES:				
Payroll	\$ 14,224,542	\$ 18,606,244	\$ 18,606,244	\$ 20,576,020
Supplies	1,191,021	1,411,406	1,411,406	1,635,529
Maintenance	1,636,509	1,162,575	1,162,575	1,933,350
Services	13,383,429	14,246,147	17,121,147	19,459,053
Debt Service	4,438,930	5,770,981	8,174,555	10,918,425
Capital Outlay	335,726	204,000	204,000	569,000
Capital Improvement	17,535,345	95,329,863	24,791,742	103,150,005
TOTAL	\$ 52,745,502	\$ 136,731,216	\$ 71,471,669	\$ 158,241,382
Transfers to other funds	13,607,092	1,418,000	1,443,000	3,775,000
TOTAL EXPENDITURES	\$ 66,352,594	\$ 138,149,216	\$ 72,914,669	\$ 162,016,382
ENDING FUND BALANCES	\$ 83,529,591	\$ 63,090,482	\$ 166,058,733	\$ 102,575,450

**CITY OF ANNA
CHANGE IN FUND BALANCE**

FUND	PROJECTED FUND BALANCE 9/30/23	PROJECTED FUND BALANCE 9/30/24	% CHANGE	EXPLANATION
GENERAL	\$ 10,742,087	\$ 7,942,392	-26%	Utilizing excess over policy for one-time purchases
DEBT SERVICE	\$ 79,294	\$ 77,794	-2%	Restricted revenue; no planned purchases
UTILITY	\$ 6,963,206	\$ 7,757,441	11%	Building reserve to prepare for adverse weather events
STORMWATER	\$ 248,150	\$ 441,610	78%	Building in anticipation of increased program activity in future
SPECIAL REVENUE	\$ 155,623	\$ 183,498	18%	Restricted revenue; no planned purchases
PUBLIC FINANCE CORPORATION	\$ 377,050	\$ 377,050	0%	Restricted revenue; no planned purchases
PARK DEVELOPMENT	\$ 4,159,077	\$ 384,684	-91%	Utilizing for Capital Improvement Projects
FIRE CAPITAL	\$ 318,538	\$ 176,038	-45%	Utilizing for one-time purchases
PUBLIC SAFETY SEIZURE	\$ 15,212	\$ 15,212	0%	No planned purchases
COMMUNITY DEVELOPMENT	\$ 7,691,277	\$ 4,844,872	-37%	Utilizing for Capital Improvement Projects
ECONOMIC DEVELOPMENT	\$ 5,169,688	\$ 4,738,258	-8%	Change in revenue source; drawdown is planned
HOUSING FINANCE CORPORATION	\$ 550,517	\$ 550,517	0%	No planned purchases

**CITY OF ANNA
PERSONNEL SUMMARY**

	Actual 2021-22	Estimated 2022-23	Budget 2023-24	Increase (Decrease)
GENERAL FUND				
City Manager's Office				
City Manager	1.0	1.0	1.0	-
Assistant City Manager	1.0	2.0	2.0	-
Assistant to the City Manager	1.0	1.0	1.0	-
Budget Manager	1.0	1.0	1.0	-
Communications Manager	1.0	1.0	1.0	-
	5.0	6.0	6.0	-
City Secretary				
City Secretary	1.0	1.0	1.0	-
Deputy City Secretary	1.0	1.0	1.0	-
Admin. Assistant / Records Clerk	0.5	1.0	1.0	-
	2.5	3.0	3.0	-
Information Technology				
IT Director	1.0	1.0	1.0	-
Systems Administrator	1.0	1.0	1.0	-
IT Help Desk Support	-	1.0	1.0	-
	2.0	3.0	3.0	-
Finance				
Director of Finance	1.0	1.0	1.0	-
Assistant Director of Finance	1.0	1.0	1.0	-
Senior Accountant	1.0	1.0	1.0	-
Accountant	1.0	1.0	1.0	-
Accounting Technician	1.0	1.0	1.0	-
	5.0	5.0	5.0	-
Human Resources				
Director of Human Resources	1.0	1.0	1.0	-
Human Resources Manager	1.0	1.0	1.0	-
Human Resources Coordinator	1.0	1.0	1.0	-
	3.0	3.0	3.0	-
Fleet and Facilities				
Mechanic	1.0	1.0	1.0	-
Fleet Maintenance Technician	-	1.0	1.0	-
Facilities Specialist	1.0	1.0	1.0	-
Custodian	-	2.0	2.0	-
	2.0	5.0	5.0	-
Municipal Court				
Municipal Court Administrator	1.0	1.0	1.0	-
Municipal Court Clerk	-	1.0	1.0	-
	1.0	2.0	2.0	-

**CITY OF ANNA
PERSONNEL SUMMARY**

	Actual 2021-22	Estimated 2022-23	Budget 2023-24	Increase (Decrease)
Development Services				
Director of Development Services	1.0	1.0	1.0	-
Planning Manager	1.0	1.0	1.0	-
Administrative Assistant	1.0	1.0	1.0	-
Planner II	1.0	1.0	1.0	-
Plans Examiner	1.0	1.0	1.0	-
GIS Manager	1.0	-	-	-
Senior Building Inspector	1.0	1.0	1.0	-
Building Inspector	2.0	2.0	2.0	-
Building Official	1.0	1.0	1.0	-
Development Services Technician	1.0	1.0	1.0	-
Planning Technician	-	1.0	1.0	-
	11.0	11.0	11.0	-
Police				
Police Chief	1.0	1.0	1.0	-
Assistant Police Chief	1.0	1.0	1.0	-
Records Administrator	1.0	1.0	1.0	-
Property and Evidence Tech	-	1.0	1.0	-
Lieutenant	1.0	2.0	2.0	-
Sergeant	4.0	4.0	4.0	-
Sergeant Detective	1.0	1.0	1.0	-
Corporal	4.0	4.0	4.0	-
Police Officer	16.0	18.0	21.0	3.0
Detective	4.0	4.0	4.0	-
	33.0	37.0	40.0	3.0
Fire				
Fire Chief	1.0	1.0	1.0	-
Assistant Fire Chief	1.0	1.0	1.0	-
Division Chief	1.0	1.0	1.0	-
Battalion Chief	3.0	3.0	3.0	-
Fire Prevention Captain	1.0	1.0	1.0	-
Fire Shift Captain	3.0	3.0	3.0	-
Fire Inspector Investigator	-	1.0	1.0	-
Fire Driver / Engineer	3.0	3.0	3.0	-
Fire Fighter	12.0	16.5	28.5	12.0
Fire Services Coordinator	1.0	1.0	1.0	-
	26.0	31.5	43.5	12.0
Community Enhancement				
Director of Neighborhood Services	1.0	1.0	-	(1.0)
Neighborhood Services Coordinator	1.0	1.0	1.0	-
Administrative Assistant	1.0	1.0	1.0	-
Code Compliance Manager	1.0	1.0	1.0	-
Code Compliance Officer	2.0	3.0	3.0	-
	6.0	7.0	6.0	(1.0)

**CITY OF ANNA
PERSONNEL SUMMARY**

	Actual 2021-22	Estimated 2022-23	Budget 2023-24	Increase (Decrease)
Parks				
Parks Superintendent	1.0	1.0	1.0	-
Parks Crew Leader	2.0	2.0	2.0	-
Maintenance Worker	5.0	6.0	6.0	-
	<u>8.0</u>	<u>9.0</u>	<u>9.0</u>	<u>-</u>
Recreation and Library Services				
Director of Neighborhood Services	-	-	1.0	1.0
Assistant Director	-	-	1.0	1.0
Recreation Coordinator	-	-	3.5	3.5
	<u>-</u>	<u>-</u>	<u>5.5</u>	<u>5.5</u>
Streets				
Street Superintendent	1.0	1.0	1.0	-
Crew Leader	1.0	2.0	2.0	-
Traffic Safety Technician	1.0	1.0	1.0	-
Right-of-Way Inspector	-	1.0	1.0	-
Maintenance Worker	6.0	5.0	5.0	-
	<u>9.0</u>	<u>10.0</u>	<u>10.0</u>	<u>-</u>
GENERAL FUND TOTAL	113.5	132.5	152.0	19.5

UTILITY FUND

Public Works Administration				
Director of Public Works	1.0	1.0	1.0	-
Assistant Director of Public Works	1.0	1.0	1.0	-
City Engineer	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	-
Custodian	1.0	-	-	-
GIS Manager	-	1.0	1.0	-
Public Works Coordinator	1.0	1.0	1.0	-
Receptionist	-	1.0	1.0	-
	<u>11.0</u>	<u>12.0</u>	<u>12.0</u>	<u>-</u>
Water				
Utility Operations Supervisor	1.0	1.0	1.0	-
Utility Maintenance Field Supervisor	1.0	1.0	1.0	-
Maintenance Worker	2.0	4.0	4.0	-
Water Operator	2.0	2.0	2.0	-
Utility Crew Leader	2.0	2.0	2.0	-
Meter Service Crew Leader	1.0	1.0	1.0	-
	<u>9.0</u>	<u>11.0</u>	<u>11.0</u>	<u>-</u>
Wastewater				
Senior Wastewater Plant Operator	1.0	1.0	1.0	-
Maintenance Worker I	6.0	5.0	5.0	-
	<u>7.0</u>	<u>6.0</u>	<u>6.0</u>	<u>-</u>

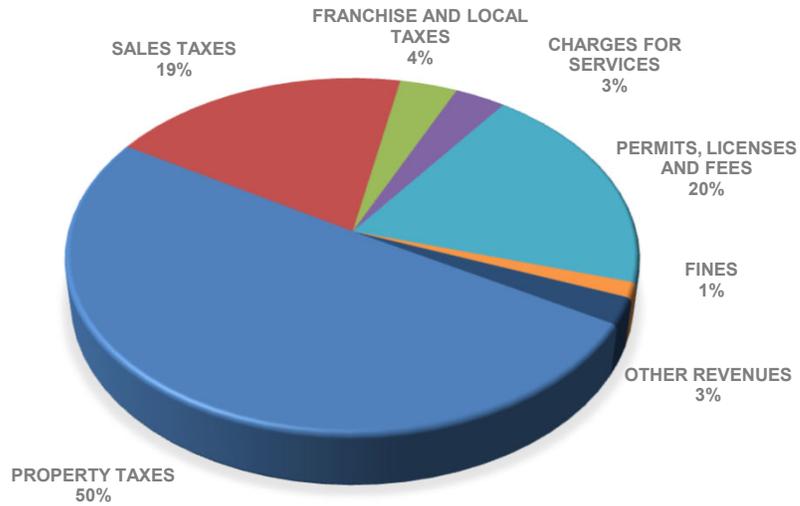
**CITY OF ANNA
PERSONNEL SUMMARY**

	Actual 2021-22	Estimated 2022-23	Budget 2023-24	Increase (Decrease)
Utility Billing				
Utility Billing Supervisor	1.0	1.0	1.0	-
Senior Utility Billing Clerk	-	1.0	1.0	-
Utility Billing Clerk	3.0	2.0	2.0	-
Admin. Assistant / Records Clerk	0.5	-	-	-
	<u>4.5</u>	<u>4.0</u>	<u>4.0</u>	<u>-</u>
UTILITY FUND TOTAL	31.5	33.0	33.0	-
STORMWATER FUND				
Maintenance Worker I	-	2.0	2.0	-
	<u>-</u>	<u>2.0</u>	<u>2.0</u>	<u>-</u>
STORMWATER TOTAL	-	2.0	2.0	-
PARK DEVELOPMENT FUND				
Recreation Manager	1.0	-	-	-
Assistant Director	-	1.0	-	(1.0)
Parks Planning Manager	1.0	1.0	1.0	-
Recreation Coordinator	1.5	3.0	-	(3.0)
	<u>3.5</u>	<u>5.0</u>	<u>1.0</u>	<u>(4.0)</u>
PARK DEVELOPMENT TOTAL	3.5	5.0	1.0	(4.0)
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 Coordinator	1.0	1.0	1.0	-
	<u>3.0</u>	<u>3.0</u>	<u>3.0</u>	<u>-</u>
COMMUNITY DEVELOP. TOTAL	3.0	3.0	3.0	-
TOTAL EMPLOYEES, ALL FUNDS	151.5	175.5	191.0	15.5

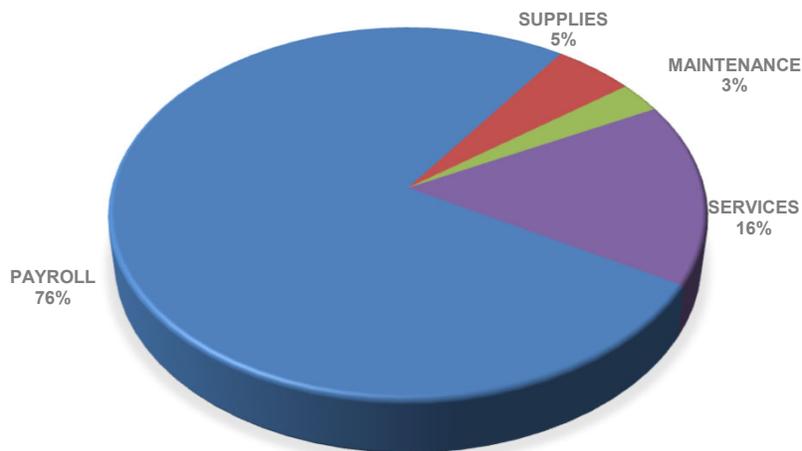
**CITY OF ANNA
GENERAL FUND**

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 2021-22	Budget 2022-23	Estimated 2022-23	Budget 2023-24
BEGINNING BALANCES	\$ 6,558,898	\$ 7,532,411	\$ 9,949,682	\$ 10,742,087
REVENUES:				
Property Taxes	\$ 8,004,989	\$ 9,418,264	\$ 9,869,000	\$ 11,191,000
Sales Tax	3,847,911	4,293,100	4,293,100	4,293,000
Franchise and Local Taxes	888,723	825,000	825,000	825,000
Charges for Services	166,821	273,000	785,000	730,000
Permits, Licenses and Fees	5,871,137	4,305,000	4,327,000	4,330,000
Fines	241,274	300,000	325,000	300,000
Intergovernmental	47,640	-	48,384	23,000
Investment Income	90,387	50,000	485,000	500,000
Other Revenues	154,514	16,300	16,300	14,000
TOTAL OPERATIONAL REVENUE	<u>\$ 19,313,396</u>	<u>\$ 19,480,664</u>	<u>\$ 20,973,784</u>	<u>\$ 22,206,000</u>
Transfers from other funds	-	-	25,000	-
TOTAL REVENUES	<u>\$ 19,313,396</u>	<u>\$ 19,480,664</u>	<u>\$ 20,998,784</u>	<u>\$ 22,206,000</u>
TOTAL AVAILABLE RESOURCES	<u>\$ 25,872,294</u>	<u>\$ 27,013,075</u>	<u>\$ 30,948,466</u>	<u>\$ 32,948,087</u>
EXPENDITURES:				
Payroll	\$ 11,270,087	\$ 14,742,349	\$ 14,742,349	\$ 16,966,299
Supplies	830,290	998,723	998,723	1,098,921
Maintenance	547,781	516,900	516,900	597,300
Services	3,150,089	3,126,407	3,126,407	3,537,175
Debt Service	-	-	-	-
Capital Outlay	124,361	54,000	54,000	6,000
Capital Improvement	-	-	-	-
TOTAL OPERATIONAL EXPENDITURES	<u>\$ 15,922,612</u>	<u>\$ 19,438,379</u>	<u>\$ 19,438,379</u>	<u>\$ 22,205,695</u>
Transfers to other funds	-	768,000	768,000	2,800,000
TOTAL EXPENDITURES	<u>\$ 15,922,612</u>	<u>\$ 20,206,379</u>	<u>\$ 20,206,379</u>	<u>\$ 25,005,695</u>
ENDING FUND BALANCES	<u>\$ 9,949,682</u>	<u>\$ 6,806,696</u>	<u>\$ 10,742,087</u>	<u>\$ 7,942,392</u>
Fund Balance Percentage	62.5%	35.0%	55.3%	35.8%

**CITY OF ANNA
GENERAL FUND BY DEPARTMENT**

	Actual 2021-22	Budget 2022-23	Estimated 2022-23	Budget 2023-24
EXPENDITURES:				
General Government:				
Administration	\$ 672,237	\$ 492,009	\$ 492,009	\$ 602,374
City Council	35,965	33,778	33,778	41,500
City Manager's Office	1,059,942	1,420,367	1,420,367	1,297,523
City Secretary	278,791	362,509	362,509	379,026
Information Technology	753,749	875,833	875,833	929,280
Finance	643,225	665,735	665,735	670,970
Human Resources	383,320	584,522	584,522	588,858
Municipal Court	178,635	258,957	258,957	259,652
	<u>\$ 4,005,864</u>	<u>\$ 4,693,710</u>	<u>\$ 4,693,710</u>	<u>\$ 4,769,183</u>
Development Services	<u>\$ 1,065,003</u>	<u>\$ 1,200,399</u>	<u>\$ 1,200,399</u>	<u>\$ 1,201,235</u>
Public Safety:				
Police	\$ 4,139,818	\$ 5,059,584	\$ 5,059,584	\$ 5,660,698
Fire	3,367,229	4,616,629	4,616,629	5,985,928
	<u>\$ 7,507,047</u>	<u>\$ 9,676,213</u>	<u>\$ 9,676,213</u>	<u>\$ 11,646,626</u>
Community Enhancement	<u>\$ 732,626</u>	<u>\$ 865,223</u>	<u>\$ 865,223</u>	<u>\$ 681,795</u>
Neighborhood Services				
Recreation and Library Services	\$ -	\$ -	\$ -	\$ 584,888
Park Operations	710,831	808,111	808,111	892,596
	<u>\$ 710,831</u>	<u>\$ 808,111</u>	<u>\$ 808,111</u>	<u>\$ 1,477,484</u>
Public Works				
Streets	\$ 859,909	\$ 1,050,193	\$ 1,050,193	\$ 1,039,452
Fleet and Facilities	1,041,328	1,144,530	1,144,530	1,389,920
	<u>\$ 1,901,237</u>	<u>\$ 2,194,723</u>	<u>\$ 2,194,723</u>	<u>\$ 2,429,372</u>
TOTAL OPERATIONAL EXPENDITURES	<u>\$ 15,922,608</u>	<u>\$ 19,438,379</u>	<u>\$ 19,438,379</u>	<u>\$ 22,205,695</u>
Transfers to other funds	-	768,000	768,000	2,800,000
TOTAL EXPENDITURES	<u>\$ 15,922,608</u>	<u>\$ 20,206,379</u>	<u>\$ 20,206,379</u>	<u>\$ 25,005,695</u>

**CITY OF ANNA
GENERAL FUND REVENUE SUMMARY**

	Actual 2021-22	Budget 2022-23	Estimated 2022-23	Budget 2023-24
REVENUES:				
Property Taxes				
Current Taxes	\$ 7,942,603	\$ 9,319,764	\$ 9,690,000	\$ 11,129,000
Delinquent Taxes	36,754	70,500	161,000	37,000
Penalty & Interest	25,632	28,000	18,000	25,000
	<u>\$ 8,004,989</u>	<u>\$ 9,418,264</u>	<u>\$ 9,869,000</u>	<u>\$ 11,191,000</u>
Sales Taxes				
Sales Taxes - General	\$ 3,078,329	\$ 3,473,100	\$ 3,473,100	\$ 3,473,000
Sales Taxes - Streets	769,582	820,000	820,000	820,000
	<u>\$ 3,847,911</u>	<u>\$ 4,293,100</u>	<u>\$ 4,293,100</u>	<u>\$ 4,293,000</u>
Franchise and Local Taxes				
Franchise Fees	\$ 863,099	\$ 800,000	\$ 800,000	\$ 800,000
Mixed Beverage Tax	25,624	25,000	25,000	25,000
	<u>\$ 888,723</u>	<u>\$ 825,000</u>	<u>\$ 825,000</u>	<u>\$ 825,000</u>
Charges for Services				
Rental Registration	\$ 81,972	\$ 200,000	\$ 450,000	\$ 450,000
Rentals	84,400	73,000	73,000	80,000
Ambulance Fees	449	-	262,000	200,000
	<u>\$ 166,821</u>	<u>\$ 273,000</u>	<u>\$ 785,000</u>	<u>\$ 730,000</u>
Fines				
	<u>\$ 241,274</u>	<u>\$ 300,000</u>	<u>\$ 325,000</u>	<u>\$ 300,000</u>
Permits, Licenses and Fees				
Residential Building Permits	\$ 3,631,562	\$ 3,200,000	\$ 2,700,000	\$ 2,700,000
Commerical Building Permits	1,688,202	700,000	1,200,000	1,200,000
Other Miscellaneous Permits	195,982	160,000	166,000	166,000
Alarm Permits	16,304	15,000	5,000	5,000
Zoning and Subdivision Fees	287,948	200,000	200,000	200,000
Other Fees	51,139	30,000	56,000	59,000
	<u>\$ 5,871,137</u>	<u>\$ 4,305,000</u>	<u>\$ 4,327,000</u>	<u>\$ 4,330,000</u>
Intergovernmental Revenue				
	<u>\$ 47,640</u>	<u>\$ -</u>	<u>\$ 48,384</u>	<u>\$ 23,000</u>
Investment Income				
	<u>\$ 90,387</u>	<u>\$ 50,000</u>	<u>\$ 485,000</u>	<u>\$ 500,000</u>
Other Revenues				
Miscellaneous	\$ 151,464	\$ 16,300	\$ 16,300	\$ 14,000
Donations	3,050	-	-	-
	<u>\$ 154,514</u>	<u>\$ 16,300</u>	<u>\$ 16,300</u>	<u>\$ 14,000</u>
TOTAL OPERATIONAL REVENUE	<u><u>\$ 19,313,396</u></u>	<u><u>\$ 19,480,664</u></u>	<u><u>\$ 20,973,784</u></u>	<u><u>\$ 22,206,000</u></u>

CITY OF ANNA
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 0.510736 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 FY2024 and previous years.

	2019-20	2020-21	2021-22	2022-23	2023-24
I & S	0.139748	0.115947	0.116869	0.143217	0.144787
O & M	0.451540	0.467053	0.452631	0.396533	0.365930
Total	0.591288	0.583000	0.569500	0.539750	0.510717

CITY OF ANNA
GENERAL OBLIGATION DEBT SERVICE FUND

	Actual 2021-22	Budget 2022-23	Estimated 2022-23	Budget 2023-24
BEGINNING BALANCES	\$ 70,105	\$ 108,605	\$ 82,294	\$ 79,294
REVENUES:				
Property Taxes	\$ 2,079,794	\$ 3,458,686	\$ 3,458,686	\$ 4,665,234
Sales Tax	-	-	-	-
Franchise and Local Taxes	-	-	-	-
Charges for Services	-	-	-	-
Fines	-	-	-	-
Permits, Licenses and Fees	-	-	-	-
Intergovernmental	-	-	-	-
Investment Income	4,344	2,500	2,500	4,000
Other Revenues	-	-	-	-
TOTAL OPERATIONAL REVENUE	\$ 2,084,138	\$ 3,461,186	\$ 3,461,186	\$ 4,669,234
Transfers from other funds	-	-	-	-
TOTAL REVENUES	\$ 2,084,138	\$ 3,461,186	\$ 3,461,186	\$ 4,669,234
TOTAL AVAILABLE RESOURCES	\$ 2,154,243	\$ 3,569,791	\$ 3,543,480	\$ 4,748,528
EXPENDITURES:				
Payroll	\$ -	\$ -	\$ -	\$ -
Supplies	-	-	-	-
Maintenance	-	-	-	-
Services	5,906	5,500	5,500	5,500
Debt Service	2,066,043	3,458,686	3,458,686	4,665,234
Capital Outlay	-	-	-	-
Capital Improvement	-	-	-	-
TOTAL OPERATIONAL EXPENDITURES	\$ 2,071,949	\$ 3,464,186	\$ 3,464,186	\$ 4,670,734
Transfers to other funds	-	-	-	-
TOTAL EXPENDITURES	\$ 2,071,949	\$ 3,464,186	\$ 3,464,186	\$ 4,670,734
ENDING FUND BALANCES	\$ 82,294	\$ 105,605	\$ 79,294	\$ 77,794

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.

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 2021-22	Budget 2022-23	Estimated 2022-23	Budget 2023-24
BEGINNING BALANCES	\$ 449	\$ 449	\$ 13,299	\$ 13,299
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-
Franchise Fees and Local Taxes	-	-	-	-
Charges for Services	-	-	-	-
Fines	-	-	-	-
Permits, Licenses and Fees	-	-	-	-
Intergovernmental Revenue	25,273	-	-	-
Investment Income	10,949	-	-	35,000
Other Revenues	-	-	-	-
TOTAL OPERATIONAL REVENUE	\$ 36,222	\$ -	\$ -	\$ 35,000
Transfers from other funds	-	-	-	-
TOTAL REVENUES	\$ 36,222	\$ -	\$ -	\$ 35,000
TOTAL AVAILABLE RESOURCES	\$ 36,671	\$ 449	\$ 13,299	\$ 48,299
EXPENDITURES:				
Payroll	\$ -	\$ -	\$ -	\$ -
Supplies	19,703	-	-	-
Maintenance	-	-	-	-
Services	3,669	-	-	-
Debt Service	-	-	-	-
Capital Outlay	-	-	-	-
Capital Improvement	-	-	-	-
TOTAL OPERATIONAL EXPENDITURES	\$ 23,372	\$ -	\$ -	\$ -
Transfers to other funds	-	-	-	-
TOTAL EXPENDITURES	\$ 23,372	\$ -	\$ -	\$ -
ENDING FUND BALANCES	\$ 13,299	\$ 449	\$ 13,299	\$ 48,299

**CITY OF ANNA
SPECIAL REVENUE FUND**

	Actual 2021-22	Budget 2022-23	Estimated 2022-23	Budget 2023-24
BEGINNING BALANCES	\$ 165,576	\$ 113,051	\$ 145,248	\$ 155,623
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-
Franchise Fees and Local Taxes	-	-	-	-
Charges for Services	-	-	-	-
Fines				
Municipal Jury	163	-	-	-
Local Truancy Prevention	8,490	2,000	2,000	7,500
Permits, Licenses and Fees	-	-	-	-
Intergovernmental	-	-	-	-
Investment Income	1,150	-	-	1,000
Other Revenues	-	-	-	-
PEG Fees	6,750	7,000	7,000	7,000
Court Technology	6,571	2,500	2,500	6,000
Building Security	8,033	2,000	2,000	7,500
Child Safety	14,371	8,000	8,000	10,000
Other	280	-	-	-
TOTAL OPERATIONAL REVENUE	\$ 45,808	\$ 21,500	\$ 21,500	\$ 39,000
Transfers from other funds	-	-	-	-
TOTAL REVENUES	\$ 45,808	\$ 21,500	\$ 21,500	\$ 39,000
TOTAL AVAILABLE RESOURCES	\$ 211,384	\$ 134,551	\$ 166,748	\$ 194,623
EXPENDITURES:				
Payroll	\$ -	\$ 1,800	\$ 1,800	\$ 1,800
Supplies	-	-	-	-
Maintenance	-	-	-	-
Services	3,172	9,325	9,325	9,325
Debt Service	-	-	-	-
Capital Outlay	62,964	-	-	-
Capital Improvement	-	-	-	-
TOTAL OPERATIONAL EXPENDITURES	\$ 66,136	\$ 11,125	\$ 11,125	\$ 11,125
Transfers to other funds	-	-	-	-
TOTAL EXPENDITURES	\$ 66,136	\$ 11,125	\$ 11,125	\$ 11,125
ENDING FUND BALANCES	\$ 145,248	\$ 123,426	\$ 155,623	\$ 183,498

ANNUAL BUDGET FOR FISCAL YEAR 2024

CITY OF ANNA
ANNA PUBLIC FACILITY CORPORATION

	Actual 2021-22	Budget 2022-23	Estimated 2022-23	Budget 2023-24
BEGINNING BALANCES	\$ -	\$ -	\$ 377,050	\$ 377,050
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-
Franchise and Local Taxes	-	-	-	-
Charges for Services	183,712	-	-	-
Fines	-	-	-	-
Permits, Licenses and Fees	199,685	-	-	-
Intergovernmental	-	-	-	-
Investment Income	1,342	-	-	-
Other Revenues	-	-	-	-
TOTAL OPERATIONAL REVENUE	\$ 384,739	\$ -	\$ -	\$ -
Transfers from other funds	-	-	-	-
TOTAL REVENUES	\$ 384,739	\$ -	\$ -	\$ -
TOTAL AVAILABLE RESOURCES	\$ 384,739	\$ -	\$ 377,050	\$ 377,050
EXPENDITURES:				
Payroll	\$ -	\$ -	\$ -	\$ -
Supplies	-	-	-	-
Maintenance	-	-	-	-
Services	7,689	-	-	-
Debt Service	-	-	-	-
Capital Outlay	-	-	-	-
Capital Improvement	-	-	-	-
TOTAL OPERATIONAL EXPENDITURES	\$ 7,689	\$ -	\$ -	\$ -
Transfers to other funds	-	-	-	-
TOTAL EXPENDITURES	\$ 7,689	\$ -	\$ -	\$ -
ENDING FUND BALANCES	\$ 377,050	\$ -	\$ 377,050	\$ 377,050

**CITY OF ANNA
PARK DEVELOPMENT FUND**

	Actual 2021-22	Budget 2022-23	Estimated 2022-23	Budget 2023-24
BEGINNING BALANCES	\$ 2,714,472	\$ 3,952,393	\$ 5,245,455	\$ 4,159,077
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-
Franchise and Local Taxes	-	-	-	-
Charges for Services	2,835,400	1,500,000	1,100,000	1,300,000
Fines	-	-	-	-
Permits, Licenses and Fees	638,245	-	62,000	60,000
Intergovernmental	-	-	-	-
Investment Income	24,535	9,000	155,000	155,000
Other Revenues	1,094	-	2,100	2,000
TOTAL OPERATIONAL REVENUE	\$ 3,499,274	\$ 1,509,000	\$ 1,319,100	\$ 1,517,000
Transfers from other funds	-	-	-	-
TOTAL REVENUES	\$ 3,499,274	\$ 1,509,000	\$ 1,319,100	\$ 1,517,000
TOTAL AVAILABLE RESOURCES	\$ 6,213,746	\$ 5,461,393	\$ 6,564,555	\$ 5,676,077
EXPENDITURES:				
Payroll	\$ 305,965	\$ 431,194	\$ 431,194	\$ 135,793
Supplies	59,525	227,000	227,000	227,000
Maintenance	5,904	-	-	-
Services	266,002	31,600	31,600	38,100
Debt Service	-	-	-	-
Capital Outlay	79,133	150,000	150,000	83,000
Capital Improvement	251,762	3,312,984	1,540,684	4,807,500
TOTAL EXPENDITURES	\$ 968,291	\$ 4,152,778	\$ 2,380,478	\$ 5,291,393
Transfers to other funds	-	-	25,000	-
TOTAL EXPENDITURES	\$ 968,291	\$ 4,152,778	\$ 2,405,478	\$ 5,291,393
ENDING FUND BALANCES	\$ 5,245,455	\$ 1,308,615	\$ 4,159,077	\$ 384,684

**CITY OF ANNA
FIRE CAPITAL IMPROVEMENT FUND**

	Actual 2021-22	Budget 2022-23	Estimated 2022-23	Budget 2023-24
BEGINNING BALANCES	\$ 186,334	\$ 116,133	\$ 268,538	\$ 318,538
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-
Franchise and Local Taxes	-	-	-	-
Charges for Services	120,900	50,000	50,000	15,000
Fines	-	-	-	-
Permits, Licenses and Fees	-	-	-	-
Intergovernmental	-	-	-	-
Investment Income	1,395	-	-	2,000
Other Revenues	120	-	-	-
TOTAL OPERATIONAL REVENUE	\$ 122,415	\$ 50,000	\$ 50,000	\$ 17,000
Transfers from other funds	-	-	-	-
TOTAL REVENUES	\$ 122,415	\$ 50,000	\$ 50,000	\$ 17,000
TOTAL AVAILABLE RESOURCES	\$ 308,749	\$ 166,133	\$ 318,538	\$ 335,538
EXPENDITURES:				
Payroll	\$ -	\$ -	\$ -	\$ -
Supplies	28,213	-	-	29,500
Maintenance	-	-	-	-
Services	-	-	-	-
Debt Service	-	-	-	-
Capital Outlay	11,998	-	-	130,000
Capital Improvement	-	-	-	-
TOTAL OPERATIONAL EXPENDITURES	\$ 40,211	\$ -	\$ -	\$ 159,500
Transfers to other funds	-	-	-	-
TOTAL EXPENDITURES	\$ 40,211	\$ -	\$ -	\$ 159,500
ENDING FUND BALANCES	\$ 268,538	\$ 166,133	\$ 318,538	\$ 176,038

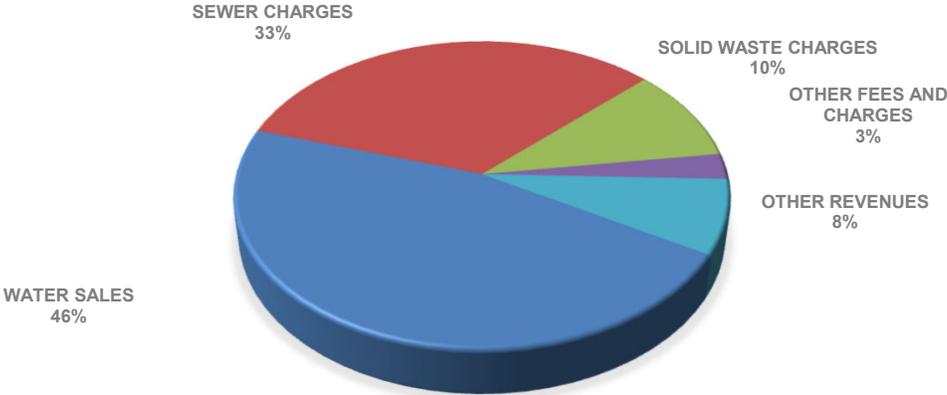
**CITY OF ANNA
PUBLIC SAFETY SEIZURE FUNDS**

	Actual 2021-22	Budget 2022-23	Estimated 2022-23	Budget 2023-24
BEGINNING BALANCES	\$ 12,491	\$ 14,484	\$ 12,712	\$ 15,212
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-
Franchise and Local Taxes	-	-	-	-
Charges for Services	-	-	-	-
Fines	-	-	-	-
Permits, Licenses and Fees	-	-	-	-
Intergovernmental	-	-	-	-
Investment Income	75	-	-	-
Other Revenues	146	2,500	2,500	-
TOTAL OPERATIONAL REVENUE	\$ 221	\$ 2,500	\$ 2,500	\$ -
Transfers from other funds	-	-	-	-
TOTAL REVENUES	\$ 221	\$ 2,500	\$ 2,500	\$ -
TOTAL AVAILABLE RESOURCES	\$ 12,712	\$ 16,984	\$ 15,212	\$ 15,212
EXPENDITURES:				
Payroll	\$ -	\$ -	\$ -	\$ -
Supplies	-	-	-	-
Maintenance	-	-	-	-
Services	-	-	-	-
Debt Service	-	-	-	-
Capital Outlay	-	-	-	-
Capital Improvement	-	-	-	-
TOTAL OPERATIONAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -
Transfers to other funds	-	-	-	-
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -
ENDING FUND BALANCES	\$ 12,712	\$ 16,984	\$ 15,212	\$ 15,212

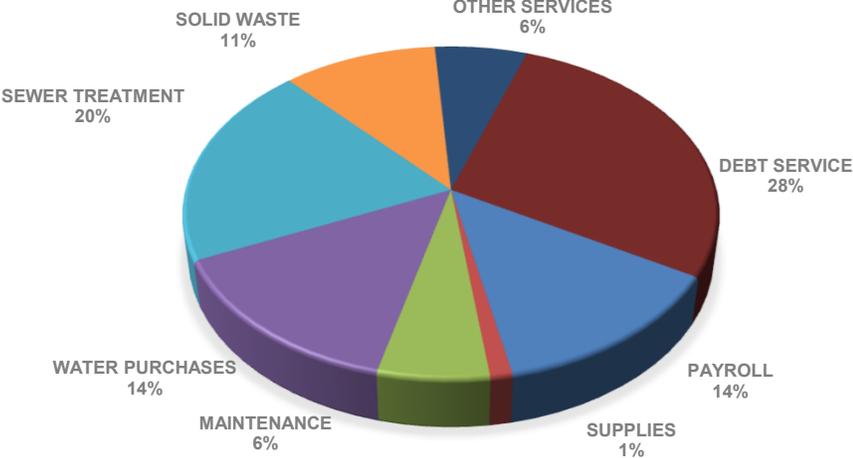
**CITY OF ANNA
UTILITY FUND**

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 2021-22	Budget 2022-23	Estimated 2022-23	Budget 2023-24
BEGINNING BALANCES	\$ 5,757,394	\$ 4,735,201	\$ 8,540,326	\$ 6,963,206
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-
Franchise Fees and Local Taxes	-	-	-	-
Charges for Services				
Water Sales	7,676,094	6,510,000	8,010,000	10,846,000
Sewer Charges	4,864,040	5,640,263	5,640,263	7,718,000
Solid Waste Charges	1,876,968	1,760,000	2,300,000	2,300,000
Other Charges	713,803	612,000	555,570	628,570
Fines	-	-	-	-
Permits, Licenses and Fees	2,034,268	461,000	1,076,300	1,286,000
Intergovernmental		-	-	-
Investment Income	55,224	20,000	302,000	302,000
Other Revenues	287,948	197,200	242,800	236,600
TOTAL OPERATIONAL REVENUE	\$ 17,508,345	\$ 15,200,463	\$ 18,126,933	\$ 23,317,170
Transfers from other funds	-	-	-	-
TOTAL REVENUES	\$ 17,508,345	\$ 15,200,463	\$ 18,126,933	\$ 23,317,170
TOTAL AVAILABLE RESOURCES	\$ 23,265,739	\$ 19,935,664	\$ 26,667,259	\$ 30,280,376
EXPENDITURES:				
Payroll	\$ 2,255,423	\$ 2,901,362	\$ 2,901,362	\$ 2,894,454
Supplies	240,897	163,583	163,583	255,008
Maintenance	1,081,779	642,675	642,675	1,286,050
Services				
Water Purchases	2,817,915	2,165,000	3,000,000	3,090,000
Sewer Treatment	2,750,996	2,800,000	4,300,000	4,300,000
Solid Waste	2,081,444	1,760,000	2,300,000	2,300,000
Other	1,323,639	1,224,429	1,224,429	1,372,238
Debt Service	2,116,050	2,118,430	4,522,004	6,050,185
Capital Outlay	57,270	-	-	-
TOTAL OPERATIONAL EXPENDITURES	\$ 14,725,413	\$ 13,775,479	\$ 19,054,053	\$ 21,547,935
Transfers to other funds	-	650,000	650,000	975,000
TOTAL EXPENDITURES	\$ 14,725,413	\$ 14,425,479	\$ 19,704,053	\$ 22,522,935
ENDING FUND BALANCES	\$ 8,540,326	\$ 5,510,185	\$ 6,963,206	\$ 7,757,441
Fund Balance Percentage	58.0%	40.0%	36.5%	36.0%

ANNUAL BUDGET FOR FISCAL YEAR 2024

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 2021-22	Budget 2022-23	Estimated 2022-23	Budget 2023-24
BEGINNING BALANCES	\$ -	\$ -	\$ -	\$ 248,150
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-
Franchise and Local Taxes	-	-	-	-
Charges for Services - Stormwater	-	345,000	345,000	345,000
Fines	-	-	-	-
Permits, Licenses and Fees	-	6,000	6,000	5,000
Intergovernmental	-	-	-	-
Investment Income	-	-	-	-
Other Revenues	-	-	-	-
TOTAL OPERATIONAL REVENUE	\$ -	\$ 351,000	\$ 351,000	\$ 350,000
Transfers from other funds	-	-	-	-
TOTAL REVENUES	\$ -	\$ 351,000	\$ 351,000	\$ 350,000
TOTAL AVAILABLE RESOURCES	\$ -	\$ 351,000	\$ 351,000	\$ 598,150
EXPENDITURES:				
Payroll	\$ -	\$ 61,350	\$ 61,350	\$ 115,040
Supplies	-	9,000	9,000	9,000
Maintenance	-	-	-	-
Services	-	32,500	32,500	32,500
Debt Service	-	-	-	-
Capital Outlay	-	-	-	-
Capital Improvement	-	-	-	-
TOTAL OPERATIONAL EXPENDITURES	\$ -	\$ 102,850	\$ 102,850	\$ 156,540
Transfers to other funds	-	-	-	-
TOTAL EXPENDITURES	\$ -	\$ 102,850	\$ 102,850	\$ 156,540
ENDING FUND BALANCES	\$ -	\$ 248,150	\$ 248,150	\$ 441,610

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 2021-22	Budget 2022-23	Estimated 2022-23	Budget 2023-24
BEGINNING BALANCES	\$ 1,791,879	\$ 1,613,338	\$ 8,178,320	\$ 7,691,277
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales Tax	2,308,746	2,460,000	2,460,000	2,460,000
Franchise and Local Taxes	-	-	-	-
Charges for Services	-	-	-	-
Fines	-	-	-	-
Permits, Licenses and Fees	-	-	-	-
Intergovernmental	-	-	-	-
Investment Income	14,953	5,000	15,000	15,000
Other Revenues	5,615,808	-	-	-
TOTAL OPERATIONAL REVENUE	\$ 7,939,507	\$ 2,465,000	\$ 2,475,000	\$ 2,475,000
Transfers from other funds	-	-	-	-
TOTAL REVENUES	\$ 7,939,507	\$ 2,465,000	\$ 2,475,000	\$ 2,475,000
TOTAL AVAILABLE RESOURCES	\$ 9,731,386	\$ 4,078,338	\$ 10,653,320	\$ 10,166,277
EXPENDITURES:				
Payroll	\$ 393,067	\$ 468,189	\$ 468,189	\$ 462,634
Supplies	12,393	13,100	13,100	16,100
Maintenance	-	-	-	-
Services	890,769	2,286,889	2,286,889	4,289,665
Debt Service	256,837	193,865	193,865	203,006
Capital Outlay	-	-	-	350,000
Capital Improvement	-	-	-	-
TOTAL OPERATIONAL EXPENDITURES	\$ 1,553,066	\$ 2,962,043	\$ 2,962,043	\$ 5,321,405
Transfers to other funds	-	-	-	-
TOTAL EXPENDITURES	\$ 1,553,066	\$ 2,962,043	\$ 2,962,043	\$ 5,321,405
ENDING FUND BALANCES	\$ 8,178,320	\$ 1,116,295	\$ 7,691,277	\$ 4,844,872
Fund Balance Percentage	526.6%	37.7%	259.7%	91.0%

**CITY OF ANNA
ECONOMIC DEVELOPMENT CORPORATION**

	Actual 2021-22	Budget 2022-23	Estimated 2022-23	Budget 2023-24
BEGINNING BALANCES	\$ 408,227	\$ 351,708	\$ 5,942,185	\$ 5,169,688
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-
Franchise and Local Taxes	-	-	-	-
Charges for Services	8,166	10,000	10,000	78,120
Fines	-	-	-	-
Permits, Licenses and Fees	-	-	-	-
Intergovernmental	-	-	-	-
Investment Income	25,619	2,000	25,000	25,000
Other Revenues	5,565,652	-	-	-
TOTAL OPERATIONAL REVENUE	\$ 5,599,437	\$ 12,000	\$ 35,000	\$ 103,120
Transfers from other funds	-	-	-	-
TOTAL REVENUES	\$ 5,599,437	\$ 12,000	\$ 35,000	\$ 103,120
TOTAL AVAILABLE RESOURCES	\$ 6,007,664	\$ 363,708	\$ 5,977,185	\$ 5,272,808
EXPENDITURES:				
Payroll	\$ -	\$ -	\$ -	\$ -
Supplies	-	-	-	-
Maintenance	1,045	3,000	3,000	50,000
Services	64,434	804,497	804,497	484,550
Debt Service	-	-	-	-
Capital Outlay	-	-	-	-
Capital Improvement	-	-	-	-
TOTAL OPERATIONAL EXPENDITURES	\$ 65,479	\$ 807,497	\$ 807,497	\$ 534,550
Transfers to other funds	-	-	-	-
TOTAL EXPENDITURES	\$ 65,479	\$ 807,497	\$ 807,497	\$ 534,550
ENDING FUND BALANCES	\$ 5,942,185	\$ (443,789)	\$ 5,169,688	\$ 4,738,258
Fund Balance Percentage	9074.9%	-55.0%	640.2%	886.4%

CITY OF ANNA
ANNA HOUSING FINANCE CORPORATION

	Actual 2021-22	Budget 2022-23	Estimated 2022-23	Budget 2023-24
BEGINNING BALANCES	\$ -	\$ -	\$ 550,517	\$ 550,517
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-
Franchise and Local Taxes	-	-	-	-
Charges for Services	509,720	-	-	-
Fines	-	-	-	-
Permits, Licenses and Fees	56,250	-	-	-
Intergovernmental	-	-	-	-
Investment Income	2,252	-	-	-
Other Revenues	-	-	-	-
TOTAL OPERATIONAL REVENUE	\$ 568,222	\$ -	\$ -	\$ -
Transfers from other funds	-	-	-	-
TOTAL REVENUES	\$ 568,222	\$ -	\$ -	\$ -
TOTAL AVAILABLE RESOURCES	\$ 568,222	\$ -	\$ 550,517	\$ 550,517
EXPENDITURES:				
Payroll	\$ -	\$ -	\$ -	\$ -
Supplies	-	-	-	-
Maintenance	-	-	-	-
Services	17,705	-	-	-
Debt Service	-	-	-	-
Capital Outlay	-	-	-	-
Capital Improvement	-	-	-	-
TOTAL OPERATIONAL EXPENDITURES	\$ 17,705	\$ -	\$ -	\$ -
Transfers to other funds	-	-	-	-
TOTAL EXPENDITURES	\$ 17,705	\$ -	\$ -	\$ -
ENDING FUND BALANCES	\$ 550,517	\$ -	\$ 550,517	\$ 550,517



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 2021-22	Budget 2022-23	Estimated 2022-23	Budget 2023-24	% Change
Payroll	\$ -	\$ -	\$ -	\$ -	0.0%
Supplies	7,893	6,900	6,900	500	-92.8%
Maintenance	-	500	500	500	0.0%
Services	664,344	484,609	484,609	601,374	24.1%
Debt Service	-	-	-	-	0.0%
Capital Outlay	-	-	-	-	0.0%
Contingency	-	-	-	-	0.0%
TOTAL	\$ 672,237	\$ 492,009	\$ 492,009	\$ 602,374	22.4%

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 2021-22	Budget 2022-23	Estimated 2022-23	Budget 2023-24	% Change
Payroll	\$ -	\$ -	\$ -	\$ -	0.0%
Supplies	9,353	7,500	7,500	10,000	33.3%
Maintenance	-	-	-	-	0.0%
Services	26,612	26,278	26,278	31,500	19.9%
Capital Outlay	-	-	-	-	0.0%
TOTAL	\$ 35,965	\$ 33,778	\$ 33,778	\$ 41,500	22.9%

City Manager

The City Manager oversees the implementation of City Council policies and directives, manages the day-to-day operations of the City, administers the annual operating budget, and promotes the overall interests of the community.

City Manager Expenditure Summary

	Actual 2021-22	Budget 2022-23	Estimated 2022-23	Budget 2023-24	% Change
Payroll	\$ 852,114	\$ 1,084,054	\$ 1,084,054	\$ 1,033,178	-4.7%
Supplies	4,272	3,000	3,000	5,500	0.0%
Maintenance	-	-	-	-	0.0%
Services	203,556	333,313	333,313	258,845	-22.3%
Capital Outlay	-	-	-	-	0.0%
TOTAL	\$ 1,059,942	\$ 1,420,367	\$ 1,420,367	\$ 1,297,523	-8.6%

City Manager FTE Schedule

Description	Actual 2021-22	Budget 2022-23	Estimated 2022-23	Budget 2023-24
City Manager	1.0	1.0	1.0	1.0
Assistant City Manager	1.0	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
Communications Manager	1.0	1.0	1.0	1.0
TOTAL	5.0	6.0	6.0	6.0

City Secretary

The City Secretary's Office is responsible for promoting open and responsive government through proper recording and preservation of the City's legislative history and official documents; providing responsive customer service to our diverse customer base; and conducting fair and impartial city elections.

City Secretary Expenditure Summary

	Actual 2021-22	Budget 2022-23	Estimated 2022-23	Budget 2023-24	% Change
Payroll	\$ 233,484	\$ 299,340	\$ 299,340	\$ 302,786	1.2%
Supplies	251	3,500	3,500	7,000	0.0%
Maintenance	-	-	-	-	0.0%
Services	45,056	59,669	59,669	69,240	16.0%
Capital Outlay	-	-	-	-	0.0%
TOTAL	\$ 278,791	\$ 362,509	\$ 362,509	\$ 379,026	4.6%

City Secretary FTE Schedule

	Actual 2021-22	Budget 2022-23	Estimated 2022-23	Budget 2023-24
City Secretary	1.0	1.0	1.0	1.0
Deputy City Secretary	1.0	1.0	1.0	1.0
Admin. Assistant / Records Clerk	0.5	1.0	1.0	1.0
TOTAL	2.5	3.0	3.0	3.0

Information Technology

Provide excellent customer service; Secure all City network infrastructure and data; Keep informed of the latest security and IT products and technology.

Information Technology Expenditure Summary

	Actual 2021-22	Budget 2022-23	Estimated 2022-23	Budget 2023-24	% Change
Payroll	\$ 232,646	\$ 322,230	\$ 322,230	\$ 333,407	3.5%
Supplies	116,368	65,810	65,810	58,500	-11.1%
Maintenance	18	-	-	-	0.0%
Services	404,717	487,793	487,793	537,373	10.2%
Capital Outlay	-	-	-	-	0.0%
TOTAL	\$ 753,749	\$ 875,833	\$ 875,833	\$ 929,280	6.1%

Information Technology FTE Schedule

	Actual 2021-22	Budget 2022-23	Estimated 2022-23	Budget 2023-24
IT Director	1.0	1.0	1.0	1.0
Systems Administrator	1.0	1.0	1.0	1.0
IT Help Desk Support	-	1.0	1.0	1.0
TOTAL	2.0	3.0	3.0	3.0

Finance

Finance partners with all other City departments to ensure that taxpayer dollars are being used effectively providing the most value possible for our neighbors. We are responsible for accounting, investments, bank reconciliations, accounts payable, purchasing, payroll, grant management, and the annual audit.

Finance Expenditure Summary

	Actual 2021-22	Budget 2022-23	Estimated 2022-23	Budget 2023-24	% Change
Payroll	\$ 523,024	\$ 616,468	\$ 616,468	\$ 621,763	0.9%
Supplies	7,869	3,875	3,875	4,675	20.6%
Maintenance	-	-	-	-	0.0%
Services	112,332	45,392	45,392	44,532	-1.9%
Capital Outlay	-	-	-	-	0.0%
TOTAL	\$ 643,225	\$ 665,735	\$ 665,735	\$ 670,970	0.8%

Finance FTE Schedule

	Actual 2021-22	Budget 2022-23	Estimated 2022-23	Budget 2023-24
Director of Finance	1.0	1.0	1.0	1.0
Assistant Director of Finance	1.0	1.0	1.0	1.0
Senior Accountant	1.0	1.0	1.0	1.0
Accountant	1.0	1.0	1.0	1.0
Accounting Technician	1.0	1.0	1.0	1.0
TOTAL	5.0	5.0	5.0	5.0

Human Resources

The Human Resources Department partners with city departments to ensure development of a high-performing professional organization by providing guidance through our Anna's core values and beliefs. The HR team strives to provide exceptional customer service both internally and externally.

Human Resources Expenditure Summary

	Actual 2021-22	Budget 2022-23	Estimated 2022-23	Budget 2023-24	% Change
Payroll	\$ 312,748	\$ 405,032	\$ 405,032	\$ 409,368	1.1%
Supplies	4,267	1,750	1,750	8,020	358.3%
Maintenance	-	-	-	-	0.0%
Services	66,305	177,740	177,740	171,470	-3.5%
Capital Outlay	-	-	-	-	0.0%
TOTAL	\$ 383,320	\$ 584,522	\$ 584,522	\$ 588,858	0.7%

Human Resources FTE Schedule

Description	Actual 2021-22	Budget 2022-23	Estimated 2022-23	Budget 2023-24
Director of Human Resources	1.0	1.0	1.0	1.0
Human Resources Manager	1.0	1.0	1.0	1.0
Human Resources Coordinator	1.0	1.0	1.0	1.0
TOTAL	3.0	3.0	3.0	3.0

Municipal Court

The Municipal Court provides a fair, impartial and unbiased court system for persons charged with criminal offenses. The Anna Municipal Court has jurisdiction over all fine-only offenses that have been committed within the Anna city limits including Class C misdemeanors, traffic offenses and violations of City ordinances.

Municipal Court Expenditure Summary

	Actual 2021-22	Budget 2022-23	Estimated 2022-23	Budget 2023-24	% Change
Payroll	\$ 101,386	\$ 160,612	\$ 160,612	\$ 161,352	0.5%
Supplies	7,294	4,963	4,963	4,963	0.0%
Maintenance	-	-	-	-	0.0%
Services	69,955	93,382	93,382	93,337	0.0%
Capital Outlay	-	-	-	-	0.0%
TOTAL	\$ 178,635	\$ 258,957	\$ 258,957	\$ 259,652	0.3%

Municipal Court FTE Schedule

	Actual 2021-22	Budget 2022-23	Estimated 2022-23	Budget 2023-24
Municipal Court Administrator	1.0	1.0	1.0	1.0
Municipal Court Clerk	-	1.0	1.0	1.0
TOTAL	1.0	2.0	2.0	2.0

Development Services

Development Services consists of two divisions - Planning and Building - that work as a cohesive “Department” to promote sustainable development consistent with the City’s Strategic Plan through fair, consistent and ethical enforcement of the City’s land development regulations. Each division of Development Services ensures that new development occurring within the City and its extra-territorial jurisdiction is consistent and in compliance with the City’s comprehensive plan, zoning ordinance, subdivision ordinance, building codes, and other development regulations.

Development Services Expenditure Summary

	Actual 2021-22	Budget 2022-23	Estimated 2022-23	Budget 2023-24	% Change
Payroll	\$ 944,632	\$ 1,085,714	\$ 1,085,714	\$ 1,086,825	0.1%
Supplies	10,850	16,100	16,100	16,700	3.7%
Maintenance	-	-	-	-	0.0%
Services	109,521	98,585	98,585	97,710	-0.9%
Capital Outlay	-	-	-	-	0.0%
TOTAL	\$ 1,065,003	\$ 1,200,399	\$ 1,200,399	\$ 1,201,235	0.1%

Development Services FTE Schedule

	Actual 2021-22	Budget 2022-23	Estimated 2022-23	Budget 2023-24
Director of Development Services	1.0	1.0	1.0	1.0
Planning Manager	1.0	1.0	1.0	1.0
Administrative Assistant	1.0	1.0	1.0	1.0
Planner II	1.0	1.0	1.0	1.0
Plans Examiner	1.0	1.0	1.0	1.0
GIS Manager	1.0	-	-	-
Senior Building Inspector	1.0	1.0	1.0	1.0
Building Inspector	2.0	2.0	2.0	2.0
Building Official	1.0	1.0	1.0	1.0
Development Services Technician	1.0	1.0	1.0	1.0
Planning Technician	-	1.0	1.0	1.0
TOTAL	11.0	11.0	11.0	11.0

Police

The Anna Police Department ensures the safety and security of all members of the Anna community; helps make Anna a great place to live, work, and play; and is a strong partner with neighboring agencies and other city departments.

Police Expenditure Summary

	Actual 2021-22	Budget 2022-23	Estimated 2022-23	Budget 2023-24	% Change
Payroll	\$ 3,614,326	\$ 4,501,384	\$ 4,501,384	\$ 5,001,098	11.1%
Supplies	129,558	176,800	176,800	219,800	24.3%
Maintenance	5,848	10,300	10,300	11,800	14.6%
Services	372,732	371,100	371,100	428,000	15.3%
Capital Outlay	17,354	-	-	-	0.0%
TOTAL	\$ 4,139,818	\$ 5,059,584	\$ 5,059,584	\$ 5,660,698	11.9%

Police FTE Schedule

	Actual 2021-22	Budget 2022-23	Estimated 2022-23	Budget 2023-24
Police Chief	1.0	1.0	1.0	1.0
Assistant Police Chief	1.0	1.0	1.0	1.0
Records Administrator	1.0	1.0	1.0	1.0
Property and Evidence Tech	-	1.0	1.0	1.0
Lieutenant	1.0	2.0	2.0	2.0
Sergeant	4.0	4.0	4.0	4.0
Sergeant Detective	1.0	1.0	1.0	1.0
Corporal	4.0	4.0	4.0	4.0
Police Officer	16.0	18.0	18.0	21.0
Detective	4.0	4.0	4.0	4.0
TOTAL	33.0	37.0	37.0	40.0

Fire

Anna Fire Rescue is an "All-Hazards" organization that strives to provide the highest possible levels of service to Anna's neighbors, businesses, and visitors. The Fire Department provides fire suppression, emergency medical response, fire prevention (plan review/inspections/investigations), fire safety education, and emergency management services to the community of Anna.

Fire Expenditure Summary

	Actual		Budget		Estimated		Budget		%
	2021-22		2022-23		2022-23		2023-24		Change
Payroll	\$ 2,815,886	\$	3,829,673	\$	3,829,673	\$	5,201,710		35.8%
Supplies	148,260		317,375		317,375		305,263		-3.8%
Maintenance	62,714		93,700		93,700		94,000		0.3%
Services	340,369		375,881		375,881		384,955		2.4%
Capital Outlay	-		-		-		-		0.0%
TOTAL	\$ 3,367,229	\$	4,616,629	\$	4,616,629	\$	5,985,928		29.7%

Fire FTE Schedule

	Actual		Budget		Estimated		Budget
	2021-22		2022-23		2022-23		2023-24
Fire Chief	1.0		1.0		1.0		1.0
Assistant Fire Chief	1.0		1.0		1.0		1.0
Division Chief	1.0		1.0		1.0		1.0
Battalion Chief	3.0		3.0		3.0		3.0
Fire Prevention Captain	1.0		1.0		1.0		1.0
Fire Shift Captain	3.0		3.0		3.0		3.0
Fire Inspector Investigator	-		1.0		1.0		1.0
Fire Driver / Engineer	3.0		3.0		3.0		3.0
Fire Fighter	12.0		16.5		16.5		28.5
Fire Services Coordinator	1.0		1.0		1.0		1.0
TOTAL	26.0		31.5		31.5		43.5

Community Enhancement

The Community Enhancement and Compliance division strives to meet the City's goal of making Anna a great place to live. The division engages our neighbors and other stakeholders as equal partners in creating safe, attractive, and stable neighborhoods. The division houses the Code Compliance office and programs such as Keep Anna Beautiful, Volunteering, and Community Engagement.

Community Enhancement Expenditure Summary

	Actual		Budget		Estimated		Budget		%
	2021-22		2022-23		2022-23		2023-24		Change
Payroll	\$ 586,212	\$	711,836	\$	711,836	\$	528,408		-25.8%
Supplies	21,440		11,000		11,000		11,000		0.0%
Maintenance	-		-		-		-		0.0%
Services	124,974		142,387		142,387		142,387		0.0%
Capital Outlay	-		-		-		-		0.0%
TOTAL	\$ 732,626	\$	865,223	\$	865,223	\$	681,795		-21.2%

Community Enhancement FTE Schedule

	Actual		Budget		Estimated		Budget
	2021-22		2022-23		2022-23		2023-24
Director of Neighborhood Services	1.0		1.0		1.0		-
Neighborhood Services Coordinator	1.0		1.0		1.0		1.0
Administrative Assistant	1.0		1.0		1.0		1.0
Code Compliance Manager	1.0		1.0		1.0		1.0
Code Compliance Officer	2.0		3.0		3.0		3.0
TOTAL	6.0		7.0		7.0		6.0

Parks Operations

Parks Operations is committed to providing a beautiful, safe, and enjoyable experience for our neighbors with all abilities and all stages of their lives. The team oversees the development and maintenance of the City’s parks and recreation facilities and supports community organizations that provide sports and recreation opportunities for the youth of our community.

Parks Operations Expenditure Summary

	Actual 2021-22	Budget 2022-23	Estimated 2022-23	Budget 2023-24	% Change
Payroll	\$ 449,254	\$ 658,411	\$ 658,411	\$ 656,946	-0.2%
Supplies	82,292	61,800	61,800	78,800	27.5%
Maintenance	93,798	37,000	37,000	89,000	140.5%
Services	67,873	50,900	50,900	67,850	33.3%
Capital Outlay	17,614	-	-	-	0.0%
TOTAL	\$ 710,831	\$ 808,111	\$ 808,111	\$ 892,596	10.5%

Parks and Recreation FTE Schedule

	Actual 2021-22	Budget 2022-23	Estimated 2022-23	Budget 2023-24
Parks Superintendent	1.0	1.0	1.0	1.0
Parks Crew Leader	2.0	2.0	2.0	2.0
Maintenance Worker	5.0	6.0	6.0	6.0
TOTAL	8.0	9.0	9.0	9.0

Recreation and Library Services

In May 2021, voters approved \$22 million dollars in funding for the development of a public library / community center. The facility will be designed with public input and seek to implement complementary objectives of the Parks and Recreation Master Plan. The facility will be located on the Northeast corner of the municipal complex campus.

Recreation and Library Services Expenditure Summary

	Actual 2021-22	Budget 2022-23	Estimated 2022-23	Budget 2023-24	% Change
Payroll	\$ -	\$ -	\$ -	\$ 550,888	0.0%
Supplies	-	-	-	2,000	0.0%
Maintenance	-	-	-	-	0.0%
Services	-	-	-	32,000	0.0%
Capital Outlay	-	-	-	-	0.0%
TOTAL	\$ -	\$ -	\$ -	\$ 584,888	0.0%

Recreation and Library Services Services FTE Schedule

	Actual 2021-22	Budget 2022-23	Estimated 2022-23	Budget 2023-24
Director of Neighborhood Services	-	-	-	1.0
Assistant Director	-	-	-	1.0
Recreation Coordinator	-	-	-	3.5
TOTAL	-	-	-	5.5

Fleet and Facilities

The Fleet and Facilities division is responsible for maintaining all buildings and fleet vehicles for the City. In addition, the Fleet and Facilities Superintendent manages key contracts, including the solid waste contract for trash and recycling services in the City. The division was created in 2021 to address the growing need for professional maintenance of our vehicles and buildings.

Fleet and Facilities Expenditure Summary

	Actual 2021-22	Budget 2022-23	Estimated 2022-23	Budget 2023-24	% Change
Payroll	\$ 109,377	\$ 315,279	\$ 315,279	\$ 313,520	-0.6%
Supplies	289,989	278,675	278,675	325,500	16.8%
Maintenance	220,496	272,900	272,900	279,500	2.4%
Services	414,417	277,676	277,676	471,400	69.8%
Capital Outlay	7,049	-	-	-	0.0%
TOTAL	\$ 1,041,328	\$ 1,144,530	\$ 1,144,530	\$ 1,389,920	21.4%

Fleet and Facilities FTE Schedule

	Actual 2021-22	Budget 2022-23	Estimated 2022-23	Budget 2023-24
Mechanic	1.0	1.0	1.0	1.0
Fleet Maintenance Technician	-	1.0	1.0	1.0
Facilities Specialist	1.0	1.0	1.0	1.0
Custodian	-	2.0	2.0	2.0
TOTAL	2.0	5.0	5.0	5.0

Streets

The Streets Department is responsible for providing Anna neighbors with safe and well-maintained transportation systems. Our comprehensive management program includes biennial citywide street pavement assessments for planning and budgeting; annual contracted major rehabilitation projects; proactive maintenance of streets, sidewalks, streetlights, and street signs by in-house staff; and timely and courteous responses to neighbor requests for sidewalk repairs, streetlight repairs, and street sign replacement.

Streets Expenditure Summary

	Actual 2021-22	Budget 2022-23	Estimated 2022-23	Budget 2023-24	% Change
Payroll	\$ 494,998	\$ 752,316	\$ 752,316	\$ 765,050	1.7%
Supplies	(9,666)	39,675	39,675	40,700	2.6%
Maintenance	164,907	102,500	102,500	122,500	19.5%
Services	127,326	101,702	101,702	105,202	3.4%
Capital Outlay	82,344	54,000	54,000	6,000	0.0%
Capital Improve.	-	-	-	-	0.0%
TOTAL	\$ 859,909	\$ 1,050,193	\$ 1,050,193	\$ 1,039,452	-1.0%

Streets FTE Schedule

	Actual 2021-22	Budget 2022-23	Estimated 2022-23	Budget 2023-24
Street Superintendent	1.0	1.0	1.0	1.0
Crew Leader	1.0	2.0	2.0	2.0
Traffic Safety Technician	1.0	1.0	1.0	1.0
Right-of-Way Inspector	-	1.0	1.0	1.0
Maintenance Worker	6.0	5.0	5.0	5.0
TOTAL	9.0	10.0	10.0	10.0

Public Works Administration

Public Works Administration and Engineering Department provides department management and oversight, manages Capital Improvement Program (CIP) project delivery, and ensures the goals of the City Council and City Manager are met. Engineering provides engineering and construction services including plan review, floodplain management, traffic studies, and construction inspection. Also included in the department is GIS, which provides GIS services to all City departments, including mapping, address and street name management, preparation of exhibits and professional documents for planning staff.

Public Works Administration Expenditure Summary

	Actual 2021-22	Budget 2022-23	Estimated 2022-23	Budget 2023-24	% Change
Payroll	\$ 972,698	\$ 1,377,951	\$ 1,377,951	\$ 1,353,872	-1.7%
Supplies	38,331	43,588	43,588	43,588	0.0%
Maintenance	10,310	16,050	16,050	16,050	0.0%
Services	315,624	364,160	364,160	468,546	28.7%
Capital Outlay	-	-	-	-	0.0%
Contingency	-	-	-	-	0.0%
TOTAL	\$ 1,336,963	\$ 1,801,749	\$ 1,801,749	\$ 1,882,056	4.5%

Public Works Administration FTE Schedule

	Actual 2021-22	Budget 2022-23	Estimated 2022-23	Budget 2023-24
Director of Public Works	1.0	1.0	1.0	1.0
Assistant Director of Public Works	1.0	1.0	1.0	1.0
City Engineer	1.0	1.0	1.0	1.0
CIP Manager	1.0	1.0	1.0	1.0
Construction Inspector	3.0	3.0	3.0	3.0
Construction Supervisor	1.0	1.0	1.0	1.0
Fleet and Facilities Superintendent	1.0	1.0	1.0	1.0
Custodian	1.0	-	-	-
GIS Manager	-	1.0	1.0	1.0
Public Works Coordinator	1.0	1.0	1.0	1.0
Receptionist	-	1.0	1.0	1.0
TOTAL	11.0	12.0	12.0	12.0

Water

The Water Department is responsible for the operation and maintenance of the City's water production and distribution system that includes the operation of nine groundwater production wells and connections to treated surface water purchased from the Greater Texoma Utility Authority through a contract with the North Texas Municipal Water District.

Water Expenditure Summary

	Actual 2021-22	Budget 2022-23	Estimated 2022-23	Budget 2023-24	% Change
Payroll	\$ 633,204	\$ 767,158	\$ 767,158	\$ 831,772	8.4%
Supplies	127,472	80,475	80,475	135,000	67.8%
Maintenance	893,318	458,625	458,625	1,036,000	125.9%
Services Water	2,817,915	2,165,000	3,000,000	3,090,000	42.7%
Services Other	450,320	402,215	402,215	437,115	8.7%
Debt Service	1,374,085	1,374,467	1,374,467	1,390,180	1.1%
Capital Outlay	-	-	-	-	0.0%
Transfer Out	-	275,000	275,000	400,000	45.5%
TOTAL	\$ 6,296,314	\$ 5,522,940	\$ 6,357,940	\$ 7,320,067	32.5%

Water FTE Schedule

	Actual 2021-22	Budget 2022-23	Estimated 2022-23	Budget 2023-24
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	2.0	3.0	4.0	4.0
Water Operator	2.0	2.0	2.0	2.0
Utility Crew Leader	2.0	2.0	2.0	2.0
Meter Service Crew Leader	1.0	1.0	1.0	1.0
TOTAL	9.0	10.0	11.0	11.0

Wastewater

The Wastewater Department is responsible for the operation and maintenance of the City’s wastewater collection and treatment system that includes the operation of a 0.50 MGD wastewater treatment plant and connections to the North Texas Municipal Water District Upper East Fork Regional Interceptor System.

Wastewater Expenditure Summary

	Actual		Budget		Estimated		Budget		%
	2021-22		2022-23		2022-23		2023-24		Change
Payroll	\$ 428,803	\$	470,882	\$	470,882	\$	422,386		-10.3%
Supplies	70,441		36,970		36,970		73,870		99.8%
Maintenance	178,151		168,000		168,000		234,000		39.3%
Services Wastewater	2,750,996		2,800,000		4,300,000		4,300,000		53.6%
Services Other	168,904		177,530		177,530		194,530		9.6%
Debt Service	741,965		743,963		3,147,537		4,660,005		526.4%
Capital Outlay	57,270		-		-		-		0.0%
Transfers Out	-		375,000		375,000		575,000		53.3%
TOTAL	\$ 4,396,530	\$	4,772,345	\$	8,675,919	\$	10,459,791		119.2%

Wastewater FTE Schedule

	Actual		Budget		Estimated		Budget
	2021-22		2022-23		2022-23		2023-24
Senior Wastewater Plant Operator	1.0		1.0		1.0		1.0
Maintenance Worker I	6.0		6.0		5.0		5.0
TOTAL	7.0		7.0		6.0		6.0

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 2021-22	Budget 2022-23	Estimated 2022-23	Budget 2023-24	% Change
Services Solid Waste	\$ 2,081,444	\$ 1,760,000	\$ 2,300,000	\$ 2,300,000	30.7%
Services Other	7,269	-	-	-	0.0%
TOTAL	\$ 2,088,713	\$ 1,760,000	\$ 2,300,000	\$ 2,300,000	30.7%

Utility Billing

Utility Billing is responsible for the billing of water, sewer, and trash collection services provided to the citizens of Anna and other customers of the City's utility system. Utility billing is provided for more than 8,400 utility accounts each month.

Utility Billing Expenditure Summary

	Actual 2021-22	Budget 2022-23	Estimated 2022-23	Budget 2023-24	% Change
Payroll	\$ 220,718	\$ 285,371	\$ 285,371	\$ 286,424	0.4%
Supplies	4,653	2,550	2,550	2,550	0.0%
Maintenance	-	-	-	-	0.0%
Services	381,522	280,524	280,524	272,047	-3.0%
Capital Outlay	-	-	-	-	0.0%
TOTAL	\$ 606,893	\$ 568,445	\$ 568,445	\$ 561,021	-1.3%

Utility Billing FTE Schedule

	Actual 2021-22	Budget 2022-23	Estimated 2022-23	Budget 2023-24
Utility Billing Supervisor	1.0	1.0	1.0	1.0
Senior Utility Billing Clerk	-	1.0	1.0	1.0
Utility Billing Clerk	3.0	2.0	2.0	2.0
Admin. Assistant / Records Clerk	0.5	-	-	-
TOTAL	4.5	4.0	4.0	4.0

Stormwater

The Stormwater Utility was created in April, 2022 and began collecting a stormwater fee from neighbors in October, 2022. The purpose of a stormwater utility is for the management of public drainage systems. Major activities include stormwater quality initiatives such as street sweeping, inlet protection, pollution prevention and erosion control.

Stormwater Expenditure Summary

	Actual 2021-22	Budget 2022-23	Estimated 2022-23	Budget 2023-24	% Change
Payroll	\$ -	\$ 61,350	\$ 61,350	\$ 115,040	87.5%
Supplies	-	9,000	9,000	9,000	0.0%
Maintenance	-	-	-	-	0.0%
Services	-	32,500	32,500	32,500	0.0%
Capital Outlay	-	-	-	-	0.0%
TOTAL	\$ -	\$ 102,850	\$ 102,850	\$ 156,540	52.2%

Stormwater FTE Schedule

	Actual 2021-22	Budget 2022-23	Estimated 2022-23	Budget 2023-24
Maintenance Worker I	-	2.0	2.0	2.0
TOTAL	-	2.0	2.0	2.0

Community Development Corporation

The Anna Community Development Corporation works to identify and fund projects that enhance the quality of life in Anna and support the work of the Economic Development Corporation in the community.

Community Development Corporation Expenditure Summary

	Actual 2021-22	Budget 2022-23	Estimated 2022-23	Budget 2023-24	% Change
Payroll	\$ 393,067	\$ 468,189	\$ 468,189	\$ 462,634	-1.2%
Supplies	12,393	13,100	13,100	16,100	22.9%
Maintenance	-	-	-	-	0.0%
Services	890,769	2,286,889	2,286,889	4,289,665	87.6%
Debt Service	256,837	193,865	193,865	203,006	4.7%
Capital Outlay	-	-	-	350,000	0.0%
TOTAL	\$ 1,553,066	\$ 2,962,043	\$ 2,962,043	\$ 5,321,405	79.7%

Community Development Corporation FTE Schedule

	Actual 2021-22	Budget 2022-23	Estimated 2022-23	Budget 2023-24
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 Coordinator	1.0	1.0	1.0	1.0
TOTAL	3.0	3.0	3.0	3.0

Economic Development Corporation

The Anna Economic Development Corporation works to identify and support opportunities that expand the city’s tax base and promote job growth in Anna.

Economic Development Corporation Expenditure Summary

	Actual 2021-22	Budget 2022-23	Estimated 2022-23	Budget 2023-24	% Change
Payroll	\$ -	\$ -	\$ -	\$ -	0.0%
Supplies	-	-	-	-	0.0%
Maintenance	1,045	3,000	3,000	50,000	1566.7%
Services	64,434	804,497	804,497	484,550	-39.8%
Capital Outlay	-	-	-	-	0.0%
TOTAL	\$ 65,479	\$ 807,497	\$ 807,497	\$ 534,550	-33.8%

**CITY OF ANNA
PARK DEVELOPMENT FUND**

Recreation

The Recreation team facilitates experiences for fun, health, and play that are inclusive and uplifting in every way and plans, coordinates, and implements special community events.

	Actual 2021-22	Budget 2022-23	Estimated 2022-23	Budget 2023-24	% Change
Payroll	\$ 305,965	\$ 431,194	\$ 431,194	\$ 135,793	-68.5%
Supplies	53,648	227,000	227,000	227,000	0.0%
Maintenance	-	-	-	-	0.0%
Services	224,284	31,600	31,600	38,100	20.6%
Capital Outlay	9,118	-	-	-	0.0%
TOTAL	\$ 593,015	\$ 689,794	\$ 689,794	\$ 400,893	-41.9%

Recreation FTE Schedule

	Actual 2021-22	Budget 2022-23	Estimated 2022-23	Budget 2023-24
Recreation Manager	1.0	1.0	-	-
Assistant Director	-	-	1.0	-
Parks Planning Manager	1.0	1.0	1.0	1.0
Recreation Coordinator	1.5	3.0	3.0	-
TOTAL	3.5	5.0	5.0	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 2021-22	Budget 2022-23	Estimated 2022-23	Budget 2023-24	% Change
Payroll	\$ -	\$ -	\$ -	\$ -	0.0%
Supplies	5,877	-	-	-	0.0%
Maintenance	5,904	-	-	-	0.0%
Services	41,718	-	-	-	0.0%
Capital Outlay	70,015	150,000	150,000	83,000	-44.7%
TOTAL	\$ 123,514	\$ 150,000	\$ 150,000	\$ 83,000	-44.7%



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 FY2023 budget, the proposed "base year" budget for FY2024, 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 FY2024 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.

THE CITY OF
Anna

**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 2023 (used for the FY2024 levy) increased 32.3 percent; the last ten years have seen on average a 20 percent growth in appraised value each year. Values have increased 532 percent between FY2015 and FY2024. 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 FY2024 is 51.0736 cents per \$100 assessed values, lower than the previous year. The tax rate and appraised values will generate an additional \$1.8 million in revenue for the General Fund in FY2024. The General Fund long-term plan assumes property tax revenues will grow 15 percent yearly from 2025 to 2028. Much of this expected growth can be attributed to new construction each year.

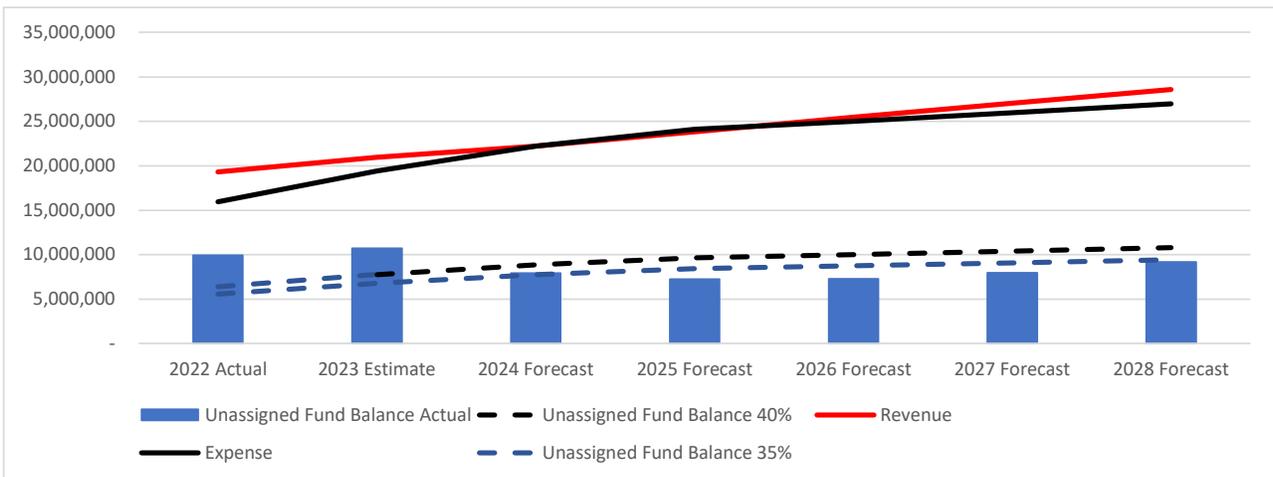
◆ Sales taxes increased 37 percent from FY2022 actual to the FY2023 projected. Sales tax increases can be attributed mostly to population growth. The FY2024 budget assumes sales tax to be flat, reflecting the slowing economy and predicted recession. Future years assume 2 percent in FY2025 but beginning in FY2026, sales taxes are expected to increase 10 percent per year with the opening of some large, new businesses.

◆ 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 FY2024 budget for payroll is more than \$2.2 million more than the FY2023 budget due to the funding of merit pay increases and 15 additional full-time equivalents (FTEs). Additional staffing is planned in FY2025 as new facilities (Fire Station #2 and the Library) from the 2021 Bond Program are completed. The long-term plan assumes that City Council will continue to award 2 percent merit increases in years 2025 through 2028.

◆ All non-personnel operating expenditures for 2025 through 2028 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 FY2024 General Fund budget has a projected ending fund balance of 35.8 percent; additionally, the long-term plan assumes that fund balances will remain above 30 percent 2025 through 2028. 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 LONG-TERM FINANCIAL PLAN**

	Actual 2021-22	Estimated 2022-23	Budget 2023-24
BEGINNING BALANCE	\$ 6,558,898	\$ 9,949,682	\$ 10,742,088
REVENUES:			
Property Taxes	\$ 8,004,989	\$ 9,869,000	\$ 11,191,000
Sales Tax	3,847,911	4,293,100	4,293,000
Franchise and local taxes	888,723	825,000	825,000
Charges for Services	166,821	785,000	730,000
Permits, Licenses and Fees	5,871,137	4,327,000	4,330,000
Fines	241,274	325,000	300,000
Intergovernmental Revenue	47,640	48,384	23,000
Investment income	90,387	485,000	500,000
Other revenues	154,514	16,300	14,000
OPERATIONAL REVENUE	<u>\$ 19,313,396</u>	<u>\$ 20,973,784</u>	<u>\$ 22,206,000</u>
Transfers from other funds	-	25,000	-
TOTAL REVENUE	<u>\$ 19,313,396</u>	<u>\$ 20,998,784</u>	<u>\$ 22,206,000</u>
EXPENDITURES:			
Payroll	\$ 11,270,087	\$ 14,742,349	\$ 16,966,299
Supplies	830,290	998,723	1,098,921
Maintenance	547,781	516,900	597,300
Services	3,150,089	3,126,407	3,537,175
Capital Outlay	124,361	54,000	6,000
Capital Improvement	-	-	-
OPERATIONAL EXPENDITURES	<u>\$ 15,922,612</u>	<u>\$ 19,438,379</u>	<u>\$ 22,205,695</u>
Transfers to other funds	-	768,000	2,800,000
TOTAL EXPENDITURES	<u>\$ 15,922,612</u>	<u>\$ 20,206,379</u>	<u>\$ 25,005,695</u>
FUND BALANCE	\$ 9,949,682	\$ 10,742,088	\$ 7,942,393
Ending balance as a % of expenditures	62%	55%	36%

**CITY OF ANNA
GENERAL FUND LONG-TERM FINANCIAL PLAN**

	Year 1 Projected 2024-25	Year 2 Projected 2025-26	Year 3 Projected 2026-27	Year 4 Projected 2027-28
\$	7,942,393	\$ 7,255,632	\$ 7,310,620	\$ 7,975,649
\$	12,902,906	\$ 14,044,900	\$ 15,106,077	\$ 16,075,188
	4,378,860	4,816,746	5,298,421	5,828,263
	841,500	858,330	875,497	893,007
	540,600	551,412	562,440	573,689
	4,334,000	4,338,080	4,342,242	4,346,486
	306,000	312,120	318,362	324,730
	23,000	23,000	23,000	23,000
	500,000	500,000	500,000	500,000
	14,000	14,000	14,000	14,000
\$	23,840,866	\$ 25,458,588	\$ 27,040,039	\$ 28,578,362
	-	-	-	-
\$	23,840,866	\$ 25,458,588	\$ 27,040,039	\$ 28,578,362
\$	18,948,939	\$ 19,701,417	\$ 20,494,678	\$ 21,325,185
	1,131,889	1,165,845	1,200,821	1,212,829
	603,273	609,306	615,399	621,553
	3,443,526	3,527,031	3,664,112	3,806,677
	-	-	-	-
	-	-	-	-
\$	24,127,627	\$ 25,003,600	\$ 25,975,010	\$ 26,966,243
	400,000	400,000	400,000	400,000
\$	24,527,627	\$ 25,403,600	\$ 26,375,010	\$ 27,366,243
\$	7,255,632	\$ 7,310,620	\$ 7,975,649	\$ 9,187,768
	30%	29%	31%	34%

THE CITY OF
Anna

**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.

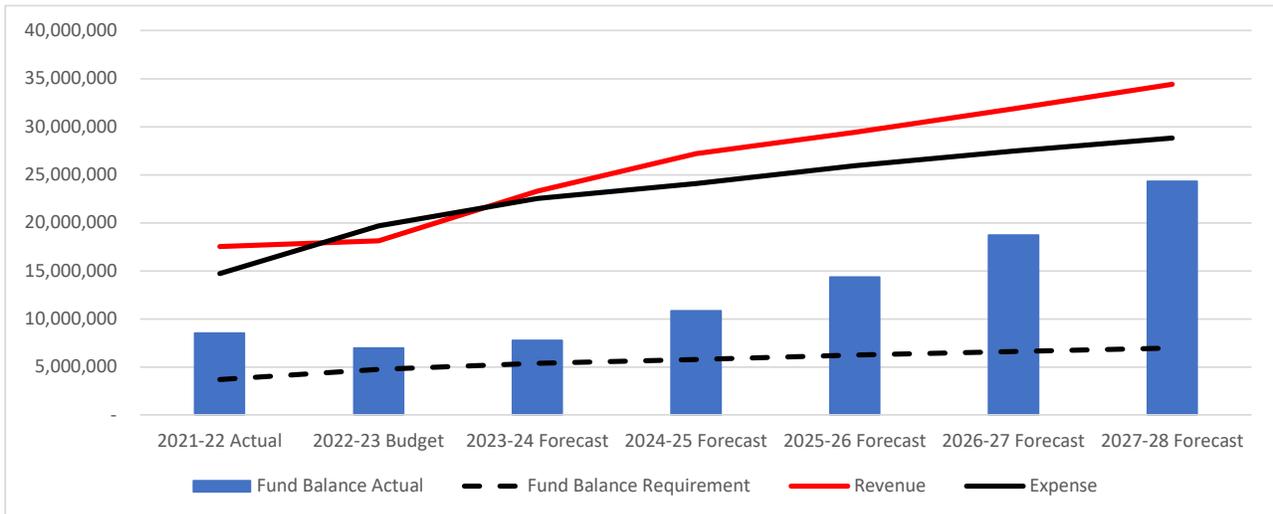
In FY2020, as part of a review of the fiscal condition of the Utility Fund, areas for improvement needed to be addressed to maintain long-term sustainability. The City hired a utility rate consultant to review the rate structure and to assist in creating a new rate model.

◆ In FY2024, rate increases of 15 percent for water and 25 percent for wastewater are budgeted. Rates increases of 3 percent for water and 8 percent for sewer are planned for 2025 through 2028. The utility rate model will fully fund a staffing plan and provide some cash for capital projects while paying debt service for a new regional wastewater treatment plant. The utility rate model will be reviewed on an annual basis to ensure long-term sustainability.

◆ 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 FY2024 budget for payroll includes funding of a 2 percent merit increase. The long-term plan assumes that Council will continue to award 2 percent merit increases in years 2025 through 2028.

◆ All non-personnel operating expenditures for 2025 through 2028 are adjusted for a 2.6 percent inflationary increase.



**CITY OF ANNA
UTILITY FUND LONG-TERM FINANCIAL PLAN**

	Actual 2021-22	Estimated 2022-23	Budget 2023-24
BEGINNING BALANCE	\$ 5,757,394	\$ 8,540,326	\$ 6,963,206
REVENUES:			
Property Taxes	\$ -	\$ -	-
Sales Tax	-	-	-
Franchise Fees and Local Taxes	-	-	-
Charges for Services			
<i>Water Sales</i>	7,676,094	8,010,000	10,846,000
<i>Sewer Charges</i>	4,864,040	5,640,263	7,718,000
<i>Sanitation Charges</i>	1,876,968	2,300,000	2,300,000
<i>Other Charges for Service</i>	713,803	555,570	628,570
Fines	-	-	-
Permits, Licenses and Fees	2,034,268	1,076,300	1,286,000
Intergovernmental Revenue	-	-	-
Investment Income	55,224	302,000	302,000
Other Revenues	287,948	242,800	236,600
TOTAL OPERATIONAL REVENUES	\$ 17,508,345	\$ 18,126,933	\$ 23,317,170
EXPENDITURES:			
Payroll	\$ 2,255,423	\$ 2,901,362	\$ 2,894,454
Supplies	240,897	163,583	255,008
Maintenance	1,081,779	642,675	1,286,050
Services			
<i>Water Purchases</i>	2,817,915	3,000,000	3,090,000
<i>Sewer Treatment</i>	2,750,996	4,300,000	4,300,000
<i>Solid Waste</i>	2,081,444	2,300,000	2,300,000
<i>Other</i>	1,323,639	1,224,429	1,372,238
Debt Service	2,116,050	4,522,004	6,050,185
Capital Outlay	57,270	-	-
Transfers to other funds	-	650,000	975,000
TOTAL OPERATIONAL EXPENDITURES	\$ 14,725,413	\$ 19,704,053	\$ 22,522,935
ENDING FUND BALANCE	\$ 8,540,326	\$ 6,963,206	\$ 7,757,441
Ending balance as a % of expenditures	58.0%	36.5%	36.0%

**CITY OF ANNA
UTILITY FUND LONG-TERM FINANCIAL PLAN**

	Year 1 Projected 2024-25	Year 2 Projected 2025-26	Year 3 Projected 2026-27	Year 4 Projected 2027-28
\$	7,757,441	\$ 10,862,321	\$ 14,352,170	\$ 18,746,412
\$	-	\$ -	\$ -	-
	-	-	-	-
	-	-	-	-
	11,761,000	12,720,000	13,724,000	14,768,000
	10,518,000	11,535,000	12,715,000	13,950,000
	2,484,000	2,682,720	2,897,338	3,129,125
	594,700	604,594	614,686	624,980
	-	-	-	-
	1,310,200	1,334,884	1,360,062	1,385,743
	-	-	-	-
	302,000	302,000	302,000	302,000
	241,320	246,134	251,045	256,054
\$	27,211,220	\$ 29,425,332	\$ 31,864,130	\$ 34,415,901
\$	3,046,845	\$ 3,207,420	\$ 3,376,630	\$ 3,554,948
	262,374	269,961	277,774	285,820
	1,318,587	1,351,947	1,386,152	1,421,221
	3,510,039	3,902,660	4,325,136	4,736,225
	5,108,506	6,113,144	6,907,853	7,356,863
	2,484,000	2,682,720	2,897,338	3,129,125
	1,325,925	1,360,146	1,397,704	1,437,700
	6,050,064	6,047,485	5,901,302	5,899,179
	-	-	-	-
	1,000,000	1,000,000	1,000,000	1,000,000
\$	24,106,340	\$ 25,935,483	\$ 27,469,888	\$ 28,821,081
\$	10,862,321	\$ 14,352,170	\$ 18,746,412	\$ 24,341,233
	47.0%	57.6%	70.8%	87.5%

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 just over \$98.7 million in outstanding tax supported debt. Of the outstanding tax supported debt, approximately \$12.1 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 \$86.7 million, was issued for general fund purposes.

Series	Par Amount	Outstanding	Purpose	Final Maturity
General Obligation Bonds 2023	\$ 14,930,000	\$ 14,930,000	Additional Facilities	2/15/2048
General Obligation Bonds 2022	\$ 32,465,000	\$ 32,465,000	Additional Facilities	2/15/2042
General Obligation Refunding & Improvement Bonds 2021	\$ 11,330,000	\$ 11,180,000	Additional Facilities	2/15/2046
Comb. Tax & Revenue Cert. of Obligation 2018	\$ 30,910,000	\$ 29,995,000	Municipal Complex	2/15/2048
Comb. Tax & Revenue Cert. of Obligation 2017	\$ 7,630,000	\$ 4,975,000	Refunding	2/15/2033
Comb. Tax & Revenue Cert. of Obligation 2014	\$ 4,180,000	\$ 3,575,000	Water & Sewer	2/15/2034
Comb, Tax & Revenue Cert. of Obligation 2014A	\$ 2,598,000	\$ 961,000	Water & Sewer	2/15/2026
General Obligation 2014B	\$ 1,462,000	\$ 631,000	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

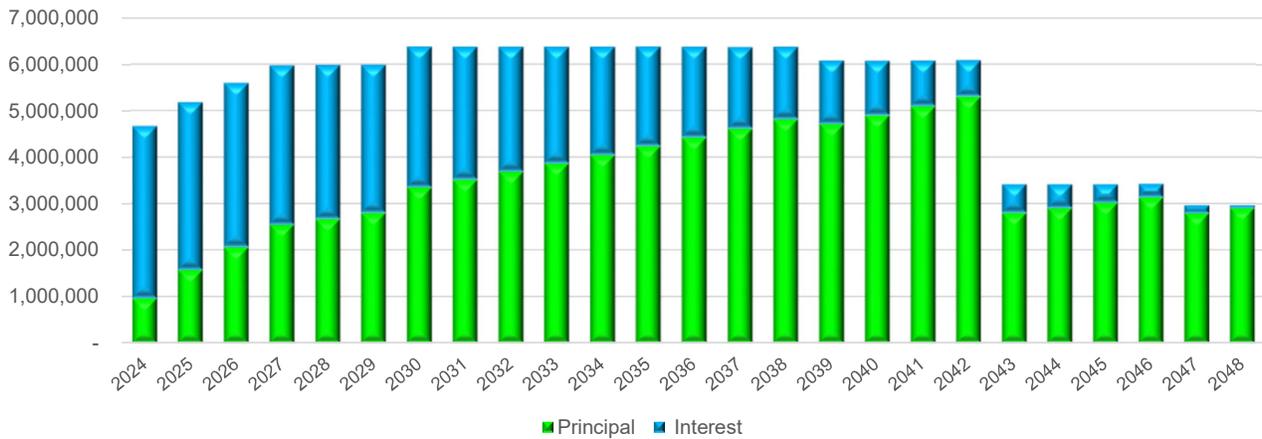
Period Ending	Principal	Interest	Total Debt Service	% Change
9/30/2024	1,752,000	4,167,674	5,919,674	
9/30/2025	2,384,000	4,050,276	6,434,276	8.69%
9/30/2026	2,896,000	3,941,389	6,837,389	6.27%
9/30/2027	3,575,000	3,800,438	7,375,438	7.87%
9/30/2028	3,740,000	3,640,313	7,380,313	0.07%
9/30/2029	4,095,000	3,461,825	7,556,825	2.39%
9/30/2030	4,710,000	3,253,001	7,963,001	5.37%
9/30/2031	4,940,000	3,022,955	7,962,955	0.00%
9/30/2032	5,170,000	2,787,911	7,957,911	-0.06%
9/30/2033	5,385,000	2,552,395	7,937,395	-0.26%
9/30/2034	4,465,000	2,335,531	6,800,531	-14.32%
9/30/2035	4,230,000	2,143,525	6,373,525	-6.28%
9/30/2036	4,415,000	1,952,450	6,367,450	-0.10%
9/30/2037	4,610,000	1,752,575	6,362,575	-0.08%
9/30/2038	4,810,000	1,554,625	6,364,625	0.03%
9/30/2039	4,705,000	1,365,150	6,070,150	-4.63%
9/30/2040	4,890,000	1,176,134	6,066,134	-0.07%
9/30/2041	5,090,000	981,591	6,071,591	0.09%
9/30/2042	5,300,000	776,769	6,076,769	0.09%
9/30/2043	2,800,000	618,920	3,418,920	-43.74%
9/30/2044	2,905,000	512,344	3,417,344	-0.05%
9/30/2045	3,015,000	401,644	3,416,644	-0.02%
9/30/2046	3,135,000	286,518	3,421,518	0.14%
9/30/2047	2,790,000	172,000	2,962,000	-13.43%
9/30/2048	2,905,000	58,100	2,963,100	0.04%
TOTAL	98,712,000	50,766,052	149,478,052	

**CITY OF ANNA
GENERAL DEBT SERVICE**

Outstanding Debt Schedule - General Obligation Debt

The chart below illustrates the outstanding general obligation debt through FY2048. 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
9/30/2024	968,000	3,697,234	4,665,234	
9/30/2025	1,574,000	3,608,811	5,182,811	11.09%
9/30/2026	2,064,000	3,530,013	5,594,013	7.93%
9/30/2027	2,545,000	3,425,800	5,970,800	6.74%
9/30/2028	2,665,000	3,309,525	5,974,525	0.06%
9/30/2029	2,800,000	3,180,350	5,980,350	0.10%
9/30/2030	3,345,000	3,027,050	6,372,050	6.55%
9/30/2031	3,515,000	2,855,550	6,370,550	-0.02%
9/30/2032	3,685,000	2,681,625	6,366,625	-0.06%
9/30/2033	3,860,000	2,507,100	6,367,100	0.01%
9/30/2034	4,040,000	2,327,775	6,367,775	0.01%
9/30/2035	4,230,000	2,143,525	6,373,525	0.09%
9/30/2036	4,415,000	1,952,450	6,367,450	-0.10%
9/30/2037	4,610,000	1,752,575	6,362,575	-0.08%
9/30/2038	4,810,000	1,554,625	6,364,625	0.03%
9/30/2039	4,705,000	1,365,150	6,070,150	-4.63%
9/30/2040	4,890,000	1,176,134	6,066,134	-0.07%
9/30/2041	5,090,000	981,591	6,071,591	0.09%
9/30/2042	5,300,000	776,769	6,076,769	0.09%
9/30/2043	2,800,000	618,920	3,418,920	-43.74%
9/30/2044	2,905,000	512,344	3,417,344	-0.05%
9/30/2045	3,015,000	401,644	3,416,644	-0.02%
9/30/2046	3,135,000	286,518	3,421,518	0.14%
9/30/2047	2,790,000	172,000	2,962,000	-13.43%
9/30/2048	2,905,000	58,100	2,963,100	0.04%
TOTAL	86,661,000	47,903,178	134,564,178	



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. As the growth in the City has continued, the City found the need to issue additional debt in the spring of 2022.

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 FY2024, 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 2022	\$ 64,845,000	\$ 64,845,000	Wastewater Treatment Facility	2/15/2047
General Obligation Refunding & Improvement Bonds 2021	\$ 2,870,000	\$ 2,840,000	Refunding	2/15/2046
Comb. Tax & Revenue Cert. of Obligation 2017	\$ 7,630,000	\$ 4,675,000	Refunding	2/15/2033
Comb. Tax & Revenue Cert. of Obligation 2014A	\$ 2,598,000	\$ 961,000	Water & Sewer	2/15/2026
Comb. Tax & Revenue Cert. of Obligation 2014	\$ 4,180,000	\$ 3,575,000	Water & Sewer	2/15/2034
GTUA Contract Revenue Bonds Series 2007	\$ 5,000,000	\$ 817,500	Collin/Grayson Project	10/1/2036
GTUA Contract Revenue Bonds Series 2007	\$ 3,430,000	\$ 765,000	Anna/Melissa Project	6/1/2028
GTUA Contract Revenue Bonds Series 2006	\$ 8,675,000	\$ 425,000	Anna/Melissa Project	6/1/2026
TWDB State Participation Loan Series 2006	\$ 3,870,000	\$ 2,168,750	Collin/Grayson Project	8/1/2040
GTUA Contract Revenue Bonds Series 2005	\$ 2,800,000	\$ 270,000	Collin/Grayson Project	10/1/2028

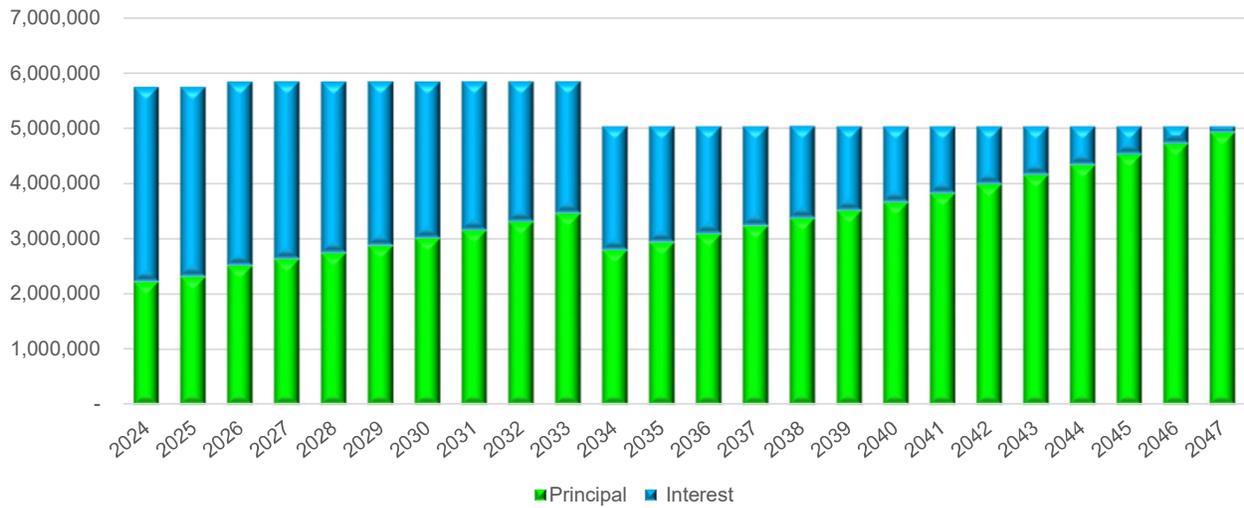
Debt Management Plan

Currently the Utility Fund holds just approximately \$81.4 million in outstanding debt. The City has worked closely with our financial advisors to develop a sound debt management plan for the Utility Fund as well.

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	Interest Reduction & Recovery	Total Debt Service
9/30/2024	2,224,000	3,521,229	103,742	5,848,970
9/30/2025	2,317,500	3,427,607	103,742	5,848,849
9/30/2026	2,517,000	3,329,269	-	5,846,269
9/30/2027	2,633,750	3,215,515	-	5,849,265
9/30/2028	2,743,750	3,103,393	-	5,847,143
9/30/2029	2,875,000	2,975,673	-	5,850,673
9/30/2030	3,008,750	2,838,412	-	5,847,162
9/30/2031	3,155,000	2,694,379	-	5,849,379
9/30/2032	3,307,500	2,543,278	-	5,850,778
9/30/2033	3,462,500	2,386,967	-	5,849,467
9/30/2034	2,796,250	2,240,309	-	5,036,559
9/30/2035	2,938,750	2,098,272	-	5,037,022
9/30/2036	3,093,750	1,945,902	-	5,039,652
9/30/2037	3,235,000	1,800,787	-	5,035,787
9/30/2038	3,375,000	1,664,785	-	5,039,785
9/30/2039	3,512,500	1,523,899	-	5,036,399
9/30/2040	3,662,500	1,374,825	-	5,037,325
9/30/2041	3,825,000	1,212,578	-	5,037,578
9/30/2042	3,990,000	1,048,900	-	5,038,900
9/30/2043	4,160,000	875,713	-	5,035,713
9/30/2044	4,340,000	695,088	-	5,035,088
9/30/2045	4,530,000	506,600	-	5,036,600
9/30/2046	4,725,000	309,931	-	5,034,931
9/30/2047	4,930,000	104,763	-	5,034,763
TOTAL	81,358,500	47,438,073	207,484	129,004,056



Obligations

These bonds are special limited obligations of the Anna Community Development Corporation (CDC) payable from and secured by receipts from the 1/2 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.

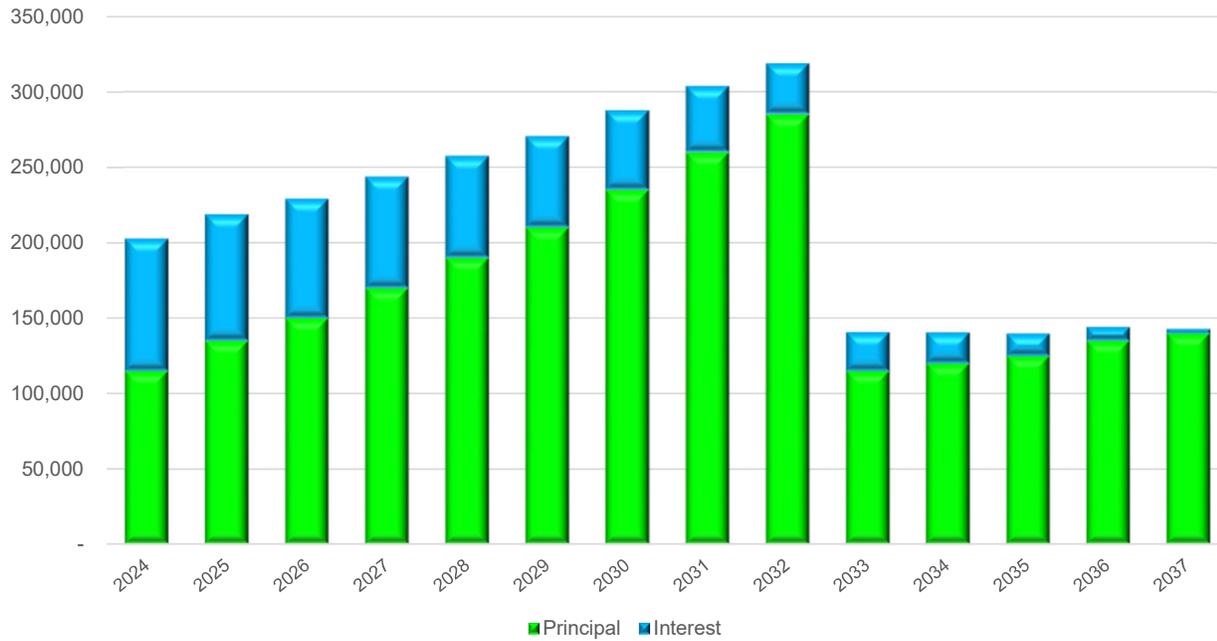
Series 2012B was for public park and open space improvements including recreational facilities, parking facilities and related infrastructure in order to promote and encourage employment and public welfare and to promote and develop new and expanded business enterprises.

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
9/30/2024	115,000	88,006	203,006	
9/30/2025	135,000	83,978	218,978	7.87%
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	2,385,000	658,320	3,043,320	





**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 the City, as it:

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

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 2021-22	Re-estimate 2022-23	Budget 2023-24
BEGINNING BALANCE	\$ 46,361,131	\$ 37,058,340	\$ 132,710,845
REVENUES			
Bond Proceeds	\$ -	\$ 99,000,000	\$ 15,440,000
Interest Revenue	239,023	4,780,000	4,365,000
PID Assessment	-	-	784,800
SLFRF Grant	1,844,454	1,858,000	-
Road Improvement Fees	3,153,293	1,860,000	1,900,000
Water Improvement Fees	5,530,937	2,480,000	2,500,000
Wastewater Improvement Fees	4,352,356	5,300,000	9,600,000
Miscellaneous Revenue	26,350	-	-
Transfers In	13,607,093	1,418,000	3,775,000
TOTAL	<u>\$ 28,753,506</u>	<u>\$ 116,696,000</u>	<u>\$ 38,364,800</u>
FUNDS			
Capital Bond Fund	\$ 7,337,148	\$ 6,062,500	\$ 31,367,405
Infrastructure Investment Fund	4,946,246	1,923,558	2,888,000
PID Fees	-	-	4,660,000
Grant Fund	-	100,000	3,602,454
Road Impact Fees	-	1,869,000	2,388,000
Utility Bond Fund	-	3,837,000	33,163,000
Utility Infrastructure Investment Fund	3,444,718	29,000	1,266,798
Water Impact Fee Fund	664,932	4,055,000	9,250,000
Wastewater Impact Fee Fund	890,539	5,375,000	9,756,848
TOTAL	<u>\$ 17,283,583</u>	<u>\$ 23,251,058</u>	<u>\$ 98,342,505</u>
ENDING FUND BALANCE	<u>\$ 57,831,054</u>	<u>\$ 130,503,282</u>	<u>\$ 72,733,140</u>

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

	Budget 2024-25	Budget 2025-26	Budget 2026-27
\$	68,958,747	\$ 35,570,836	\$ 32,711,747
\$	-	\$ -	\$ -
	515,000	515,000	475,000
	-	-	-
	-	-	-
	1,150,000	1,150,000	1,150,000
	8,000,000	3,000,000	3,000,000
	3,800,000	4,000,000	4,000,000
	-	-	-
	100,000	100,000	100,000
\$	13,565,000	\$ 8,765,000	\$ 8,725,000
\$	6,054,000	\$ 11,422,000	\$ -
	-	-	-
	-	-	-
	-	-	-
	1,140,000	1,000,000	3,000,000
	28,000,000	-	-
	100,000	100,000	100,000
	8,500,000	-	-
	3,900,000	-	-
\$	47,694,000	\$ 12,522,000	\$ 3,100,000
\$	34,829,747	\$ 31,813,836	\$ 38,336,747

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

	Actual 2021-22	Re-estimate 2022-23	Budget 2023-24	Budget 2024-25
BEGINNING BALANCE	\$ 13,857,492	\$ 6,530,718	\$ 35,463,218	\$ 20,535,813
REVENUES				
Bond Proceeds	\$ -	\$ 34,000,000	\$ 15,440,000	\$ -
Interest Revenue	10,375	995,000	1,000,000	60,000
TOTAL	\$ 10,375	\$ 34,995,000	\$ 16,440,000	\$ 60,000
PROJECTS				
<i>Facilities</i>				
City Hall Municipal Complex	\$ 5,245,055	\$ 280,000	\$ -	\$ -
Fire Station #2	11,645	1,603,500	4,724,855	-
Community Library	322,450	720,000	20,957,550	-
Community Recreation Center	-	-	1,038,000	4,220,000
<i>Parks</i>				
Slayter Creek Skate Park	74,125	750,000	868,000	-
Slayter Creek Park - Fitness Court	-	165,000	-	-
Slayter Creek Park - Splash Pad	-	2,500,000	-	-
Slayter Creek Park - Sports Court	-	-	1,928,000	-
Slayter Creek Park - Practice Field Lighting	-	-	700,000	-
Slayter Creek Park - Parking	-	-	650,000	-
Slayter Creek Park - Restroom	-	-	200,000	-
Trails - Pecan Grove Trail	-	-	101,000	1,284,000
Bryant Park Improvements	-	-	200,000	550,000
<i>Equipment</i>				
Ladder Truck (Quint / Aerial)	1,619,969	41,000	-	-
<i>Roadway</i>				
Rosamond Parkway	63,904	3,000	-	-
TOTAL PROJECTS	\$ 7,337,148	\$ 6,062,500	\$ 31,367,405	\$ 6,054,000
ENDING FUND BALANCE	\$ 6,530,718	\$ 35,463,218	\$ 20,535,813	\$ 14,541,813

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

	Budget 2025-26	Budget 2026-27	Project Total
\$	14,541,813	\$ 3,179,813	
\$	-	\$ -	
	60,000	20,000	
\$	60,000	\$ 20,000	

\$	-	\$ -	\$ 31,386,002
	-	-	6,340,000
	-	-	22,000,000
	11,422,000	-	16,680,000
	-	-	1,692,125
	-	-	165,000
	-	-	2,500,000
	-	-	1,928,000
	-	-	700,000
	-	-	650,000
	-	-	200,000
	-	-	1,385,000
	-	-	750,000
	-	-	1,664,187
	-	-	66,904
\$	11,422,000	\$ -	
\$	3,179,813	\$ 3,199,813	

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

	Actual 2021-22	Re-estimate 2022-23	Budget 2023-24	Budget 2024-25
BEGINNING BALANCE	\$ 5,578,908	\$ 944,473	\$ 188,915	\$ 400,915
REVENUES				
Transfers In	\$ 292,407	\$ 768,000	\$ 2,800,000	\$ -
Interest Revenue	19,404	400,000	300,000	20,000
TOTAL	\$ 311,811	\$ 1,168,000	\$ 3,100,000	\$ 20,000
PROJECTS				
<i>Facilities</i>				
City Hall Municipal Complex	\$ 1,039,253	\$ 460,000	\$ -	\$ -
Municipal Complex Plaza	-	300,000	-	-
Central Station Ventilation Grills	-	-	120,000	-
<i>Roadways</i>				
Downtown Infrastructure Improvements	13,546	55,000	2,200,000	-
Street Maintenance Sales Tax Projects	701,363	1,000	-	-
Hackberry Drive	39,721	1,107,558	-	-
Ferguson Parkway	35,418	-	-	-
Foster Crossing	616,662	-	-	-
Taylor Boulevard	195,086	-	-	-
Easements	200,000	-	-	-
US 75 Relocation Collin Co. Reimbursement	1,435,645	-	-	-
<i>Equipment</i>				
EMS Transport Ambulance #3	-	-	500,000	-
Enterprise Resource Planning Software	45,195	-	68,000	-
EMS Transport Ambulance #2	265,351	-	-	-
Three Single Trailer Mount Generators	359,006	-	-	-
TOTAL PROJECTS	\$ 4,946,246	\$ 1,923,558	\$ 2,888,000	\$ -
ENDING FUND BALANCE	\$ 944,473	\$ 188,915	\$ 400,915	\$ 420,915

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

	Budget 2025-26	Budget 2026-27	Project Total
\$	420,915	\$ 440,915	
\$	-	\$ -	
	20,000	20,000	
\$	20,000	\$ 20,000	
\$	-	\$ -	1,788,492
	-	-	300,000
	-	-	120,000
	-	-	2,268,546
	-	-	702,363
	-	-	1,147,279
	-	-	35,418
	-	-	616,662
	-	-	195,086
	-	-	200,000
	-	-	1,435,645
	-	-	500,000
	-	-	227,553
	-	-	400,000
	-	-	359,006
\$	-	\$ -	
\$	440,915	\$ 460,915	

**CITY OF ANNA
CAPITAL IMPROVEMENTS PROGRAM
GRANT FUND**

	Actual 2021-22	Re-estimate 2022-23	Budget 2023-24	Budget 2024-25
BEGINNING BALANCE	\$ -	\$ 1,844,454	\$ 3,602,454	\$ -
REVENUES				
Coronavirus State & Local Recovery	\$ 1,844,454	\$ 1,858,000	\$ -	\$ -
Interest Revenue	-	-	-	-
TOTAL	\$ 1,844,454	\$ 1,858,000	\$ -	\$ -
PROJECTS				
Downtown Infrastructure Improvements	\$ -	\$ 100,000	\$ 3,602,454	\$ -
TOTAL PROJECTS	\$ -	\$ 100,000	\$ 3,602,454	\$ -
ENDING FUND BALANCE	\$ 1,844,454	\$ 3,602,454	\$ -	\$ -

**CITY OF ANNA
 CAPITAL IMPROVEMENTS PROGRAM
 GRANT FUND**

	Budget 2025-26	Budget 2026-27	Project Total
\$	-	\$ -	
\$	-	\$ -	
\$	-	\$ -	
\$	-	\$ -	
\$	-	\$ -	3,702,454
\$	-	\$ -	
\$	-	\$ -	

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

	Actual 2021-22	Re-estimate 2022-23	Budget 2023-24	Budget 2024-25
BEGINNING BALANCE	\$ 961,132	\$ 3,353,936	\$ 4,514,936	\$ 6,676,936
Road Improvement Fees	\$ 2,457,453	\$ 1,780,000	\$ 1,800,000	\$ 1,000,000
Interest Revenue	16,865	900,000	800,000	15,000
TOTAL REVENUE	\$ 2,474,318	\$ 2,680,000	\$ 2,600,000	\$ 1,015,000
TOTAL AVAILABLE RESOURCES	\$ 3,435,450	\$ 6,033,936	\$ 7,114,936	\$ 7,691,936
PROJECTS				
Ferguson Parkway	\$ -	\$ 285,000	\$ 438,000	\$ 1,140,000
Hackberry Drive	-	1,234,000	-	-
Transfers Out	81,514	-	-	-
TOTAL PROJECTS	\$ 81,514	\$ 1,519,000	\$ 438,000	\$ 1,140,000
ENDING FUND BALANCE	\$ 3,353,936	\$ 4,514,936	\$ 6,676,936	\$ 6,551,936

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

Budget 2025-26	Budget 2026-27	Project Total
\$ 6,551,936	\$ 6,566,936	
\$ 1,000,000 15,000	\$ 1,000,000 15,000	
<u>\$ 1,015,000</u>	<u>\$ 1,015,000</u>	
<u>\$ 7,566,936</u>	<u>\$ 7,581,936</u>	
\$ 1,000,000	\$ 3,000,000	\$ 5,863,000
-	-	1,234,000
-	-	81,514
<u>\$ 1,000,000</u>	<u>\$ 3,000,000</u>	
<u>\$ 6,566,936</u>	<u>\$ 4,581,936</u>	

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

	Actual 2021-22	Re-estimate 2022-23	Budget 2023-24	Budget 2024-25
BEGINNING BALANCE	\$ 1,299,439	\$ 1,995,328	\$ 1,790,328	\$ 5,328
Road Improvement Fees	\$ 695,840	\$ 80,000	\$ 100,000	\$ 150,000
Interest Revenue	10,942	65,000	65,000	20,000
TOTAL REVENUE	\$ 706,782	\$ 145,000	\$ 165,000	\$ 170,000
TOTAL AVAILABLE RESOURCES	\$ 2,006,221	\$ 2,140,328	\$ 1,955,328	\$ 175,328
PROJECTS				
Leonard Avenue	\$ -	\$ 260,000	\$ 1,050,000	\$ -
Finley Boulevard	-	90,000	900,000	-
Transfers Out	10,893	-	-	-
TOTAL PROJECTS	\$ 10,893	\$ 350,000	\$ 1,950,000	\$ -
ENDING FUND BALANCE	\$ 1,995,328	\$ 1,790,328	\$ 5,328	\$ 175,328

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

	Budget 2025-26	Budget 2026-27	Project Total
\$	175,328	\$ 345,328	
\$	150,000	\$ 150,000	
	20,000	20,000	
\$	170,000	\$ 170,000	
\$	345,328	\$ 515,328	
\$	-	\$ -	1,310,000
	-	-	990,000
	-	-	
\$	-	\$ -	
\$	345,328	\$ 515,328	

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

	Actual 2021-22	Re-estimate 2022-23	Budget 2023-24	Budget 2024-25
BEGINNING BALANCE	\$ -	\$ -	\$ 3,875,200	\$ -
REVENUES				
PID Fees	\$ -	\$ -	\$ 784,800	\$ -
Interest Revenue	-	-	-	-
TOTAL	\$ -	\$ -	\$ 784,800	\$ -
PROJECTS				
Fire Station #2	\$ -	\$ -	\$ 4,660,000	\$ -
TOTAL PROJECTS	\$ -	\$ -	\$ 4,660,000	\$ -
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -

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

	Budget 2025-26	Budget 2026-27	Project Total
\$	-	\$ -	-
\$	-	\$ -	-
\$	-	\$ -	-
\$	-	\$ -	-
\$	-	\$ -	4,660,000
\$	-	\$ -	-
\$	-	\$ -	-

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

	Actual 2021-22	Re-estimate 2022-23	Budget 2023-24	Budget 2024-25
BEGINNING BALANCE	\$ -	\$ -	\$ 62,863,000	\$ 31,300,000
REVENUES				
Bond Proceeds	\$ -	\$ 65,000,000	\$ -	\$ -
Interest Revenue	-	1,700,000	1,600,000	-
TOTAL	\$ -	\$ 66,700,000	\$ 1,600,000	\$ -
PROJECTS				
Hurricane Creek Wastewater Treatment Plant	\$ -	\$ 3,837,000	\$ 33,163,000	\$ 28,000,000
TOTAL PROJECTS	\$ -	\$ 3,837,000	\$ 33,163,000	\$ 28,000,000
ENDING FUND BALANCE	\$ -	\$ 62,863,000	\$ 31,300,000	\$ 3,300,000

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

Budget 2025-26	Budget 2026-27	Project Total
\$ 3,300,000	\$ 3,300,000	
\$ -	\$ -	
\$ -	\$ -	
\$ -	\$ -	
\$ -	\$ -	\$ 65,000,000
\$ -	\$ -	
\$ 3,300,000	\$ 3,300,000	

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

	Actual 2021-22	Re-estimate 2022-23	Budget 2023-24	Budget 2024-25
BEGINNING BALANCE	\$ 8,715,747	\$ 8,795,746	\$ 9,160,487	\$ 9,168,689
REVENUES				
Transfer In	\$ 13,314,686	\$ 650,000	\$ 975,000	\$ 100,000
Interest Revenue	80,286	325,000	300,000	100,000
Miscellaneous Revenue	26,350	-	-	-
TOTAL	\$ 13,421,322	\$ 975,000	\$ 1,275,000	\$ 200,000
PROJECTS				
Geren Treatment Plant Rehabilitation	\$ 78,202	\$ -	\$ 291,798	\$ -
Risk & Resilience Infrastructure Improvements	-	-	200,000	100,000
SCADA Hardware and Programming	-	25,000	475,000	-
Sherley Water Tower Lighting	-	-	300,000	-
Sherley Storage Tank Rehabilitation	179,250	-	-	-
US 75 Utility Relocations	37,533	-	-	-
State Hwy 5 Utility Relocation	130,010	-	-	-
Hurricane Creek Temporary Treatment	146,547	4,000	-	-
Hurricane Creek Line B Sanitary Sewer	62,887	-	-	-
Hurricane Creek Wastewater Treatment Plant	2,163,906	-	-	-
Throckmorton Creek Trunk Sewer Expansion	93,382	-	-	-
Collin Pump Station - Pumps and Wells Projects	539,275 13,726	- -	- -	- -
TOTAL PROJECTS	\$ 3,444,718	\$ 29,000	\$ 1,266,798	\$ 100,000
ENDING FUND BALANCE	\$ 18,692,350	\$ 9,741,746	\$ 9,168,689	\$ 9,268,689

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

	Budget 2025-26	Budget 2026-27	Project Total
\$	9,268,689	\$ 9,368,689	
\$	100,000	\$ 100,000	
	100,000	100,000	
	-	-	
\$	200,000	\$ 200,000	
\$	-	\$	370,000
	100,000	100,000	500,000
	-	-	500,000
	-	-	300,000
	-	-	179,250
	-	-	37,533
	-	-	130,010
	-	-	150,547
	-	-	62,887
	-	-	2,163,906
	-	-	93,382
	-	-	539,275
	-	-	13,726
\$	100,000	\$ 100,000	
\$	9,368,689	\$ 9,468,689	

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

	Actual 2021-22	Re-estimate 2022-23	Budget 2023-24	Budget 2024-25
BEGINNING BALANCE	\$ 6,672,199	\$ 8,330,099	\$ 7,025,099	\$ 475,099
Water Improvement Fees	\$ 5,530,937	\$ 2,480,000	\$ 2,500,000	\$ 8,000,000
Interest Revenue	52,957	270,000	200,000	200,000
TOTAL REVENUE	\$ 5,583,894	\$ 2,750,000	\$ 2,700,000	\$ 8,200,000
TOTAL AVAILABLE RESOURCES	\$ 12,256,093	\$ 11,080,099	\$ 9,725,099	\$ 8,675,099
PROJECTS				
US 75 Utility Relocations	\$ -	\$ 1,590,000	\$ -	\$ -
Collin Pump Station - Pumps and Wells	-	2,200,000	-	-
FM455 Water Line	-	-	800,000	3,000,000
Collin Pump Station - Ground Storage	-	-	6,000,000	5,000,000
SH 5 Utility Relocation - Project A	-	100,000	1,900,000	-
SH 5 Utility Relocation - Project B	-	-	550,000	500,000
Sherley Elementary Utilities	664,932	-	-	-
Hackberry Drive Utilities	-	165,000	-	-
Transfers Out	3,261,063	-	-	-
TOTAL PROJECTS	\$ 3,925,995	\$ 4,055,000	\$ 9,250,000	\$ 8,500,000
ENDING FUND BALANCE	\$ 8,330,099	\$ 7,025,099	\$ 475,099	\$ 175,099

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

Budget 2025-26	Budget 2026-27	Project Total
\$ 175,099	\$ 3,375,099	
\$ 3,000,000	\$ 3,000,000	
200,000	200,000	
<u>\$ 3,200,000</u>	<u>\$ 3,200,000</u>	
<u>\$ 3,375,099</u>	<u>\$ 6,575,099</u>	
\$ -	\$ -	\$ 1,590,000
-	-	2,200,000
-	-	3,800,000
-	-	11,000,000
-	-	2,000,000
-	-	1,050,000
-	-	664,932
-	-	165,000
-	-	3,261,063
<u>\$ -</u>	<u>\$ -</u>	
<u>\$ 3,375,099</u>	<u>\$ 6,575,099</u>	

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

	Actual 2021-22	Re-estimate 2022-23	Budget 2023-24	Budget 2024-25
BEGINNING BALANCE	\$ 6,561,742	\$ 18,130	\$ 68,130	\$ 11,282
Wastewater Improvement Fees	\$ 4,352,356	\$ 5,300,000	\$ 9,600,000	\$ 3,800,000
Interest Revenue	48,194	125,000	100,000	100,000
TOTAL REVENUE	\$ 4,400,550	\$ 5,425,000	\$ 9,700,000	\$ 3,900,000
TOTAL AVAILABLE RESOURCES	\$ 10,962,292	\$ 5,443,130	\$ 9,768,130	\$ 3,911,282
PROJECTS				
Hurricane Creek Sewer Interceptor Line North	\$ -	\$ 500,000	\$ 8,250,000	\$ 3,700,000
Hurricane Creek Sewer Line B	-	4,500,000	636,848	-
SH 5 Utility Relocation - Project A	-	375,000	620,000	-
SH 5 Utility Relocation - Project B	-	-	250,000	200,000
Sherley Elementary Utilities	664,932	-	-	-
Engineering	225,607	-	-	-
Transfers Out	10,053,622	-	-	-
TOTAL PROJECTS	\$ 10,944,161	\$ 5,375,000	\$ 9,756,848	\$ 3,900,000
ENDING FUND BALANCE	\$ 18,130	\$ 68,130	\$ 11,282	\$ 11,282

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

Budget 2025-26	Budget 2026-27	Project Total
\$ 11,282	\$ 4,111,282	
\$ 4,000,000	\$ 4,000,000	
100,000	100,000	
<u>\$ 4,100,000</u>	<u>\$ 4,100,000</u>	
<u>\$ 4,111,282</u>	<u>\$ 8,211,282</u>	
\$ -	\$ -	\$ 12,450,000
-	-	5,136,848
-	-	995,000
-	-	450,000
-	-	664,932
-	-	225,607
-	-	10,053,622
<u>\$ -</u>	<u>\$ -</u>	
<u>\$ 4,111,282</u>	<u>\$ 8,211,282</u>	

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

	Actual 2021-22	Re-estimate 2022-23	Budget 2023-24	Budget 2024-25
BEGINNING BALANCE	\$ 2,714,472	\$ 5,245,456	\$ 4,159,078	\$ 384,685
REVENUES				
Park Development Fees	\$ 3,438,598	\$ 1,100,000	\$ 1,300,000	\$ 1,300,000
Interest Revenue	24,535	155,000	155,000	100,000
Other Revenues	36,141	64,100	62,000	65,000
TOTAL	\$ 3,499,274	\$ 1,319,100	\$ 1,517,000	\$ 1,465,000
OPERATIONS				
Recreation	\$ 593,013	\$ 714,794	\$ 400,893	\$ 408,911
Park Operations	110,129	-	-	-
Capital Equipment	70,015	150,000	83,000	150,000
PROJECTS				
Municipal Complex Plaza	-	-	1,500,000	-
Slayter Creek Skate Park	-	-	300,000	-
Slayter Creek Park - Sports Court	-	100,000	288,500	-
Slayter Creek Park - Plaza, Lighting, Electrical	-	30,000	904,500	-
Slayter Creek Park - Irrigation	-	-	500,000	-
Natural Springs Park - Parking and Other	-	456,000	-	-
Natural Springs Park - Dog Park Irrigation	-	-	175,000	-
Natural Springs Park - Playground	-	-	400,000	-
Bryant Park	113,857	64,143	-	-
Sherley Heritage Park Train & Improvements	200	459,000	200,000	-
Yank Park	-	50,000	439,500	-
Anna Crossing Park	-	-	100,000	165,000
Johnson Park Improvements	7,242	331,541	-	-
Land Acquisition and Amenities	73,834	50,000	-	-
TOTAL PROJECTS	\$ 968,290	\$ 2,405,478	\$ 5,291,393	\$ 723,911
ENDING FUND BALANCE	\$ 5,245,456	\$ 4,159,078	\$ 384,685	\$ 1,125,774
Fund balance goal	\$ 175,786	\$ 178,699	\$ 100,223	\$ 102,228

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

Budget 2025-26	Budget 2026-27	Project Total
\$ 1,125,774	\$ 2,023,685	
\$ 1,300,000	\$ 1,300,000	
100,000	100,000	
65,000	65,000	
<u>\$ 1,465,000</u>	<u>\$ 1,465,000</u>	
\$ 417,089	\$ 425,431	
-	-	
150,000	150,000	
-	-	1,500,000
-	-	300,000
-	-	388,500
-	-	934,500
-	-	500,000
-	-	456,000
-	-	175,000
-	-	400,000
-	-	178,000
-	-	659,200
-	-	489,500
-	-	265,000
-	-	338,783
-	-	123,834
<u>\$ 567,089</u>	<u>\$ 575,431</u>	
<u>\$ 2,023,685</u>	<u>\$ 2,913,254</u>	
\$ 104,272	\$ 106,358	

**CITY OF ANNA
CAPITAL IMPROVEMENTS PROGRAM
FACILITIES PROJECTS**

PROJECT NAME: FIRE STATION #2					
Description: Fire Station #2 will be constructed on the Villages of Hurricane Creek site on the west side of US 75 (Creek Meadows Drive and Standridge). The station will house dual companies with six bays for primary and reserve apparatus.					
Justification: Needed for improved response times for fire and ambulance service along US 75 and the western side of Anna.					
Funding	Prior Years	Re-estimate 2023	Budget 2024	Budget 2025	Project Total
Bond Funds	\$ 11,645	\$ 1,603,500	\$ 4,724,855	\$ -	\$ 6,340,000
PID Fees	-	-	4,660,000	-	4,660,000
Total	\$ 11,645	\$ 1,603,500	\$ 9,384,855	\$ -	\$ 11,000,000
Expenditures					
<i>Design</i>	\$ 11,645	\$ 1,500,000	\$ 1,084,855	\$ -	\$ 2,596,500
<i>Construction</i>	-	100,000	8,300,000	-	8,400,000
<i>Equipment</i>	-	-	-	-	-
<i>Right of Way</i>	-	3,500	-	-	3,500
Total	\$ 11,645	\$ 1,603,500	\$ 9,384,855	\$ -	\$ 11,000,000

PROJECT NAME: COMMUNITY LIBRARY					
Description: In May 2021, voters approved \$22 million dollars in funding for the development of a public library / community center. The facility is being designed with public input, implementing complementary objectives of the Parks and Recreation Master Plan. The facility will be located on the northeast corner of the municipal complex campus.					
Justification: This project was identified by the community through various public outreach efforts and through the City of Anna 2050 Comprehensive Plan process. Voters overwhelmingly approved the funding in May of 2021.					
Funding	Prior Years	Re-estimate 2023	Budget 2024	Budget 2025	Project Total
Bond Funds	\$ 322,450	\$ 720,000	\$ 20,957,550	\$ -	\$ 22,000,000
Expenditures					
<i>Design</i>	\$ 322,450	\$ 720,000	\$ 1,657,550	\$ -	\$ 2,700,000
<i>Construction</i>	-	-	19,300,000	-	19,300,000
<i>Equipment</i>	-	-	-	-	-
<i>Right of Way</i>	-	-	-	-	-
Total	\$ 322,450	\$ 720,000	\$ 20,957,550	\$ -	\$ 22,000,000

**CITY OF ANNA
CAPITAL IMPROVEMENTS PROGRAM
FACILITIES PROJECTS**

PROJECT NAME: COMMUNITY RECREATION CENTER					
Description: Project includes funding for the planning and design of a community recreation center as identified in the Parks and Recreation Master Plan. Research, public input and a task force developed a project charter, which will be used to design the facility.					
Justification: Anna 2050 Parks Master Plan, Actions 22 - 27. Facilities Strategies					
Funding	Prior Years	Re-estimate 2023	Budget 2024	Budget 2025	Project Total
Bond Funds	\$ -	\$ -	\$ 1,038,000	\$ 4,220,000	\$ 16,680,000
Expenditures					
<i>Design</i>	\$ -	\$ -	\$ 1,038,000	\$ -	\$ 1,038,000
<i>Construction</i>	-	-	-	4,220,000	14,142,000
<i>Equipment</i>	-	-	-	-	1,500,000
<i>Right of Way</i>	-	-	-	-	-
Total	\$ -	\$ -	\$ 1,038,000	\$ 4,220,000	\$ 16,680,000

PROJECT NAME: MUNICIPAL COMPLEX PLAZA					
Description: The plaza on the Anna Municipal Complex property is a key component of the overall development of the site. It will tie in all three buildings, including the existing Central Fire Station, Municipal Building, and the future Library. In addition, this area will be a public event space.					
Justification: Anna 2050 Downtown Master Plan: Action 9.13 Programming Space; Action 9.21 Parks and Plazas; Action 9.3 Municipal Complex Connectivity					
Funding	Prior Years	Re-estimate 2023	Budget 2024	Budget 2025	Project Total
Infrastructure Fund	\$ -	\$ 300,000	\$ -	\$ -	\$ 300,000
EDC / CDC	-	-	2,000,000	-	2,000,000
Park Development	-	-	1,500,000	-	1,500,000
Total	\$ -	\$ 300,000	\$ 3,500,000	\$ -	\$ 3,800,000
Expenditures					
<i>Design</i>	\$ -	\$ 300,000	\$ -	\$ -	\$ 300,000
<i>Construction</i>	-	-	3,500,000	-	3,500,000
<i>Equipment</i>	-	-	-	-	-
<i>Right of Way</i>	-	-	-	-	-
Total	\$ -	\$ 300,000	\$ 3,500,000	\$ -	\$ 3,800,000

**CITY OF ANNA
CAPITAL IMPROVEMENTS PROGRAM
FACILITIES PROJECTS**

PROJECT NAME: CENTRAL STATION VENTILATION GRILLS						
Description: The current air quality is likely substandard in the apparatus bay area. This is due to the value engineering process which excluded necessary data and the effects of eliminating the grills as originally designed.						
Justification: Proper air quality for firefighter personnel. According to the National Fire Protection Association (NFPA), diesel particulate matter is the number one cause of preventable firefighter cancer. It is suspected that the current exhaust system is inadequate and does not maintain proper air quality in the apparatus bay area.						
Funding	Prior Years	Re-estimate 2023	Budget 2024	Budget 2025	Project Total	
Infrastructure Fund	\$ -	\$ -	\$ 120,000	\$ -	\$ 120,000	
Expenditures						
<i>Design</i>	\$ -	\$ -	-	\$ -	\$ -	
<i>Construction</i>	-	-	-	-	-	
<i>Equipment</i>	-	-	120,000	-	120,000	
<i>Right of Way</i>	-	-	-	-	-	
Total	\$ -	\$ -	\$ 120,000	\$ -	\$ 120,000	

**CITY OF ANNA
CAPITAL IMPROVEMENTS PROGRAM
PARKS PROJECTS**

PROJECT NAME: SLAYTER CREEK SKATE PARK					
Description: Design and construction of a skate park at Slayter Creek Park. The facility will cover approximately 18,000 square feet and will be lighted. The skate park ranked highest of amenities requested in the Parks and Recreation Master Plan.					
Justification: Anna 2050 Parks Master Plan, Actions 22 - 27. Facilities Strategies					
Funding	Prior Years	Re-estimate 2023	Budget 2024	Budget 2025	Project Total
Bond Funds	\$ 74,125	\$ 750,000	\$ 868,000	\$ -	\$ 1,692,125
Park Development	-	-	300,000	-	300,000
Total	\$ 74,125	\$ 750,000	\$ 1,168,000	\$ -	\$ 1,992,125
Expenditures					
<i>Design</i>	\$ 74,125	\$ 150,000	\$ -	\$ -	\$ 224,125
<i>Construction</i>	-	600,000	1,168,000	-	1,768,000
<i>Equipment</i>	-	-	-	-	-
<i>Right of Way</i>	-	-	-	-	-
Total	\$ 74,125	\$ 750,000	\$ 1,168,000	\$ -	\$ 1,992,125

PROJECT NAME: SLAYTER CREEK PARK SPORTS COURT					
Description: Slayter Creek Park, named after one of the original families to settle in Anna, is a large park with many amenities for neighbors. The addition of pickleball courts and two basketball courts is planned.					
Justification: Anna 2050 Parks Master Plan Action 1. City Owned Properties - Expand and/or enhance City-owned park and recreation properties that have the potential to better serve the surrounding residents.					
Funding	Prior Years	Re-estimate 2023	Budget 2024	Budget 2025	Project Total
Bond Funds	\$ -	\$ -	\$ 1,928,000	\$ -	\$ 1,928,000
Park Development	-	100,000	288,500	-	388,500
Total	\$ -	\$ 100,000	\$ 2,216,500	\$ -	\$ 2,316,500
Expenditures					
<i>Design</i>	\$ -	\$ 100,000	\$ -	\$ -	\$ 100,000
<i>Construction</i>	-	-	2,216,500	-	2,216,500
<i>Equipment</i>	-	-	-	-	-
<i>Right of Way</i>	-	-	-	-	-
Total	\$ -	\$ 100,000	\$ 2,216,500	\$ -	\$ 2,316,500

**CITY OF ANNA
CAPITAL IMPROVEMENTS PROGRAM
PARKS PROJECTS**

PROJECT NAME: SLAYTER CREEK PARK PRACTICE FIELD LIGHTING						
Description: Slayter Creek Park, named after one of the original families to settle in Anna, is a large park with many amenities for neighbors. Lighting of the practice field is planned. New features will allow for more experiences for a wider age group.						
Justification: Anna 2050 Parks Master Plan Action 1. City Owned Properties - Expand and/or enhance City-owned park and recreation properties that have the potential to better serve the surrounding residents.						
Funding	Prior Years	Re-estimate 2023	Budget 2024	Budget 2025	Project Total	
Bond Funds	\$ -	\$ -	700,000	\$ -	\$ 700,000	
Expenditures						
<i>Design</i>	\$ -	\$ -	-	\$ -	-	
<i>Construction</i>	-	-	700,000	-	700,000	
<i>Equipment</i>	-	-	-	-	-	
<i>Right of Way</i>	-	-	-	-	-	
Total	\$ -	\$ -	700,000	\$ -	\$ 700,000	

PROJECT NAME: SLAYTER CREEK PARK PARKING EXPANSION						
Description: Slayter Creek Park, named after one of the original families to settle in Anna, is a large park with many amenities for neighbors. New features will allow for more experiences for a wider age group.						
Justification: Anna 2050 Parks Master Plan Action 1. City Owned Properties - Expand and/or enhance City-owned park and recreation properties that have the potential to better serve the surrounding residents.						
Funding	Prior Years	Re-estimate 2023	Budget 2024	Budget 2025	Project Total	
Bond Funds	\$ -	\$ -	650,000	\$ -	\$ 650,000	
Expenditures						
<i>Design</i>	\$ -	\$ -	-	\$ -	-	
<i>Construction</i>	-	-	650,000	-	650,000	
<i>Equipment</i>	-	-	-	-	-	
<i>Right of Way</i>	-	-	-	-	-	
Total	\$ -	\$ -	650,000	\$ -	\$ 650,000	

**CITY OF ANNA
CAPITAL IMPROVEMENTS PROGRAM
PARKS PROJECTS**

PROJECT NAME: SLAYTER CREEK PARK RESTROOM					
Description: Slayter Creek Park, named after one of the original families to settle in Anna, is a large park with many amenities for neighbors. New features will allow for more experiences for a wider age group.					
Justification: Anna 2050 Parks Master Plan Action 1. City Owned Properties - Expand and/or enhance City-owned park and recreation properties that have the potential to better serve the surrounding residents.					
Funding	Prior Years	Re-estimate 2023	Budget 2024	Budget 2025	Project Total
Bond Funds	\$ -	\$ -	\$ 200,000	\$ -	\$ 200,000
Expenditures					
<i>Design</i>	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Construction</i>	-	-	200,000	-	200,000
<i>Equipment</i>	-	-	-	-	-
<i>Right of Way</i>	-	-	-	-	-
Total	\$ -	\$ -	\$ 200,000	\$ -	\$ 200,000

PROJECT NAME: TRAILS - PECAN GROVE TRAIL					
Description: Trails are needed to connect city parks, schools and downtown among other destination areas in the community, promoting healthy, active lifestyles for our neighbors.					
Justification: Anna 2050 Parks Master Plan Action 10. Trail Opportunities - Explore additional areas for trails through wooded and riparian corridor areas. Action 12. New Connections - Install additional trail and sidewalk connections utilizing Capital Improvements Program and grants funding when available.					
Funding	Prior Years	Re-estimate 2023	Budget 2024	Budget 2025	Project Total
Bond Funds	\$ -	\$ -	\$ 101,000	\$ 1,284,000	\$ 1,385,000
Expenditures					
<i>Design</i>	\$ -	\$ -	\$ 1,000	\$ 84,000	\$ 85,000
<i>Construction</i>	-	-	-	1,200,000	1,200,000
<i>Equipment</i>	-	-	-	-	-
<i>Right of Way</i>	-	-	100,000	-	100,000
Total	\$ -	\$ -	\$ 101,000	\$ 1,284,000	\$ 1,385,000

**CITY OF ANNA
CAPITAL IMPROVEMENTS PROGRAM
PARKS PROJECTS**

PROJECT NAME: SLAYTER CREEK PARK PLAZA, LIGHTING AND OTHER ELECTRICAL						
Description: Slayter Creek Park, named after one of the original families to settle in Anna, is a large park with many amenities for neighbors. New features will allow for more experiences for a wider age group.						
Justification: Anna 2050 Parks Master Plan Action 1. City Owned Properties - Expand and/or enhance City-owned park and recreation properties that have the potential to better serve the surrounding residents.						
Funding	Prior Years	Re-estimate 2023	Budget 2024	Budget 2025	Project Total	
Park Development	\$ -	\$ 30,000	\$ 904,500	\$ -	\$ 934,500	
Expenditures						
<i>Design</i>	\$ -	\$ 30,000	\$ -	\$ -	\$ 30,000	
<i>Construction</i>	-	-	904,500	-	904,500	
<i>Equipment</i>	-	-	-	-	-	
<i>Right of Way</i>	-	-	-	-	-	
Total	\$ -	\$ 30,000	\$ 904,500	\$ -	\$ 934,500	

PROJECT NAME: SLAYTER CREEK PARK IRRIGATION						
Description: Slayter Creek Park, named after one of the original families to settle in Anna, is a large park with many amenities for neighbors. New features will allow for more experiences for a wider age group.						
Justification: Anna 2050 Parks Master Plan Action 1. City Owned Properties - Expand and/or enhance City-owned park and recreation properties that have the potential to better serve the surrounding residents.						
Funding	Prior Years	Re-estimate 2023	Budget 2024	Budget 2025	Project Total	
Park Development	\$ -	\$ -	\$ 500,000	\$ -	\$ 500,000	
Expenditures						
<i>Design</i>	\$ -	\$ -	\$ 50,000	\$ -	\$ 50,000	
<i>Construction</i>	-	-	450,000	-	450,000	
<i>Equipment</i>	-	-	-	-	-	
<i>Right of Way</i>	-	-	-	-	-	
Total	\$ -	\$ -	\$ 500,000	\$ -	\$ 500,000	

**CITY OF ANNA
CAPITAL IMPROVEMENTS PROGRAM
PARKS PROJECTS**

PROJECT NAME: BRYANT PARK IMPROVEMENTS						
Description: Bryant Park is a five acre tract located on the north side of County Road 371 just south of Bryant Elementary. Currently, the park is undeveloped but in the future will be available for outdoor athletic and recreational activities. This project includes the development of a plat, master plan and construction documents for Bryant Park. It also includes funding for construction of a restroom, parking, irrigation and possibly lights.						
Justification: Anna 2050 Parks Master Plan Action 1. City Owned Properties - Expand and/or enhance City-owned park and recreation properties.						
Funding	Prior Years	Re-estimate 2023	Budget 2024	Budget 2025	Project Total	
Bond Funds	\$ -	\$ -	\$ 200,000	\$ 550,000	\$ 750,000	
Park Development	113,857	64,143	-	-	178,000	
Total	\$ 113,857	\$ 64,143	\$ 200,000	\$ 550,000	\$ 928,000	
Expenditures						
<i>Design</i>	\$ -	\$ -	\$ 200,000	\$ -	\$ 200,000	
<i>Construction</i>	113,857	64,143	-	550,000	728,000	
<i>Equipment</i>	-	-	-	-	-	
<i>Right of Way</i>	-	-	-	-	-	
Total	\$ 113,857	\$ 64,143	\$ 200,000	\$ 550,000	\$ 928,000	

PROJECT NAME: NATURAL SPRINGS PARK DOG PARK IRRIGATION						
Description: The design and installation of an irrigation system at the dog park in Natural Springs Park.						
Justification: Anna 2050 Parks Master Plan Action 1. City Owned Properties - Expand and/or enhance City-owned park and recreation properties.						
Funding	Prior Years	Re-estimate 2023	Budget 2024	Budget 2025	Budget Total	
Park Development	\$ -	\$ -	\$ 175,000	\$ -	\$ 175,000	
Expenditures						
<i>Design</i>	\$ -	\$ -	\$ 25,000	\$ -	\$ 25,000	
<i>Construction</i>	-	-	150,000	-	150,000	
<i>Equipment</i>	-	-	-	-	-	
<i>Right of Way</i>	-	-	-	-	-	
Total	\$ -	\$ -	\$ 175,000	\$ -	\$ 175,000	

**CITY OF ANNA
CAPITAL IMPROVEMENTS PROGRAM
PARKS PROJECTS**

PROJECT NAME: NATURAL SPRINGS PARK PLAYGROUND						
Description: Project includes the design and installation of a playground in Natural Springs Park.						
Justification: Anna 2050 Parks Master Plan Action 1. City Owned Properties - Expand and/or enhance City-owned park and recreation properties that have the potential to better serve the surrounding residents or that could become a wellness and enjoyment destination for the community at large.						
Funding	Prior Years	Re-estimate 2023	Budget 2024	Budget 2025	Project Total	
Park Development	\$ -	\$ -	\$ 400,000	\$ -	\$ 400,000	
Expenditures						
<i>Design</i>	\$ -	\$ -	\$ 20,000	\$ -	\$ 20,000	
<i>Construction</i>	-	-	380,000	-	380,000	
<i>Equipment</i>	-	-	-	-	-	
<i>Right of Way</i>	-	-	-	-	-	
Total	\$ -	\$ -	\$ 400,000	\$ -	\$ 400,000	

PROJECT NAME: SHERLEY HERITAGE PARK TRAIN & IMPROVEMENTS						
Description: Sherley Heritage Park is Anna's most historical park, celebrating Anna's location along the rail line. Located on the corner of Sherley Avenue and 4th Street, the park features a community built, train-themed playground and newly restored train depot and pavilion. Other amenities include a historic Mogul locomotive.						
Justification: Anna 2050 Downtown Master Plan Action 9.21 Parks and Plazas - Develop a strategy for designing, funding and improving Downtown parks and plazas; conduct a feasibility study for the highest priority facilities.						
Funding	Prior Years	Re-estimate 2023	Budget 2024	Budget 2025	Project Total	
Park Development	\$ 33,227	\$ 459,000	\$ 200,000	\$ -	\$ 692,227	
Expenditures						
<i>Design</i>	\$ -	\$ -	\$ -	\$ -	-	
<i>Construction</i>	33,227	110,000	200,000	-	343,227	
<i>Equipment</i>	-	349,000	-	-	349,000	
<i>Right of Way</i>	-	-	-	-	-	
Total	\$ 33,227	\$ 459,000	\$ 200,000	\$ -	\$ 692,227	

**CITY OF ANNA
CAPITAL IMPROVEMENTS PROGRAM
PARKS PROJECTS**

PROJECT NAME: YANK PARK

Description: Yank Park was built by the developer of the adjacent subdivision. However, the curb around the playground does not provide acceptable accessibility. Funding is for the design and construction of park improvements which include a trail around the playground and a half-court basketball court.

Justification: Anna 2050 Parks Master Plan

Action 1. City Owned Properties - Expand and/or enhance City-owned park and recreation properties that have the potential to better serve the surrounding residents.

Funding	Prior Years	Re-estimate 2023	Budget 2024	Budget 2025	Project Total
Park Development	\$ -	\$ 50,000	\$ 439,500	\$ -	\$ 489,500
Expenditures					
<i>Design</i>	\$ -	\$ 50,000	\$ -	\$ -	\$ 50,000
<i>Construction</i>	-	-	439,500	-	439,500
<i>Equipment</i>	-	-	-	-	-
<i>Right of Way</i>	-	-	-	-	-
Total	\$ -	\$ 50,000	\$ 439,500	\$ -	\$ 489,500

PROJECT NAME: ANNA CROSSING PARK

Description: Project includes the development of a master plan, construction documents by a consultant, and the construction of the approved design. The design will be based on needs identified in the master plan as well as public input.

Justification: Anna 2050 Parks Master Plan

Action 1. City Owned Properties - Expand and/or enhance City-owned park and recreation properties that have the potential to better serve the surrounding residents.

Funding	Prior Years	Re-estimate 2023	Budget 2024	Budget 2025	Project Total
Park Development	\$ -	\$ -	\$ 100,000	\$ 165,000	\$ 265,000
Expenditures					
<i>Design</i>	\$ -	\$ -	\$ 100,000	\$ 165,000	\$ 265,000
<i>Construction</i>	-	-	-	-	-
<i>Equipment</i>	-	-	-	-	-
<i>Right of Way</i>	-	-	-	-	-
Total	\$ -	\$ -	\$ 100,000	\$ 165,000	\$ 265,000

**CITY OF ANNA
CAPITAL IMPROVEMENTS PROGRAM
ROADWAY PROJECTS**

PROJECT NAME: DOWNTOWN INFRASTRUCTURE IMPROVEMENTS						
Description: Project includes downtown roadway improvements to 5th Street, 7th Street, and Riggins and utility system rehabilitation in the historic Downtown area. Streets will be converted to concrete paving and include pedestrian improvements. Project will also address sewer infiltration problems and improve firefighting capability.						
Justification: Anna 2050 Downtown Master Plan Action 9.5 Downtown Street Types - Implement the new Downtown Street Types and proactively redevelop roadways that are critical to optimizing reinvestment in the Downtown Core.						
Funding	Prior Years	Re-estimate 2023	Budget 2024	Budget 2025	Project Total	
Infrastructure Fund	\$ -	\$ 55,000	\$ 2,200,000	\$ -	\$ 2,255,000	
SLFRF	13,546	-	3,702,454	-	3,716,000	
Total	\$ 13,546	\$ 55,000	\$ 5,902,454	\$ -	\$ 5,971,000	
Expenditures						
<i>Design</i>	\$ 13,546	\$ 155,000	\$ -	\$ -	\$ 168,546	
<i>Construction</i>	-	-	5,802,454	-	5,802,454	
<i>Equipment</i>	-	-	-	-	-	
<i>Right of Way</i>	-	-	-	-	-	
Total	\$ 13,546	\$ 155,000	\$ 5,802,454	\$ -	\$ 5,971,000	

PROJECT NAME: LEONARD AVENUE						
Description: The City of Anna Master Thoroughfare Plan shows Leonard Avenue to be constructed as a divided arterial roadway from the Anna Crossing neighborhood to the Collin County Outer Loop.						
Justification: 10-Year Roadway Impact Fee Capital Improvement Plan						
Funding	Prior Years	Re-estimate 2023	Budget 2024	Budget 2025	Project Total	
Impact Fees	\$ -	\$ 260,000	\$ 1,050,000	\$ -	\$ 1,310,000	
Collin County	-	-	2,581,000	-	2,581,000	
Total	\$ -	\$ 260,000	\$ 3,631,000	\$ -	\$ 3,891,000	
Expenditures						
<i>Design</i>	\$ -	\$ 60,000	\$ -	\$ -	\$ 60,000	
<i>Construction</i>	-	-	3,631,000	-	3,631,000	
<i>Equipment</i>	-	-	-	-	-	
<i>Right of Way</i>	-	200,000	-	-	200,000	
Total	\$ -	\$ 260,000	\$ 3,631,000	\$ -	\$ 3,891,000	

**CITY OF ANNA
CAPITAL IMPROVEMENTS PROGRAM
ROADWAY PROJECTS**

PROJECT NAME: FERGUSON PARKWAY					
Description: Construct 1.2 miles of roadway connecting Ferguson Parkway between Taylor Blvd. and the Collin County Outer Loop (CCOL). Road is a future six-lane divided parkway with one hundred twenty feet of right-of-way.					
Justification: 10-Year Roadway Impact Fee Capital Improvement Plan; this project is a top priority due to the connectivity to two regional roadways (FM 455 and the CCOL) and moves traffic to the population center without having to use the congested intersections of FM 455 at US 75 and FM 455 at SH 5.					
Funding	Prior Years	Re-estimate 2023	Budget 2024	Budget 2025	Project Total
Impact Fees	\$ 35,418	\$ 285,000	\$ 438,000	\$ 1,140,000	\$ 5,898,418
NCTCOG	-	1,073,000	1,749,000	4,560,000	23,382,000
Total	\$ 35,418	\$ 1,358,000	\$ 2,187,000	\$ 5,700,000	\$ 29,280,418
Expenditures					
<i>Design</i>	\$ 35,418	\$ 1,358,000	\$ 2,187,000	\$ -	\$ 3,580,418
<i>Construction</i>	-	-	-	-	20,000,000
<i>Equipment</i>	-	-	-	-	-
<i>Right of Way</i>	-	-	-	5,700,000	5,700,000
Total	\$ 35,418	\$ 1,358,000	\$ 2,187,000	\$ 5,700,000	\$ 29,280,418

PROJECT NAME: FINLEY BOULEVARD					
Description: Install southern two lanes on Finley Blvd (900 linear feet) from the Dart right of way (ROW) to Sharp Street. Project will increase section from two to four lines and improve ingress and egress to the neighborhood.					
Justification: The adjacent land for this section of Finley is not likely to develop in the near future. Traffic congestion is increasing in the area, requiring additional travel lanes.					
Funding	Prior Years	Re-estimate 2023	Budget 2024	Budget 2025	Project Total
Impact Fees	\$ -	\$ 90,000	\$ 900,000	\$ -	\$ 990,000
Expenditures					
<i>Design</i>	\$ -	\$ 90,000	\$ 900,000	\$ -	\$ 990,000
<i>Construction</i>	-	-	-	-	-
<i>Equipment</i>	-	-	-	-	-
<i>Right of Way</i>	-	-	-	-	-
Total	\$ -	\$ 90,000	\$ 900,000	\$ -	\$ 990,000

**CITY OF ANNA
CAPITAL IMPROVEMENTS PROGRAM
UTILITIES PROJECTS**

PROJECT NAME: HURRICANE CREEK REGIONAL WASTEWATER TREATMENT PLANT						
Description: New wastewater treatment plant on the Hurricane Creek tributary of the Elm Fork of the Trinity River.						
Justification: Plant will provide sewer treatment for developments on the west side of US 75 and build regional partnerships to help maintain affordable treatment for the region. This facility will open the entire west side of Anna for high quality development.						
Funding	Prior Years	Re-estimate 2023	Budget 2024	Budget 2025	Project Total	
Bond Funds	\$ -	\$ 3,837,000	\$ 33,163,000	\$ 28,000,000	\$ 65,000,000	
Infrastructure Fund	2,163,906	-	-	-	2,163,906	
Total	\$ 2,163,906	\$ 3,837,000	\$ 33,163,000	\$ 28,000,000	\$ 67,163,906	
Expenditures						
<i>Design</i>	\$ 2,163,906	\$ 3,700,000	\$ -	\$ -	\$ 5,863,906	
<i>Construction</i>	-	35,000	33,163,000	28,000,000	61,198,000	
<i>Equipment</i>	-	-	-	-	-	
<i>Right of Way</i>	-	102,000	-	-	102,000	
Total	\$ 2,163,906	\$ 3,837,000	\$ 33,163,000	\$ 28,000,000	\$ 67,163,906	

PROJECT NAME: FM455 WATER LINE						
Description: Design and construct approximately 1,500 linear feet of 12-inch water line on FM 455 at the Hurricane Creek Bridge and 11,800 linear feet of 12-inch water on FM 455 between Cowan Road and County Road 1101.						
Justification: This project is needed to service water to new development on the west side of US 75.						
Funding	Prior Years	Re-estimate 2023	Budget 2024	Budget 2025	Project Total	
Impact Fees	\$ -	\$ -	\$ 800,000	\$ 3,000,000	\$ 3,800,000	
Expenditures						
<i>Design</i>	\$ -	\$ -	\$ -	\$ -	-	
<i>Construction</i>	-	-	800,000	3,000,000	3,800,000	
<i>Equipment</i>	-	-	-	-	-	
<i>Right of Way</i>	-	-	-	-	-	
Total	\$ -	\$ -	\$ 800,000	\$ 3,000,000	\$ 3,800,000	

**CITY OF ANNA
CAPITAL IMPROVEMENTS PROGRAM
UTILITIES PROJECTS**

PROJECT NAME: COLLIN PUMP STATION - GROUND STORAGE					
Description: Install four million gallon water ground storage tank at the Collin Pump Station site to provide additional storage capacity. Increased ground storage will meet growing water demand and lessen reliance on well systems. Additionally, this storage will enhance the ability to deal with extreme water usage in the summer months.					
Justification: 10-Year Water Impact Fee Capital Improvement Plan					
Funding	Prior Years	Re-estimate 2023	Budget 2024	Budget 2025	Project Total
Impact Fees	\$ -	\$ -	\$ 6,000,000	\$ 5,000,000	\$ 11,000,000
Expenditures					
<i>Design</i>	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Construction</i>	-	-	6,000,000	5,000,000	11,000,000
<i>Equipment</i>	-	-	-	-	-
<i>Right of Way</i>	-	-	-	-	-
Total	\$ -	\$ -	\$ 6,000,000	\$ 5,000,000	\$ 11,000,000

PROJECT NAME: SH 5 UTILITY RELOCATION - PROJECT A					
Description: Relocate and expand public water and wastewater system along State Highway 5 (SH 5). Project A is from the Collin County Outer Loop to Hackberry Drive. Project will relocate utilities for the TxDOT SH5 widening and increase main sizes in accordance with the Water and Wastewater Master Plans.					
Justification: Project is mandated by Texas Department of Transportation (TxDOT).					
Funding	Prior Years	Re-estimate 2023	Budget 2024	Budget 2025	Project Total
Impact Fees	\$ -	\$ 475,000	\$ 2,520,000	\$ -	\$ 2,995,000
Infrastructure Fund	179,061	-	-	-	179,061
Total	\$ 179,061	\$ 475,000	\$ 2,520,000	\$ -	\$ 3,174,061
Expenditures					
<i>Design</i>	\$ 179,061	\$ 200,000	\$ -	\$ -	\$ 379,061
<i>Construction</i>	-	-	2,520,000	-	2,520,000
<i>Equipment</i>	-	-	-	-	-
<i>Right of Way</i>	-	275,000	-	-	275,000
Total	\$ 179,061	\$ 475,000	\$ 2,520,000	\$ -	\$ 3,174,061

**CITY OF ANNA
CAPITAL IMPROVEMENTS PROGRAM
UTILITIES PROJECTS**

PROJECT NAME: SH 5 UTILITY RELOCATION - PROJECT B					
Description: Relocate and expand public water and wastewater system along State Highway 5 (SH 5), starting where and when Project A concludes and TxDOT work begins moving north.					
Justification: Project is mandated by Texas Department of Transportation (TxDOT).					
Funding	Prior Years	Re-estimate 2023	Budget 2024	Budget 2025	Project Total
Impact Fees	\$ -	\$ -	\$ 800,000	\$ 700,000	\$ 1,500,000
Expenditures					
<i>Design</i>	\$ -	\$ -	\$ 700,000	\$ 300,000	\$ 1,000,000
<i>Construction</i>	-	-	-	-	-
<i>Equipment</i>	-	-	-	-	-
<i>Right of Way</i>	-	-	100,000	400,000	500,000
Total	\$ -	\$ -	\$ 800,000	\$ 700,000	\$ 1,500,000

PROJECT NAME: HURRICANE CREEK SEWER INTERCEPTOR LINE NORTH					
Description: This sewer line will run from Van Alstyne to FM455, connecting Hurricane Creek Sanitary Sewer Line B to the new Hurricane Creek Wastewater Treatment Plant. The line will also provide sewer access to northwest Anna and promote highest and best land use of the US 75 corridor.					
Justification: The 48" interceptor line is needed to provide sanitary sewer on the west side of FM455 and bring many new developments. This line will also take sanitary sewer flow from Van Alstyne, helping to grow the new Hurricane Creek Wastewater Treatment Plant into a regional sewer treatment solution.					
Funding	Prior Years	Re-estimate 2023	Budget 2024	Budget 2025	Project Total
Impact Fees	\$ -	\$ 500,000	\$ 8,250,000	\$ 3,700,000	\$ 12,450,000
Expenditures					
<i>Design</i>	\$ -	\$ 500,000	\$ -	\$ -	\$ 500,000
<i>Construction</i>	-	-	8,000,000	3,700,000	11,700,000
<i>Equipment</i>	-	-	-	-	-
<i>Right of Way</i>	-	-	250,000	-	250,000
Total	\$ -	\$ 500,000	\$ 8,250,000	\$ 3,700,000	\$ 12,450,000

**CITY OF ANNA
CAPITAL IMPROVEMENTS PROGRAM
UTILITIES PROJECTS**

PROJECT NAME: HURRICANE CREEK SEWER LINE B						
Description: Trunk sewer expansion required for large developments west of US 75.						
Justification: 10-Year Waste Water Impact Fee Capital Improvement Plan						
Funding	Prior Years	Re-estimate 2023	Budget 2024	Budget 2025	Project Total	
Impact Fees	\$ -	\$ 4,500,000	\$ 636,848	\$ -	\$ 5,136,848	
Infrastructure Fund	62,887	-	-	-	62,887	
Total	\$ 62,887	\$ 4,500,000	\$ 636,848	\$ -	\$ 5,199,735	
Expenditures						
<i>Design</i>	\$ -	\$ 50,000	\$ -	\$ -	\$ 50,000	
<i>Construction</i>	61,087	4,444,000	636,848	-	5,141,935	
<i>Equipment</i>	-	-	-	-	-	
<i>Right of Way</i>	1,800	6,000	-	-	7,800	
Total	\$ 62,887	\$ 4,500,000	\$ 636,848	\$ -	\$ 5,199,735	

PROJECT NAME: RISK AND RESILIENCE INFRASTRUCTURE IMPROVEMENTS						
Description: Correcting deficiencies noted in our 2021 Risk and Resilience Assessment.						
Justification: Compliance with America's Water Infrastructure Act.						
Funding	Prior Years	Re-estimate 2023	Budget 2024	Budget 2025	Project Total	
Infrastructure Fund	\$ -	\$ -	\$ 200,000	\$ 100,000	\$ 500,000	
Expenditures						
<i>Design</i>	\$ -	\$ -	\$ -	\$ -	-	
<i>Construction</i>	-	-	200,000	100,000	500,000	
<i>Equipment</i>	-	-	-	-	-	
<i>Right of Way</i>	-	-	-	-	-	
Total	\$ -	\$ -	\$ 200,000	\$ 100,000	\$ 500,000	

**CITY OF ANNA
CAPITAL IMPROVEMENTS PROGRAM
UTILITIES PROJECTS**

PROJECT NAME: SCADA HARDWARE AND PROGRAMMING						
Description: The SCADA software and hardware that controls the water and wastewater system needs to have its hardware updated, and the entire logic in water system program needs to be updated.						
Justification: The system has very little automation and logic; without those, operation is inefficient and time consuming. An upgrade would result in a more efficient system operation which would reduce operation costs year over year.						
Funding	Prior Years	Re-estimate 2023	Budget 2024	Budget 2025	Project Total	
Infrastructure Fund	\$ -	\$ 25,000	\$ 475,000	\$ -	\$ 500,000	
Expenditures						
<i>Design</i>	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>Construction</i>	-	-	-	-	-	
<i>Equipment</i>	-	25,000	475,000	-	500,000	
<i>Right of Way</i>	-	-	-	-	-	
Total	\$ -	\$ 25,000	\$ 475,000	\$ -	\$ 500,000	

PROJECT NAME: SHERLEY WATER TOWER LIGHTING						
Description: Decorative LED lighting of the Sherley Water Tower in Downtown Anna.						
Justification: Anna 2050 Downtown Master Plan: Action 9.13 Programming Space; Action 9.21 Parks and Plazas; Action 9.3 Municipal Complex Connectivity						
Funding	Prior Years	Re-estimate 2023	Budget 2024	Budget 2025	Project Total	
Infrastructure Fund	\$ -	\$ -	\$ 300,000	\$ -	\$ 300,000	
Expenditures						
<i>Design</i>	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>Construction</i>	-	-	300,000	-	300,000	
<i>Equipment</i>	-	-	-	-	-	
<i>Right of Way</i>	-	-	-	-	-	
Total	\$ -	\$ -	\$ 300,000	\$ -	\$ 300,000	



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>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.
<i>CCAD</i>	Collin Central Appraisal District
<i>Certificates of Obligation</i>	Similar to general obligation bonds except the certificates require no voter approval.

**CITY OF ANNA
GLOSSARY**

<i>Community Investment Program</i>	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.
<i>Component Unit</i>	Component units are legally separate organizations that must be included in the financial report of the primary government.
<i>Debt Service Fund</i>	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.
<i>Department</i>	A functional unit of the city containing one or more divisions or activities.
<i>Delinquent Taxes</i>	Taxes that remain unpaid on and after the date on which a penalty for non-payment is attached.
<i>EMS</i>	Emergency Medical Services
<i>Encumbrances</i>	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.
<i>Enterprise Fund</i>	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.
<i>Exempt</i>	Personnel not eligible to receive overtime pay and who are expected to work as necessary to complete their job assignments.
<i>Expenditures</i>	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.
<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.

**CITY OF ANNA
GLOSSARY**

<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>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.
<i>Levy</i>	To impose taxes, special assessments, or service charges for the support of governmental activities.
<i>Modified Accrual Basis</i>	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.
<i>NCTCOG</i>	North Central Texas Council of Governments
<i>No-New-Revenue Tax Rate</i>	A calculated rate that would provide the same amount of revenue received in the year before on properties taxed in both years.

**CITY OF ANNA
GLOSSARY**

<i>Non-Exempt</i>	Personnel eligible to receive overtime pay when overtime work has been authorized or requested by the supervisor.
<i>Operating Budget</i>	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.
<i>NTMWD</i>	North Texas Municipal Water District
<i>Performance Measures</i>	Specific quantitative measure of work performed within an activity or program. They may also measure results obtained through an activity or program.
<i>Property Tax Rate</i>	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.
<i>Restricted Revenue Fund</i>	A fund used to account for the proceeds of specific revenue sources that are legally restricted or formally committed to expenditures for specific purposes.
<i>Revenues</i>	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.
<i>Taxes</i>	Compulsory charges levied by a government for the purpose of financing services performed for the common benefit.
<i>TIF</i>	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.
<i>TIRZ</i>	Tax Increment Reinvestment Zone (TIRZ) is a geographic area designated to receive the benefits of tax increment financing (TIF).
<i>TML</i>	Texas Municipal League
<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.

2023 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.	2022 total taxable value. Enter the amount of 2022 taxable value on the 2022 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	\$ 2,462,210,534
2.	2022 tax ceilings. Counties, cities and junior college districts. Enter 2022 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 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary 2022 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 2,462,210,534
4.	2022 total adopted tax rate.	\$ 0.539750 /\$100
5.	2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value.	
	A. Original 2022 ARB values: \$ 29,648,467	
	B. 2022 values resulting from final court decisions: - \$ 28,001,025	
	C. 2022 value loss. Subtract B from A. ³	\$ 1,647,442
6.	2022 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2022 ARB certified value: \$ 922,621	
	B. 2022 disputed value: - \$ 93,092	
	C. 2022 undisputed value. Subtract B from A. ⁴	\$ 829,529
7.	2022 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 2,476,971

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.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 2,464,687,505
9.	2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022. Enter the 2022 value of property in deannexed territory. ⁵	\$ 0
10.	<p>2022 taxable value lost because property first qualified for an exemption in 2023. 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 2023 does not create a new exemption or reduce taxable value.</p> <p>A. Absolute exemptions. Use 2022 market value: \$ 537,975</p> <p>B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value: + \$ 38,859,950</p> <p>C. Value loss. Add A and B.⁶</p>	\$ 39,397,925
11.	<p>2022 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 2023. Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022.</p> <p>A. 2022 market value: \$ 0</p> <p>B. 2023 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.	\$ 39,397,925
13.	2022 captured value of property in a TIF. Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 58,052,873
14.	2022 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 2,367,236,707
15.	Adjusted 2022 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 12,777,160
16.	Taxes refunded for years preceding tax year 2022. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. 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 2022. This line applies only to tax years preceding tax year 2022. ⁹	\$ 0
17.	Adjusted 2022 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 12,777,160
18.	<p>Total 2023 taxable value on the 2023 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: \$ 3,108,792,245</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: - \$ 101,626</p> <p>D. Tax increment financing: Deduct the 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.¹² - \$ 90,534,208</p> <p>E. Total 2023 value. Add A and B, then subtract C and D.</p>	\$ 3,018,156,411

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. 2023 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>118,167,037</u></p> <p>B. 2023 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>118,167,037</u></p>	
20.	2023 tax ceilings. Counties, cities and junior colleges enter 2023 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 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ <u>0</u>
21.	2023 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ <u>3,136,323,448</u>
22.	Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022. Include both real and personal property. Enter the 2023 value of property in territory annexed. ¹⁸	\$ <u>5,935,919</u>
23.	Total 2023 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2022. 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, 2022 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2023. ¹⁹	\$ <u>378,783,276</u>
24.	Total adjustments to the 2023 taxable value. Add Lines 22 and 23.	\$ <u>384,719,195</u>
25.	Adjusted 2023 taxable value. Subtract Line 24 from Line 21.	\$ <u>2,751,604,253</u>
26.	2023 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ <u>0.464353</u> /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. ²¹	\$ _____ /\$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.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2022 M&O tax rate. Enter the 2022 M&O tax rate.	\$ <u>0.396533</u> /\$100
29.	2022 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> .	\$ <u>2,464,687,505</u>

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)
¹⁸ Tex. Tax Code §26.012(17)
¹⁹ Tex. Tax Code §26.012(17)
²⁰ Tex. Tax Code §26.04(c)
²¹ Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2022 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 9,773,299
31.	<p>Adjusted 2022 levy for calculating NNR M&O rate.</p> <p>A. M&O taxes refunded for years preceding tax year 2022. 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 2022. This line applies only to tax years preceding tax year 2022. + \$ 7,773</p> <p>B. 2022 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 2023 captured appraised value in Line 18D, enter 0. - \$ 150,784</p> <p>C. 2022 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</p> <p>D. 2022 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ -143,011</p> <p>E. Add Line 30 to 31D.</p>	\$ 9,630,288
32.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,751,604,253
33.	2023 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.349988 /\$100
34.	<p>Rate adjustment for state criminal justice mandate. ²³ If not applicable or less than zero, enter 0.</p> <p>A. 2023 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</p> <p>B. 2022 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</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0 /\$100
35.	<p>Rate adjustment for indigent health care expenditures. ²⁴ If not applicable or less than zero, enter 0.</p> <p>A. 2023 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, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. \$ 0</p> <p>B. 2022 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, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. - \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0 /\$100

²² [Reserved for expansion]

²³ Tex. Tax Code §26.044

²⁴ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation. ²⁵ If not applicable or less than zero, enter 0.	
	A. 2023 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, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose.....	\$ 0
	B. 2022 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, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose.....	\$ 0
	C. Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ 0 /\$100
	D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.....	\$ 0 /\$100
	E. Enter the lesser of C and D. If not applicable, enter 0.	\$ 0 /\$100
37.	Rate adjustment for county hospital expenditures. ²⁶ If not applicable or less than zero, enter 0.	
	A. 2023 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, 2022 and ending on June 30, 2023.	\$ 0
	B. 2022 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, 2021 and ending on June 30, 2022.	\$ 0
	C. Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ 0 /\$100
	D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.....	\$ 0 /\$100
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0 /\$100
38.	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 2022. 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 2022. 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 32 and multiply by \$100	\$ 0 /\$100
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0 /\$100
39.	Adjusted 2023 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ 0.349988 /\$100
40.	Adjustment for 2022 sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero.	
	A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2022, 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 40A by Line 32 and multiply by \$100	\$ 0 /\$100
	C. Add Line 40B to Line 39.	\$ 0.349988 /\$100
41.	2023 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 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ 0.362237 /\$100

²⁵ Tex. Tax Code §26.0442

²⁶ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p>Disaster Line 41 (D41): 2023 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 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ 0 /\$100
42.	<p>Total 2023 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. ²⁸</p> <p>Enter debt amount \$ 4,665,234</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0</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. \$ 4,665,234</p>	\$ 4,665,234
43.	Certified 2022 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 103,339
44.	Adjusted 2023 debt. Subtract Line 43 from Line 42E.	\$ 4,561,895
45.	<p>2023 anticipated collection rate.</p> <p>A. Enter the 2023 anticipated collection rate certified by the collector. ³⁰ 100.00 %</p> <p>B. Enter the 2022 actual collection rate. 107.16 %</p> <p>C. Enter the 2021 actual collection rate. 100.93 %</p> <p>D. Enter the 2020 actual collection rate. 100.46 %</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%. ³¹</p>	100.46 %
46.	2023 debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 4,541,006
47.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,136,323,448
48.	2023 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.144787 /\$100
49.	2023 voter-approval tax rate. Add Lines 41 and 48.	\$ 0.507024 /\$100
D49.	<p>Disaster Line 49 (D49): 2023 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 D41. Add Line D41 and 48.</p>	\$ _____ /\$100

²⁷ Tex. Tax Code §26.042(a)
²⁸ Tex. Tax Code §26.012(7)
²⁹ Tex. Tax Code §26.012(10) and 26.04(b)
³⁰ Tex. Tax Code §26.04(b)
³¹ Tex. Tax Code §§26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2023 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
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2022 or May 2023, enter the Comptroller’s estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller’s Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2022, enter 0.	\$ 0
52.	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. ³³ Taxing units that adopted the sales tax in November 2022 or in May 2023. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2022. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
53.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,136,323,448
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0 /\$100
55.	2023 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.464353 /\$100
56.	2023 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2022 or in May 2023. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.	\$ 0.464353 /\$100
57.	2023 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.507024 /\$100
58.	2023 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.507024 /\$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
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ 0
60.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,136,323,448
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0 /\$100
62.	2023 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.507024 /\$100

³² Tex. Tax Code §26.041(d)
³³ Tex. Tax Code §26.041(i)
³⁴ Tex. Tax Code §26.041(d)
³⁵ Tex. Tax Code §26.04(c)
³⁶ Tex. Tax Code §26.04(c)
³⁷ Tex. Tax Code §26.045(d)
³⁸ Tex. Tax Code §26.045(i)

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

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate adjusted to remove the unused increment rate for the prior three years.³⁹ In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate must be backed out of the calculation for that year.

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

- a tax year before 2020;⁴⁰
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴¹ 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.⁴²

Individual components can be negative, but the overall rate would be the greater of zero or the calculated rate.

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴³

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 component. Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate.	
A.	Voter-approval tax rate (Line 67).....	\$ 0.533333 /\$100
B.	Unused increment rate (Line 66).....	\$ 0.000000 /\$100
C.	Subtract B from A.....	\$ 0.533333 /\$100
D.	Adopted Tax Rate.....	\$ 0.539750 /\$100
E.	Subtract D from C.....	\$ -0.006417 /\$100
64.	Year 2 component. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate.	
A.	Voter-approval tax rate (Line 67).....	\$ 0.563326 /\$100
B.	Unused increment rate (Line 66).....	\$ 0.000000 /\$100
C.	Subtract B from A.....	\$ 0.563326 /\$100
D.	Adopted Tax Rate.....	\$ 0.569500 /\$100
E.	Subtract D from C.....	\$ -0.006174 /\$100
65.	Year 1 component. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate.	
A.	Voter-approval tax rate (Line 65).....	\$ 0.566951 /\$100
B.	Unused increment rate (Line 64).....	\$ 0.000000 /\$100
C.	Subtract B from A.....	\$ 0.566951 /\$100
D.	Adopted Tax Rate.....	\$ 0.583000 /\$100
E.	Subtract D from C.....	\$ -0.016049 /\$100
66.	2023 unused increment rate. Add Lines 63E, 64E and 65E.	\$ 0 /\$100
67.	Total 2023 voter-approval tax rate, including the unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ 0.507024 /\$100

³⁹ Tex. Tax Code §26.013(a)

⁴⁰ Tex. Tax Code §26.013(c)

⁴¹ Tex. Tax Code §§26.0501(a) and (c)

⁴² Tex. Local Gov't Code §120.007(d), effective Jan. 1, 2022

⁴³ Tex. Tax Code §26.063(a)(1)

⁴⁴ Tex. Tax Code §26.012(8-a)

⁴⁵ Tex. Tax Code §26.063(a)(1)

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.⁴⁴ 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.⁴⁵

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2023 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ 0.349988 /\$100
69.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,136,323,448
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.015942 /\$100
71.	2023 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.144787 /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ 0.510717 /\$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.⁴⁶

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.⁴⁷

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
73.	2022 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.539750 /\$100
74.	Adjusted 2022 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet. - or - If a disaster occurred prior to 2022 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 2022, complete the separate <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 2022 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2022 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2022 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 /\$100
75.	Increase in 2022 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ 0 /\$100
76.	Adjusted 2022 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,367,236,707
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ 0
78.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,751,604,253
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ 0 /\$100

⁴⁶ Tex. Tax Code §26.042(b)

⁴⁷ Tex. Tax Code §26.042(f)

⁴⁸ Tex. Tax Code §26.042(c)

⁴⁹ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
80.	2023 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ <u>0.507024</u> /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

- No-new-revenue tax rate.** \$ 0.464353 /\$100
 As applicable, enter the 2023 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).
 Indicate the line number used: 26
- Voter-approval tax rate.** \$ 0.507024 /\$100
 As applicable, enter the 2023 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).
 Indicate the line number used: 49
- De minimis rate.** \$ 0.510717 /\$100
 If applicable, enter the 2023 de minimis rate from Line 72.

SECTION 9: 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.⁵⁰

print here ➔

 Printed Name of Taxing Unit Representative

sign here ➔

 Taxing Unit Representative

 Date

⁵⁰ Tex. Tax Code §§26.04(c-2) and (d-2)