

Turning visions into reality

2024-2025 Fiscal Year Budget

THE CITY OF
Anna

THE CITY OF **Anna**

CITY OF ANNA

CITY MANAGER'S PROPOSED FY2025 ANNUAL BUDGET

**Filed with the City Secretary
August 13, 2024**

This budget will raise more total property taxes than last year's budget by \$2,603,116, or 16.3 percent, and of that amount \$2,013,159 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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THE CITY OF
Anna



August 13, 2024

Honorable Mayor and Council Members:

I am pleased to present the fiscal year 2025 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, 2024 to September 30, 2025.

Each year as part of the budget presentation, a theme generally accompanies it. As you may recall, last year's theme was "Building on a Solid Foundation" - a budget focused on trending onward after years of developing a strong foundation. This year's theme, which I find exceedingly fitting, is "Turning Visions into Reality." And it is with that theme that I deliver to you my budget proposal.

I believe this year's theme adequately captures a momentous occurrence where the visions of this City Council and City Councils of the past are now becoming a reality. Why? Well, look around at all that is before you in this city. You will see the realized vision of a new, second fire station and enhanced public safety as well as the realized vision of Slayter Creek Park that has become a destination park with a wide array of amenities. Look just beyond the council chambers, and you'll find a state-of-the-art library under construction, which will serve as the distinguished symbol of a committed future to our neighbors, a place where children can learn to expand their horizons through books, teens can gather and explore a vast world through technology, and neighbors can come together and share the joy of camaraderie through our city's recreation programs. But the reality of our vision also extends beyond not just what has been completed or what is under construction today, but also the vision of a capital improvement program that is more robust than ever before, more ambitious than ever before, and more advantageous than ever before. A CIP that captures our reality – that we are one of the fastest growing cities in the country. A reality where it is imperative that we meet the needs of our neighbors with newly designed parks and innovative features, new as well as improved roadways in and out of the city neighborhoods and city proper, and a regional wastewater treatment facility where we will then have ability to control a portion of utility future.

But turning visions into reality goes beyond the concrete of the slabs and the iron of the frames. It goes towards understanding the environment in which we operate in, one increasingly turning to technology to improve and modernize while doing away with the archaic. This year's budget includes line items filled with software, programs, and technology enhancements all designed to make our work compatible with the demands of the changing environment. Software and

programs that go towards reducing operational redundancy and simplifying our work. Importantly, as part of this budget, we are investing in technological enhancements that protect our services and safeguard us from the dangers that are omnipresent. This budget is making strides in realizing a vision of a modern organization fully participating in the reality of a changing local government landscape.

Lastly, but far from least, is the vision of an enhanced organization that can recruit talent, from public safety to parks to recreation and library services. As our services grow so does the need for our organization's greatest commodity – its people. At the end of the day, we are in the service industry, and the task will always be to recruit those who not only can do the job and are up to the charge of serving a fast-growing community, but who want to be part of an organization supported by the four pillars of its core values: integrity, professionalism, innovation, and service orientation. Incumbent in recruitment and then retention is the reality that providing an opportunity-rich place to work is not enough, but we must make certain we are competitive in the compensation market relative to our organization's size and budget. Built into this budget are market adjustments to promote long-term sustainability for general and public safety employees, increased minimum starting hourly rate to \$18.00 for general employees and established incremental tenure calculation metrics to encourage a long-lasting relationship between the organization and those who work for it. Our vision is to continue to be a desirous employer, and one that awards and recognizes our public stewards in their commitment to our neighbors.

With those three elements, a commitment to our CIP, commitment to modernizing through systems and programs, and commitment to its people that I present the FY24-25 City Manager's Proposed Budget.

In closing, 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. 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 2025 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,



Ryan Henderson
City Manager



OVERVIEW

THE CITY OF
Anna

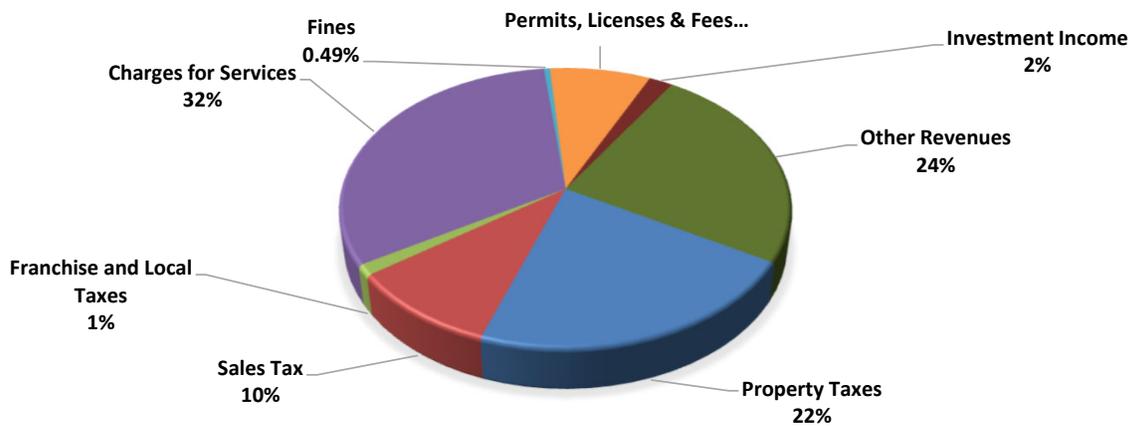
City Council Success Statements

- ◆ 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.

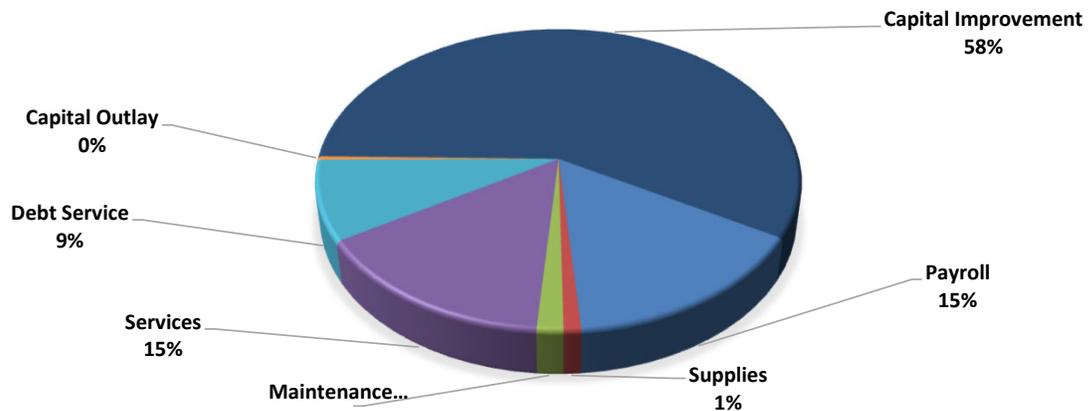
Consolidated Budget

The City of Anna adopts a budget annually. The total budget appropriates approximately \$63.4 million for operations and \$87.8 for the capital improvement program. This budget provides sufficient funding to tailor services to meet the needs and expectations of the community.

FY2025 Citywide Revenue Budget



FY2025 Citywide Expenditure Budget



Property Tax

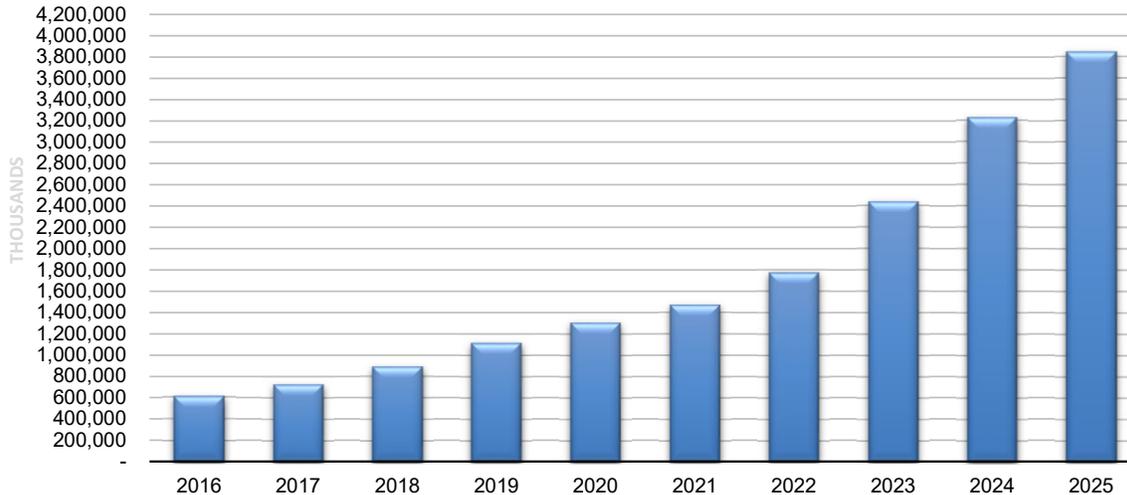
The proposed property tax rate is **\$0.507200**. The FY2025 proposed property tax rate is \$0.507200/\$100, which is less than the FY2024 tax rate. The rate is above the no-new-revenue rate of \$0.482976/\$100. (Numbers on chart have been rounded to nearest penny.)

Property Tax Rate



The certified taxable property value increased by **19.2 percent**. The certified value for all property is approximately \$3.8 billion. The property tax rate generates a total tax levy of \$18,620,850.

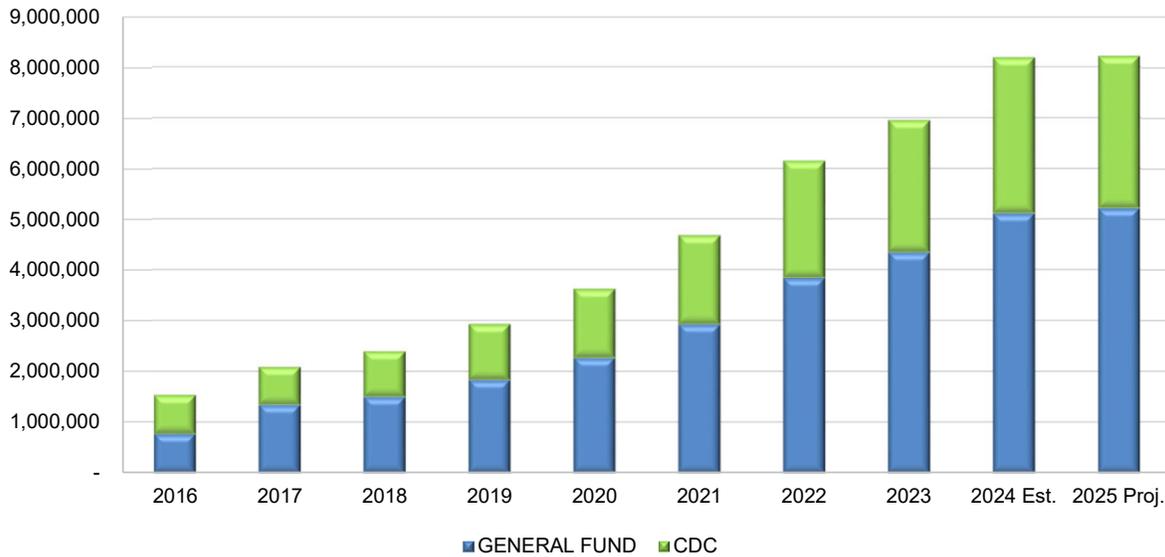
**Taxable Assessed Value
(in thousands)**



Sales Tax

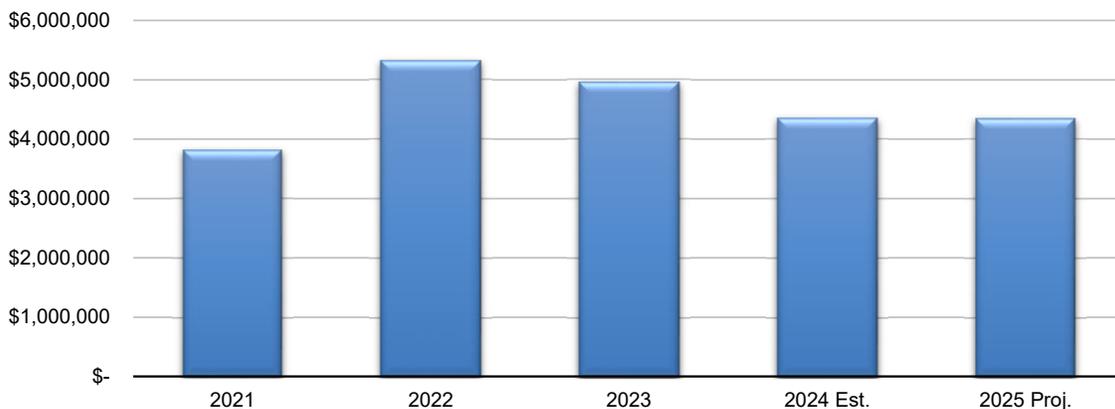
The total sales tax in Anna is 8.25 percent of goods or services sold within the City's boundaries. The tax is collected by businesses making the sale and is remitted to the State's Comptroller of Public Accounts on a monthly, or in some cases, a quarterly basis. Of the 8.25 percent tax, the State retains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

Sales Tax Revenue



Building Permits

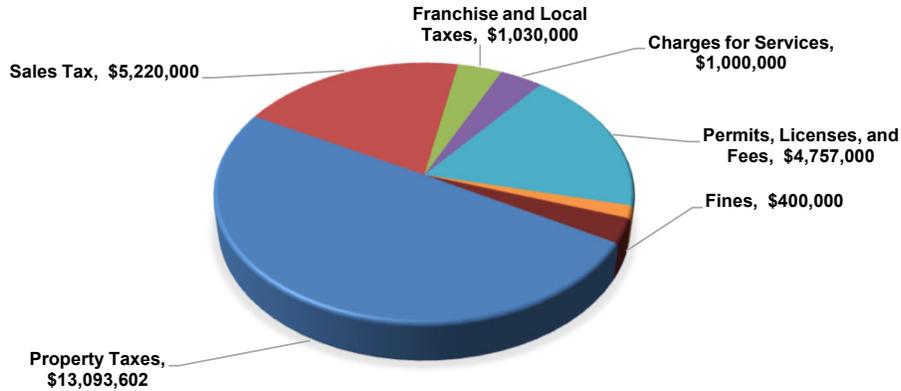
Building Permit Revenue



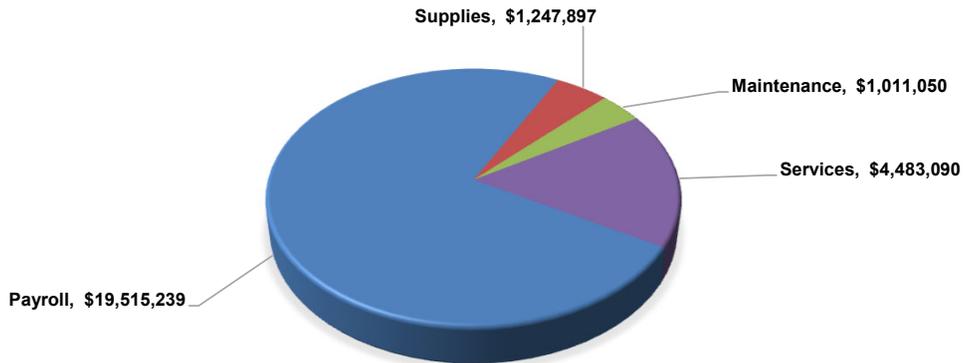
General Fund

The General Fund revenues are projected to increase to \$26,300,602 which is \$4,094,602 higher than the FY2024 revised budget. The General Fund expenditures are balanced with revenues at \$26,257,276 for on-going expenses. The largest expenditure by category is Payroll at 74 percent of the total General Fund Budget.

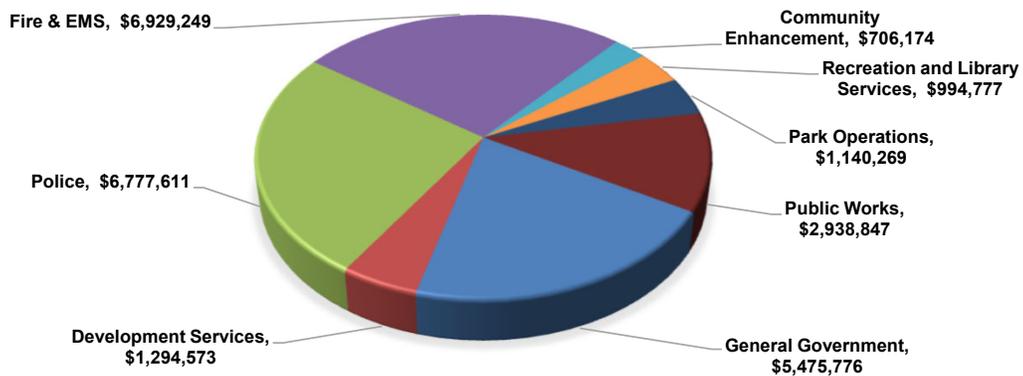
FY2025 General Fund Revenue Budget



FY2025 General Fund Expenditure Budget by Category



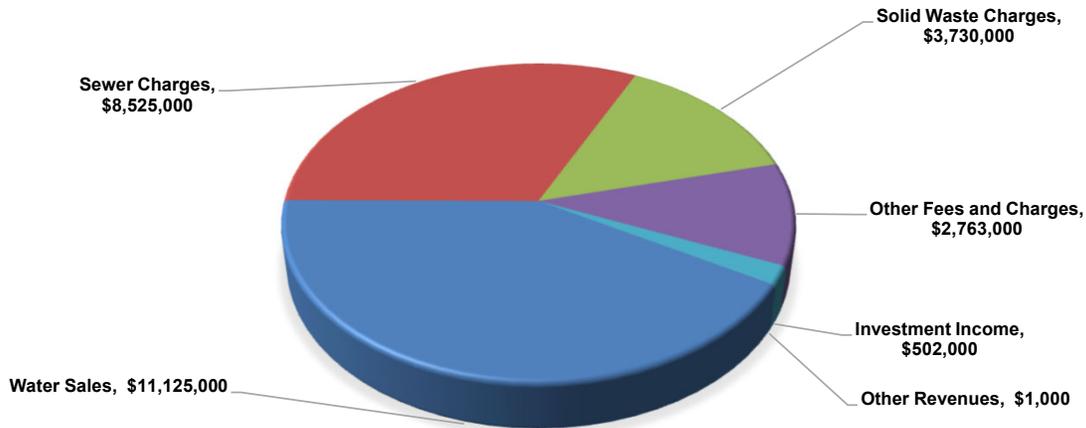
FY2025 General Fund Expenditure Budget by Department



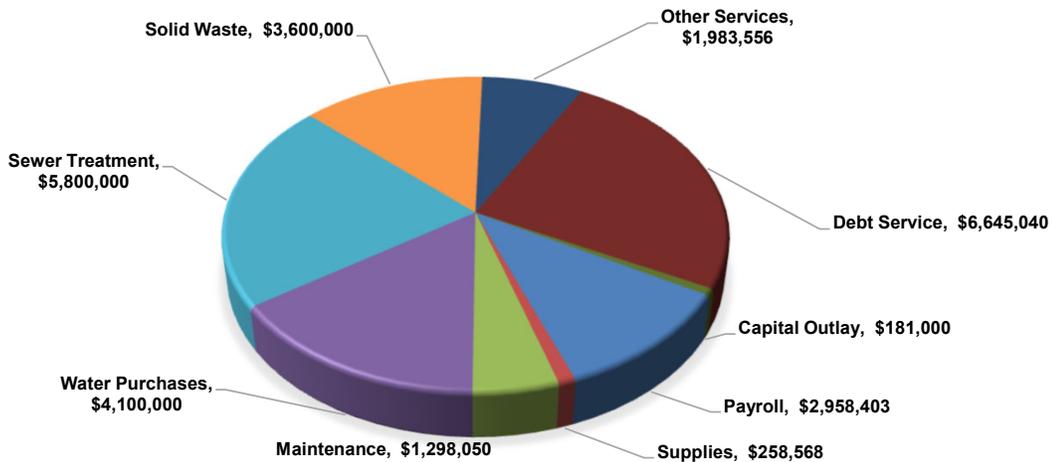
Utility Fund

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.

FY2025 Utility Fund Revenue Budget



FY2025 Utility Fund Expenditure Budget by Category



Sample Residential Monthly Water and Sewer Bill

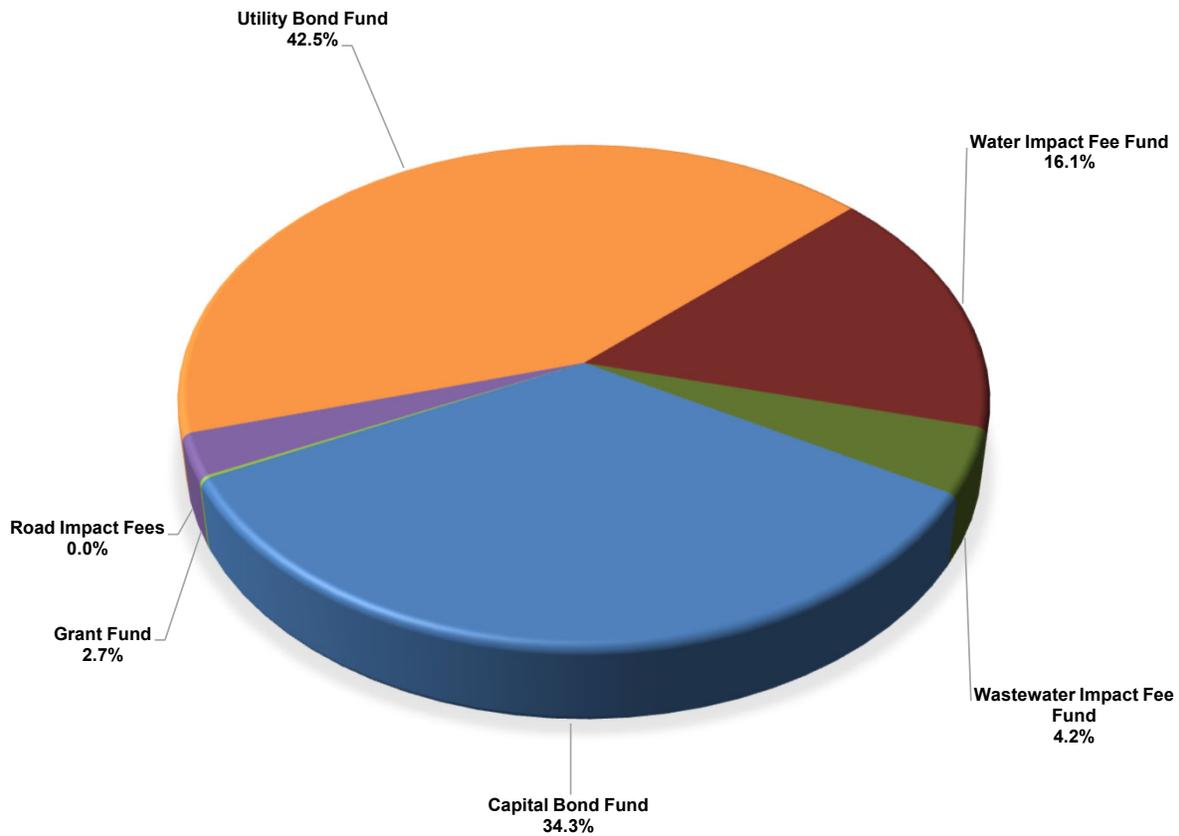
Consumption	FY2024 Rate	FY2025 Rate	Change
2,000 gallons	\$ 75.10	\$ 79.10	\$ 4.00
5,000 gallons	\$ 123.97	\$ 130.34	\$ 6.37
10,000 gallons	\$ 205.42	\$ 215.74	\$ 10.32

Capital Improvement Program

The budget includes \$87.8 million for capital improvement projects. Significant items include:

- ◆ Community Library (\$22,000,000)
- ◆ Municipal Complex Plaza (\$3,500,000)
- ◆ Hurricane Creek Wastewater Treatment Plant (\$65,000,000)
- ◆ Hurricane Creek Interceptor Line North (\$12,000,000)
- ◆ Collin Pump Station Ground Storage (\$11,000,000)

FY2025 CIP Appropriations by Source



Pete Cain
Mayor

Kevin Toten
Place 1

Kelly Patterson-Herndon
Place 4

Jody Bills
Place 2

Elden Baker
Place 5

Stan Carver II
Place 3

Lee Miller
Place 6

THE CITY OF
Anna

Carrie Land, TRMC, MMC
City Secretary

Ryan Henderson
City Manager

Clark McCoy
City Attorney

Taylor Lough
Assistant City Manager

Greg Peters, PE
Assistant City Manager

Terri Doby, CGFO
Budget Manager

Steven Smith
Director of Public Works

Stephanie Scott-Sims
Director of Development Services

Dean Habel
Police Chief

Ray Isom
Fire Chief

Bernie Parker
Director of Economic Development

Marc Marchand
Director of Neighborhood Services

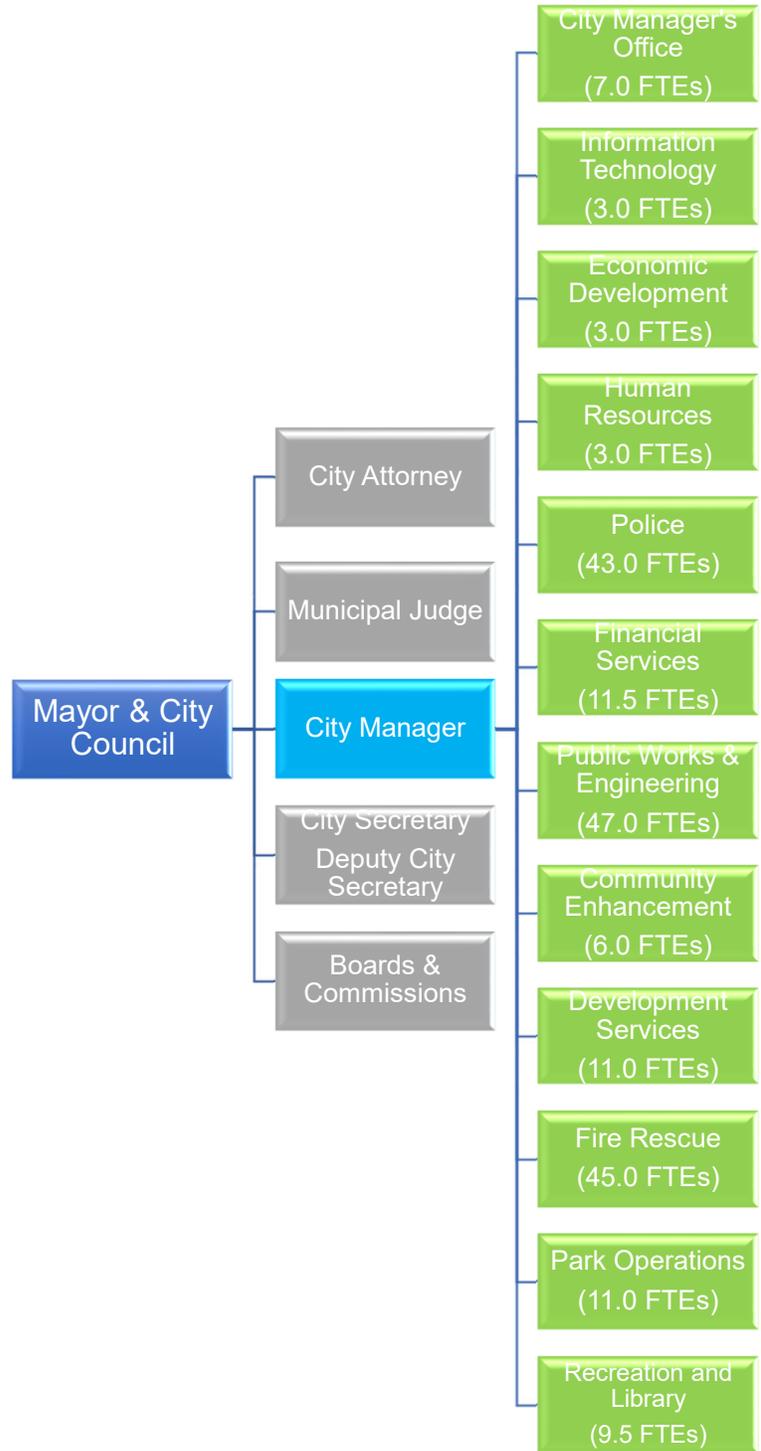
Stephanie Beitelschies
Director of Human Resources

Aimee Ferguson
Director of Finance

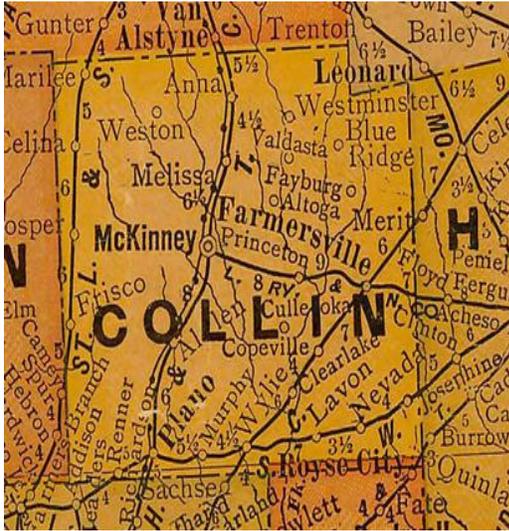
Chris Talbot
Information Technology Manager

**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 27,823.

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

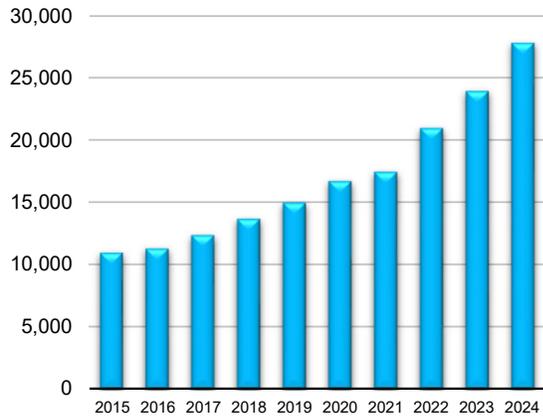
Local Economy

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. 2025 will bring an increased focus on Downtown Anna.

**CITY OF ANNA
COMMUNITY PROFILE**

Population



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

**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

Trade Area

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

Anna Business Progress

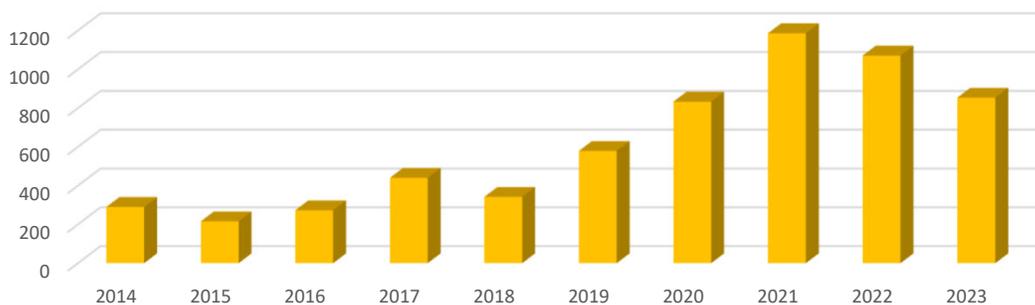


Over 45 new businesses
opened in the last two years and
400+ jobs created



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.

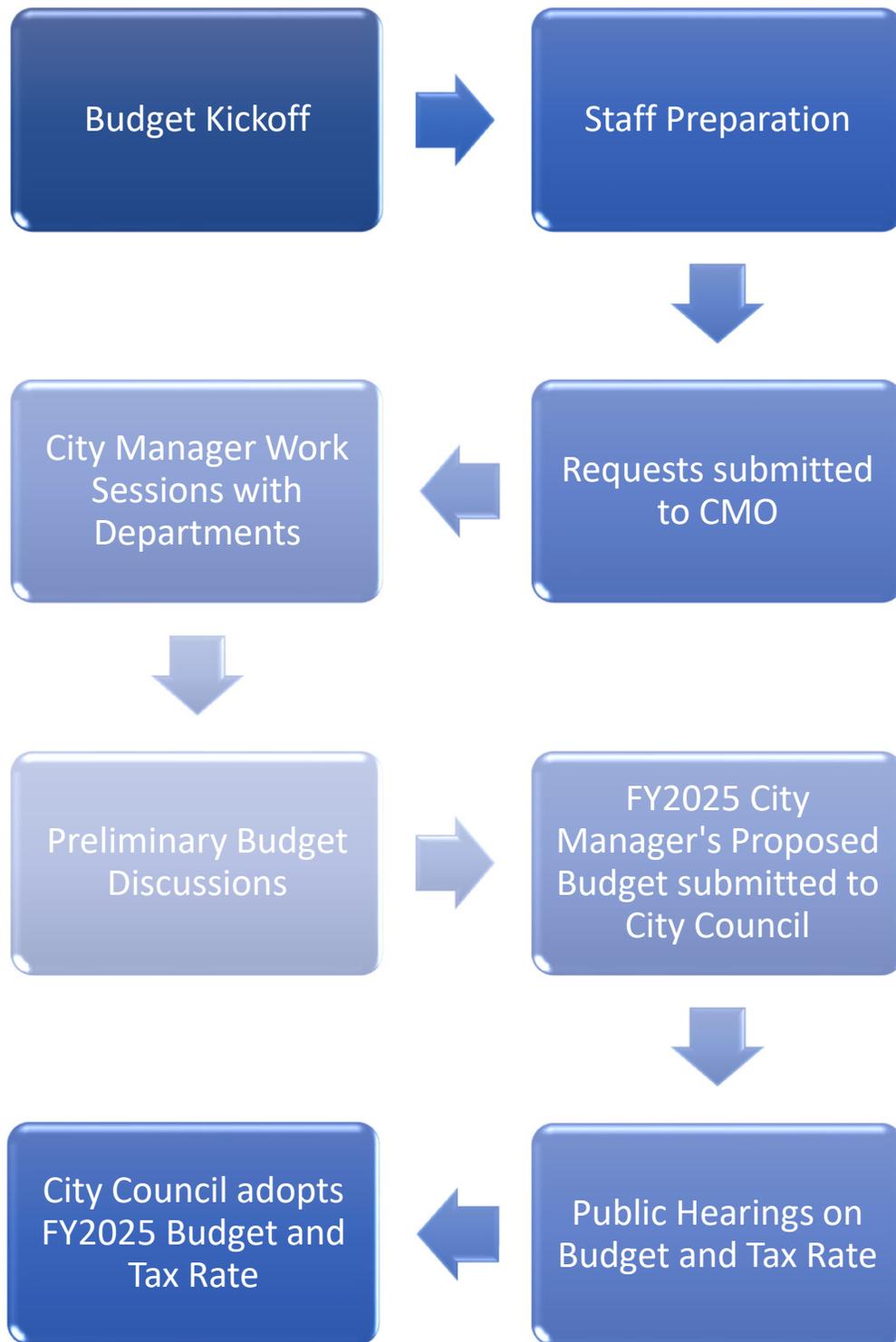
While the budget process is truly a year-round endeavor, the bulk of the work begins at the end of the 2nd quarter of each fiscal year. The budget process generally begins when the Budget Manager develops a Budget Calendar and departments are given preliminary direction from the City Manager regarding 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 11, 2024

FY2025 Budget Kickoff

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

May 6, 2024

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.

June 1 - July 31, 2024

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, 2024

Certified Tax Rolls Received

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

August 13, 2024

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 22, 2024

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 3, 2024

Public Hearing Held

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

September 10, 2024

City Council Adopts the FY2025 Budget

City Council approves ordinances adopting the budget for the fiscal year beginning October 1, 2024.

November 1, 2024

FY2025 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., 2024 - Sept., 2025

Budget is implemented, monitored, & amended

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

THE CITY OF
Anna



MAJOR REVENUES

THE CITY OF
Anna

CITY OF ANNA
SUMMARY OF REVENUES

This section presents information about the City's major revenues. The revenue sources described in this section account for \$62.6 million or 98.4 percent of Anna's total operating revenue (excluding interfund transfers).

Property Tax

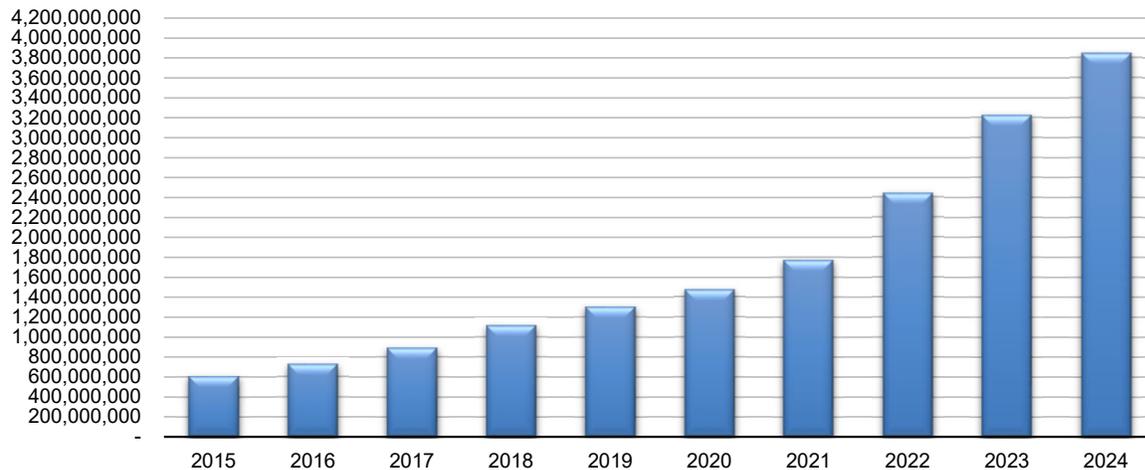
In Texas, property taxes are often the primary source of revenue for local governments. Local governments set tax rates and collect property taxes that are used to provide local services including schools, streets and roads, police and fire protection and many other services.

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 2024 (FY2025) is \$3,847,208,762. This represents an increase of 19.2 percent and is due, in part, to the addition of almost \$397 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 2024 tax year. We remain guardedly optimistic that a trend of market appreciation and growth will continue in the coming years.

**Taxable Assessed Value
10 Year History**



The growth in taxable value corresponds to a significant increase in population over the past 10 years. The population of Anna in 2015 was approximately 10,980. According to the most recent population estimates published by the North Central Texas Council of Governments, the City of Anna population as of January 1, 2024 was approximately 27,823.

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
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
2024	3,847,208,762	0.507200	0.360213	0.146987	\$ 18,620,850

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.

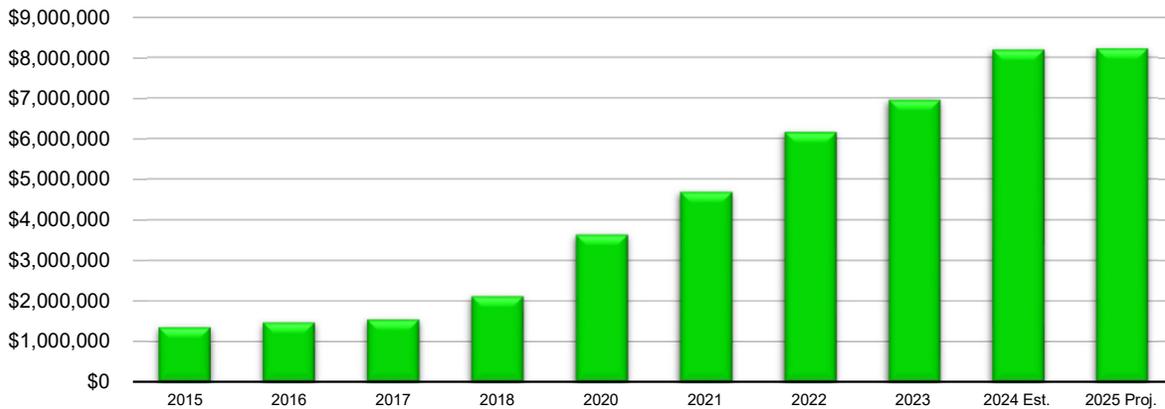
**CITY OF ANNA
SUMMARY OF REVENUES**

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
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	\$4,345,553	\$2,607,332	\$6,952,885
2024 Est.	\$5,115,000	\$3,070,000	\$8,185,000
2025 Proj.	\$5,220,000	\$3,000,000	\$8,220,000

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

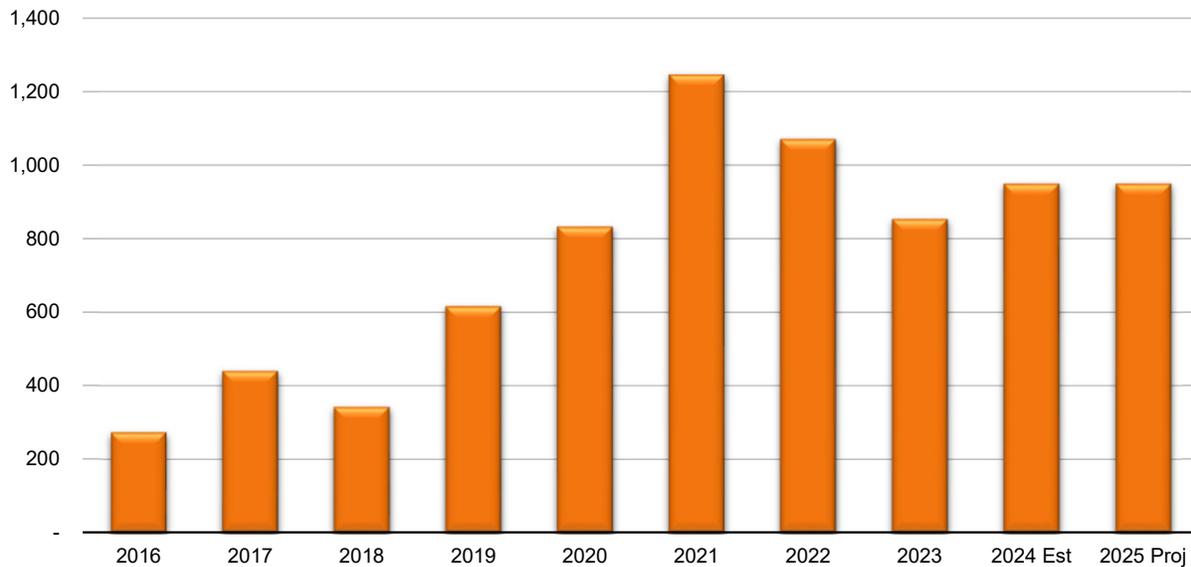
Development revenue is a combination of single-family residential building permits, commercial building permits, zoning and subdivision fees, and all other fees related to the permitting and approval of construction activity in the City.

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 FY2025.

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.

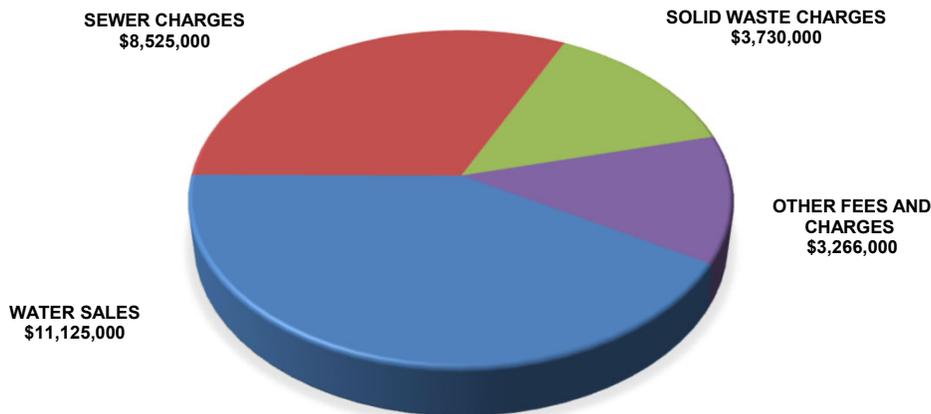
In reviewing the fiscal health of the Utility Fund during the FY2020 budget process, staff determined the need for an updated utility rate structure. A rate model consultant was engaged, and in July 2020, the City Council approved a utility rate policy.

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	FY2024 Rate	FY2025 Rate	Change
2,000 gallons	\$ 75.10	\$ 79.10	\$ 4.00
5,000 gallons	\$ 123.97	\$ 130.34	\$ 6.37
10,000 gallons	\$ 205.42	\$ 215.74	\$ 10.32

Utility Fund Charges for Services



Franchise Fees

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

Fines

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

Investment Income

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

Developer Fees

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





FUND SUMMARIES

THE CITY OF
Anna

CITY OF ANNA
FUND STRUCTURE

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

Governmental Funds

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

Proprietary Funds

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

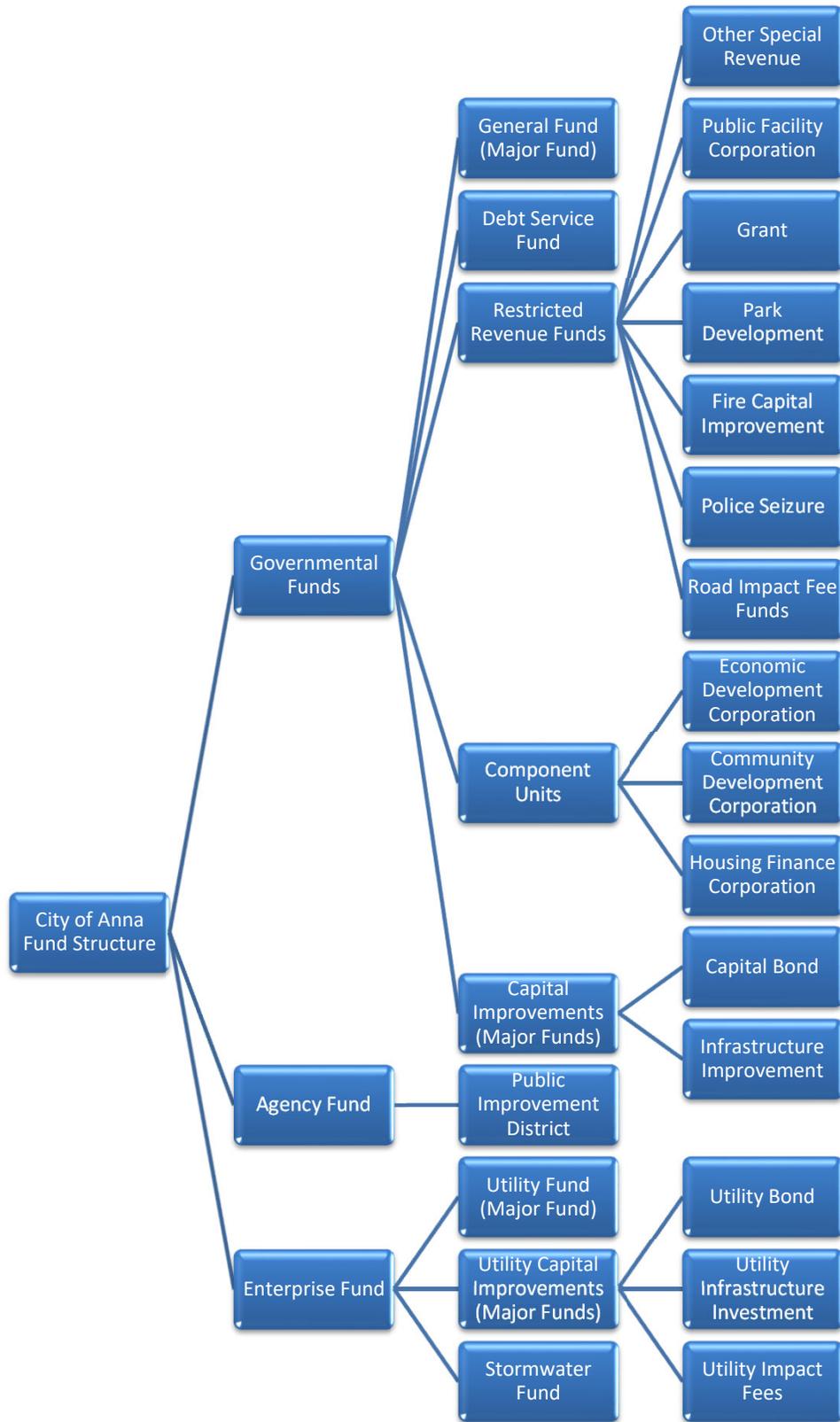
Basis of Budgeting

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

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

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

**CITY OF ANNA
FUND STRUCTURE**



**CITY OF ANNA
FUND RELATIONSHIPS**

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

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

	Major Governmental		Enterprise		Restricted Revenue		
	General	Debt Service	Utility	Stormwater	Grant	Special Revenue	Public Facility
BEGINNING BALANCES	\$ 8,997,175	\$ 333,039	\$ 6,593,397	\$ 529,496	\$ 212,074	\$ 235,528	\$ 4,992,201
REVENUES:							
Property Taxes	\$ 13,093,602	\$ 5,446,556	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	5,220,000	-	-	-	-	-	-
Franchise and Local Taxes	1,030,000	-	-	-	-	-	-
Charges for Services	1,000,000	-	24,060,000	350,000	-	-	-
Fines	400,000	-	-	-	-	12,000	-
Permits, Licenses and Fees	4,757,000	-	2,083,000	5,000	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Investment Income	800,000	4,000	502,000	-	35,000	5,000	-
Other Revenues	-	-	1,000	-	-	34,000	-
TOTAL	\$ 26,300,602	\$ 5,450,556	\$ 26,646,000	\$ 355,000	\$ 35,000	\$ 51,000	\$ -
Transfers from other funds	-	-	-	-	-	-	-
TOTAL REVENUES	\$ 26,300,602	\$ 5,450,556	\$ 26,646,000	\$ 355,000	\$ 35,000	\$ 51,000	\$ -
TOTAL RESOURCES	\$ 35,297,777	\$ 5,783,595	\$ 33,239,397	\$ 884,496	\$ 247,074	\$ 286,528	\$ 4,992,201
EXPENDITURES:							
Payroll	\$ 19,515,239	\$ -	\$ 2,958,403	\$ 125,252	\$ -	\$ 1,800	\$ -
Supplies	1,247,897	-	258,568	10,500	-	-	-
Maintenance	1,011,050	-	1,298,050	-	-	-	-
Services	4,483,090	5,500	15,483,556	32,500	-	9,325	-
Debt Service	-	5,746,556	6,645,040	-	-	-	-
Capital Outlay	-	-	181,000	-	-	-	-
Capital Improvement	-	-	-	-	-	-	-
TOTAL	\$ 26,257,276	\$ 5,752,056	\$ 26,824,617	\$ 168,252	\$ -	\$ 11,125	\$ -
Transfers to other funds	800,000	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 27,057,276	\$ 5,752,056	\$ 26,824,617	\$ 168,252	\$ -	\$ 11,125	\$ -
ENDING FUND BALANCES	\$ 8,240,501	\$ 31,539	\$ 6,414,780	\$ 716,244	\$ 247,074	\$ 275,403	\$ 4,992,201

ANNUAL BUDGET FOR FISCAL YEAR 2025

**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 FY2025	Estimated FY2024	Actual FY2023
\$ 3,203,976	\$ 108,416	\$ 12,729	\$ 5,926,360	\$ 5,254,785	\$ 648,118	\$ 134,456,816	\$ 171,504,110	\$ 183,588,005	\$ 78,888,586
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,540,158	\$ 16,246,234	\$ 13,326,565
-	-	-	3,000,000	-	-	-	8,220,000	8,185,000	6,952,885
-	-	-	-	-	-	-	1,030,000	825,000	1,063,275
1,300,000	20,000	-	-	78,120	-	-	26,808,120	26,322,620	21,521,018
-	-	-	-	-	-	-	412,000	357,500	445,357
95,000	-	-	-	-	-	-	6,940,000	6,416,000	8,179,213
-	-	-	-	-	-	-	-	2,650,000	441,476
100,000	7,000	-	40,000	150,000	-	-	1,643,000	6,550,000	7,487,079
-	-	-	-	-	-	20,500,000	20,535,000	12,768,500	130,109,794
\$ 1,495,000	\$ 27,000	\$ -	\$ 3,040,000	\$ 228,120	\$ -	\$ 20,500,000	\$ 84,128,278	\$ 80,320,854	\$ 189,526,662
-	-	-	-	-	-	800,000	800,000	7,300,000	25,000
\$ 1,495,000	\$ 27,000	\$ -	\$ 3,040,000	\$ 228,120	\$ -	\$ 21,300,000	\$ 84,928,278	\$ 87,620,854	\$ 189,551,662
\$ 4,698,976	\$ 135,416	\$ 12,729	\$ 8,966,360	\$ 5,482,905	\$ 648,118	\$ 155,756,816	\$ 256,432,388	\$ 271,208,859	\$ 268,440,248
\$ 145,667	\$ -	\$ -	\$ 471,019	\$ -	\$ -	\$ -	\$ 23,217,380	\$ 20,505,428	\$ 17,133,435
22,100	-	-	16,100	-	-	-	1,555,165	1,637,529	1,453,572
-	-	-	-	50,000	-	-	2,359,100	1,933,350	2,042,553
458,800	-	-	1,798,565	474,800	-	-	22,746,136	20,852,106	17,386,968
-	-	-	638,741	-	-	-	13,030,337	11,212,443	8,247,780
243,000	105,000	-	-	-	-	-	529,000	1,269,000	405,045
155,000	-	-	525,000	-	-	87,106,518	87,786,518	38,187,893	37,807,306
\$ 1,024,567	\$ 105,000	\$ -	\$ 3,449,425	\$ 524,800	\$ -	\$ 87,106,518	\$ 151,223,636	\$ 95,597,749	\$ 84,476,659
-	-	-	-	-	-	-	800,000	7,300,000	25,000
\$ 1,024,567	\$ 105,000	\$ -	\$ 3,449,425	\$ 524,800	\$ -	\$ 87,106,518	\$ 152,023,636	\$ 102,897,749	\$ 84,501,659
\$ 3,674,409	\$ 30,416	\$ 12,729	\$ 5,516,935	\$ 4,958,105	\$ 648,118	\$ 68,650,298	\$ 104,408,752	\$ 168,311,110	\$ 183,938,589

ANNUAL BUDGET FOR FISCAL YEAR 2025

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

	Actual 2022-23	Budget 2023-24	Estimated 2023-24	Budget 2024-25
BEGINNING BALANCES	\$ 78,888,586	\$ 168,844,372	\$ 183,588,005	\$ 171,504,110
REVENUES:				
Property Taxes	\$ 13,326,565	\$ 15,856,234	\$ 16,246,234	\$ 18,540,158
Sales Tax	6,952,885	6,753,000	8,185,000	8,220,000
Franchise and Local Taxes	1,063,275	825,000	825,000	1,030,000
Charges for Services	21,521,018	23,960,690	26,322,620	26,808,120
Fines	445,357	307,500	357,500	412,000
Permits, Licenses and Fees	8,179,213	5,857,000	6,416,000	6,940,000
Intergovernmental	441,476	23,000	2,650,000	-
Investment Income	7,487,079	4,429,000	6,550,000	1,643,000
Other Revenues	130,109,794	34,054,900	12,768,500	20,535,000
TOTAL	\$ 189,526,662	\$ 92,066,324	\$ 80,320,854	\$ 84,128,278
Transfers from other funds	25,000	3,275,000	7,300,000	800,000
TOTAL REVENUE	\$ 189,551,662	\$ 95,341,324	\$ 87,620,854	\$ 84,928,278
TOTAL AVAILABLE RESOURCES	\$ 268,440,248	\$ 264,185,696	\$ 271,208,859	\$ 256,432,388
EXPENDITURES:				
Payroll	\$ 17,133,435	\$ 20,576,021	\$ 20,505,428	\$ 23,217,380
Supplies	1,453,572	1,635,529	1,637,529	1,555,165
Maintenance	2,042,553	1,933,350	1,933,350	2,359,100
Services	17,386,968	17,459,053	20,852,106	22,746,136
Debt Service	8,247,780	10,918,425	11,212,443	13,030,337
Capital Outlay	405,045	219,000	1,269,000	529,000
Capital Improvement	37,807,306	96,584,825	38,187,893	92,599,053
TOTAL	\$ 84,476,659	\$ 149,326,203	\$ 95,597,749	\$ 156,036,171
Transfers to other funds	25,000	3,275,000	7,300,000	800,000
TOTAL EXPENDITURES	\$ 84,501,659	\$ 152,601,203	\$ 102,897,749	\$ 156,836,171
ENDING FUND BALANCES	\$ 183,938,589	\$ 111,584,493	\$ 168,311,110	\$ 99,596,217

CITY OF ANNA
CHANGE IN FUND BALANCE

FUND	PROJECTED FUND BALANCE 9/30/24	PROJECTED FUND BALANCE 9/30/25	% CHANGE	EXPLANATION FOR PLUS OR MINUS 10%
GENERAL	\$ 8,997,175	\$ 8,240,501	-8%	Utilizing excess over policy for one-time purchases
DEBT SERVICE	\$ 333,039	\$ 31,539	-91%	Utilizing excess fund balance to pay down debt
UTILITY	\$ 6,593,397	\$ 6,414,780	-3%	
STORMWATER	\$ 529,496	\$ 716,244	35%	
SPECIAL REVENUE	\$ 235,528	\$ 275,403	17%	Restricted revenue; no planned purchases
PUBLIC FACILITY CORPORATION	\$ 4,992,201	\$ 4,992,201	0%	
PARK DEVELOPMENT	\$ 3,203,976	\$ 3,674,409	15%	
FIRE CAPITAL	\$ 108,416	\$ 30,416	-72%	Utilizing for one-time purchases
PUBLIC SAFETY SEIZURE	\$ 12,729	\$ 12,729	0%	No planned purchases
COMMUNITY DEVELOPMENT	\$ 5,926,360	\$ 5,516,935	-7%	
ECONOMIC DEVELOPMENT	\$ 5,254,785	\$ 4,958,105	-6%	
HOUSING FINANCE CORPORATION	\$ 648,118	\$ 648,118	0%	No planned purchases

**CITY OF ANNA
PERSONNEL SUMMARY**

	Actual 2022-23	Estimated 2023-24	Budget 2024-25	Increase (Decrease)
GENERAL FUND				
City Manager's Office				
City Manager	1.0	1.0	1.0	-
Assistant City Manager	2.0	2.0	2.0	-
Assistant to the City Manager	1.0	1.0	1.0	-
Budget Manager	1.0	1.0	1.0	-
Public Affairs Manager	-	1.0	1.0	1.0
Communications Manager	1.0	-	-	(1.0)
Communications Coordinator	-	1.0	1.0	1.0
	<u>6.0</u>	<u>7.0</u>	<u>7.0</u>	<u>1.0</u>
City Secretary				
City Secretary	1.0	1.0	1.0	-
Deputy City Secretary	1.0	1.0	1.0	-
Admin. Assistant / Records Clerk	1.0	1.0	1.0	-
	<u>3.0</u>	<u>3.0</u>	<u>3.0</u>	<u>-</u>
Information Technology				
IT Director	1.0	-	-	(1.0)
IT Manager	-	1.0	1.0	1.0
Systems Administrator	1.0	1.0	1.0	-
IT Help Desk Support	1.0	1.0	1.0	-
	<u>3.0</u>	<u>3.0</u>	<u>3.0</u>	<u>-</u>
Finance				
Director of Finance	1.0	1.0	1.0	-
Assistant Director of Finance	1.0	1.0	1.0	-
Senior Accountant	1.0	1.0	1.0	-
Accountant	1.0	2.0	2.0	1.0
Accounting Technician	1.0	-	-	(1.0)
	<u>5.0</u>	<u>5.0</u>	<u>5.0</u>	<u>-</u>
Human Resources				
Director of Human Resources	1.0	1.0	1.0	-
Human Resources Manager	1.0	-	1.0	-
Human Resources Analyst	-	1.0	1.0	1.0
Human Resources Coordinator	1.0	1.0	-	(1.0)
	<u>3.0</u>	<u>3.0</u>	<u>3.0</u>	<u>-</u>
Fleet and Facilities				
Mechanic	1.0	1.0	1.0	-
Fleet Maintenance Technician	1.0	1.0	1.0	-
Facilities Specialist	1.0	1.0	1.0	-
Custodian	2.0	2.0	2.0	-
	<u>5.0</u>	<u>5.0</u>	<u>5.0</u>	<u>-</u>
Municipal Court				
Municipal Court Administrator	1.0	1.0	1.0	-
Deputy Court Clerk	1.0	1.0	1.0	-
Warrant Officer	-	-	0.5	0.5
	<u>2.0</u>	<u>2.0</u>	<u>2.5</u>	<u>0.5</u>

**CITY OF ANNA
PERSONNEL SUMMARY**

	Actual 2022-23	Estimated 2023-24	Budget 2024-25	Increase (Decrease)
Development Services				
Director of Development Services	1.0	1.0	1.0	-
Assistant Director of Develop. Services	-	1.0	1.0	1.0
Building Official	1.0	-	-	(1.0)
Planning Manager	1.0	1.0	1.0	-
Administrative Assistant	1.0	-	-	(1.0)
Planner II	1.0	1.0	1.0	-
Planner I	-	1.0	1.0	1.0
Plans Examiner	1.0	1.0	1.0	-
Senior Building Inspector	1.0	1.0	1.0	-
Building Inspector	2.0	2.0	2.0	-
Permit Technician	1.0	1.0	1.0	-
Planning Technician	1.0	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)
Records Clerk	-	-	1.0	1.0
Police Department Coordinator	-	1.0	1.0	1.0
Property and Evidence Tech	1.0	1.0	1.0	-
Lieutenant	2.0	2.0	2.0	-
Sergeant	5.0	5.0	5.0	-
Corporal	4.0	4.0	4.0	-
Police Officer	18.0	21.0	23.0	2.0
Detective	4.0	4.0	4.0	-
	37.0	40.0	43.0	3.0
Fire				
Fire Chief	1.0	1.0	1.0	-
Assistant Fire Chief	1.0	2.0	2.0	1.0
Division Chief	1.0	-	-	(1.0)
Battalion Chief	3.0	3.0	3.0	-
Fire Captain	4.0	5.0	5.0	1.0
Fire Inspector Investigator	1.0	-	-	(1.0)
Fire Driver / Engineer	3.0	3.0	3.0	-
Fire Lieutenant	-	3.0	3.0	3.0
Fire Fighter	16.5	25.5	27.0	(1.5)
Fire Services Coordinator	1.0	1.0	1.0	-
	31.5	43.5	45.0	1.5
Community Enhancement				
Director of Neighborhood Services	1.0	-	-	-
Community Enhancement Coordinator	1.0	1.0	1.0	-
Administrative Assistant	1.0	-	-	(1.0)
Support Specialist	-	1.0	1.0	1.0
Code Compliance Manager	1.0	1.0	1.0	-
Senior Code Compliance Officer	-	1.0	1.0	1.0
Code Compliance Officer	3.0	2.0	2.0	(1.0)
	7.0	6.0	6.0	-

**CITY OF ANNA
PERSONNEL SUMMARY**

	Actual 2022-23	Estimated 2023-24	Budget 2024-25	Increase (Decrease)
Parks				
Parks Superintendent	1.0	1.0	1.0	-
Parks Supervisor	-	1.0	1.0	1.0
Parks Crew Leader	2.0	-	-	(2.0)
Maintenance Worker	6.0	7.0	9.0	3.0
	<u>9.0</u>	<u>9.0</u>	<u>11.0</u>	<u>2.0</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	-
Library Manager	-	-	1.0	1.0
Librarian	-	-	1.0	1.0
Circulation Supervisor	-	-	1.0	1.0
Library Assistant	-	-	1.0	1.0
	<u>-</u>	<u>5.5</u>	<u>9.5</u>	<u>4.0</u>
Streets				
Street Superintendent	1.0	-	-	(1.0)
Public Works Operations Manager	-	1.0	1.0	1.0
Crew Leader	2.0	2.0	2.0	-
Traffic Safety Technician	1.0	1.0	1.0	-
Right-of-Way Inspector	1.0	-	-	(1.0)
CIP Inspector	-	1.0	1.0	1.0
Maintenance Worker	5.0	5.0	5.0	-
	<u>10.0</u>	<u>10.0</u>	<u>10.0</u>	<u>-</u>
GENERAL FUND TOTAL	132.5	153.0	164.0	12.0
UTILITY FUND				
Public Works Administration				
Director of Public Works	1.0	1.0	1.0	-
Assistant Director of Public Works	1.0	-	-	(1.0)
City Engineer	1.0	1.0	1.0	-
Engineer in Training	-	1.0	1.0	1.0
CIP Manager	1.0	1.0	1.0	-
Construction Inspector	3.0	3.0	3.0	-
Construction Supervisor	1.0	1.0	1.0	-
Fleet and Facilities Superintendent	1.0	1.0	1.0	-
GIS Manager	1.0	1.0	1.0	-
Public Works Coordinator	1.0	-	-	(1.0)
CIP Analyst	-	1.0	1.0	1.0
Receptionist	1.0	1.0	1.0	-
	<u>12.0</u>	<u>12.0</u>	<u>12.0</u>	<u>-</u>

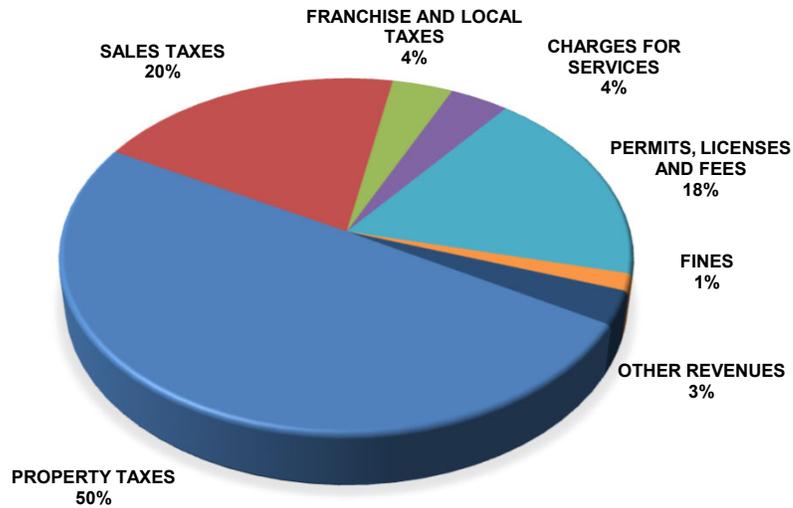
**CITY OF ANNA
PERSONNEL SUMMARY**

	Actual 2022-23	Estimated 2023-24	Budget 2024-25	Increase (Decrease)
Water				
Utility Operations Supervisor	1.0	1.0	1.0	-
Utility Maintenance Field Supervisor	1.0	1.0	1.0	-
Maintenance Worker	4.0	5.0	5.0	1.0
Water Operator	2.0	2.0	2.0	-
Utility Crew Leader	2.0	1.0	1.0	(1.0)
Meter Service Crew Leader	1.0	-	-	(1.0)
	11.0	10.0	10.0	(1.0)
Wastewater				
Senior Wastewater Plant Operator	1.0	1.0	1.0	-
Wastewater Plant Operator	-	1.0	1.0	1.0
Maintenance Worker I	5.0	5.0	5.0	-
	6.0	7.0	7.0	1.0
Utility Billing				
Utility Billing Supervisor	1.0	1.0	1.0	-
Senior Utility Billing Clerk	1.0	1.0	1.0	-
Utility Billing Clerk	2.0	2.0	2.0	-
	4.0	4.0	4.0	-
UTILITY FUND TOTAL	33.0	33.0	33.0	-
STORMWATER FUND				
Maintenance Worker	2.0	2.0	2.0	-
	2.0	2.0	2.0	-
STORMWATER TOTAL	2.0	2.0	2.0	-
PARK DEVELOPMENT FUND				
Assistant Director	1.0	-	-	-
Parks Planning Manager	1.0	1.0	1.0	-
Recreation Coordinator	3.0	-	-	-
	5.0	1.0	1.0	-
PARK DEVELOPMENT FUND TOTAL	5.0	1.0	1.0	-
COMMUNITY DEVELOPMENT CORPORATION				
Director of Economic Development	1.0	1.0	1.0	-
Assistant Director of Economic Develop.	1.0	1.0	1.0	-
Economic Development Analyst	-	1.0	1.0	1.0
Economic Development Coordinator	1.0	-	-	(1.0)
	3.0	3.0	3.0	-
COMMUNITY DEVELOP. TOTAL	3.0	3.0	3.0	-
TOTAL EMPLOYEES, ALL FUNDS	175.5	192.0	203.0	12.0

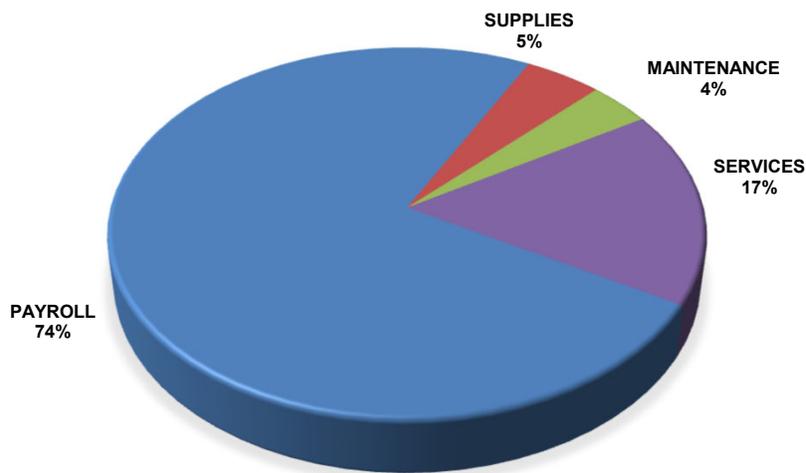
**CITY OF ANNA
GENERAL FUND**

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

General Fund Revenues



General Fund Expenditures



**CITY OF ANNA
GENERAL FUND BY CATEGORY**

	Actual 2022-23	Budget 2023-24	Estimated 2023-24	Budget 2024-25
BEGINNING BALANCES	\$ 9,949,600	\$ 9,784,051	\$ 13,832,806	\$ 8,997,175
REVENUES:				
Property Taxes	\$ 9,747,479	\$ 11,191,000	\$ 11,581,000	\$ 13,093,602
Sales Tax	4,345,553	4,293,000	5,115,000	5,220,000
Franchise and Local Taxes	1,063,275	825,000	825,000	1,030,000
Charges for Services	1,075,117	730,000	1,080,000	1,000,000
Permits, Licenses and Fees	5,485,221	4,330,000	4,763,000	4,757,000
Fines	431,589	300,000	350,000	400,000
Intergovernmental	71,767	23,000	60,000	-
Investment Income	771,930	500,000	800,000	800,000
Other Revenues	52,802	14,000	94,800	-
TOTAL OPERATIONAL REVENUE	<u>\$ 23,044,733</u>	<u>\$ 22,206,000</u>	<u>\$ 24,668,800</u>	<u>\$ 26,300,602</u>
Transfers from other funds	25,000	-	-	-
TOTAL REVENUES	<u>\$ 23,069,733</u>	<u>\$ 22,206,000</u>	<u>\$ 24,668,800</u>	<u>\$ 26,300,602</u>
TOTAL AVAILABLE RESOURCES	<u>\$ 33,019,333</u>	<u>\$ 31,990,051</u>	<u>\$ 38,501,606</u>	<u>\$ 35,297,777</u>
EXPENDITURES:				
Payroll	\$ 13,613,608	\$ 16,966,300	\$ 16,888,035	\$ 19,515,239
Supplies	1,122,384	1,098,921	1,100,921	1,247,897
Maintenance	717,431	597,300	597,300	1,011,050
Services	3,538,677	3,537,175	3,537,175	4,483,090
Debt Service	-	-	-	-
Capital Outlay	194,427	6,000	1,056,000	-
Capital Improvement	-	-	-	-
TOTAL OPERATIONAL EXPENDITURES	<u>\$ 19,186,527</u>	<u>\$ 22,205,696</u>	<u>\$ 23,179,431</u>	<u>\$ 26,257,276</u>
Transfers to other funds	-	2,300,000	6,325,000	800,000
TOTAL EXPENDITURES	<u>\$ 19,186,527</u>	<u>\$ 24,505,696</u>	<u>\$ 29,504,431</u>	<u>\$ 27,057,276</u>
ENDING FUND BALANCES	<u>\$ 13,832,806</u>	<u>\$ 7,484,355</u>	<u>\$ 8,997,175</u>	<u>\$ 8,240,501</u>
Fund Balance Percentage	72%	34%	39%	31%

**CITY OF ANNA
GENERAL FUND BY DEPARTMENT**

	Actual 2022-23	Budget 2023-24	Estimated 2023-24	Budget 2024-25
EXPENDITURES:				
General Government:				
Administration	\$ 668,850	\$ 602,374	\$ 602,374	\$ 738,740
City Council	51,487	41,500	41,500	74,000
City Manager's Office	1,280,875	1,297,523	1,301,495	1,526,587
City Secretary	334,344	379,026	379,569	414,786
Information Technology	767,512	929,280	929,823	1,095,506
Finance	699,532	670,970	672,942	725,129
Human Resources	503,132	588,858	589,844	583,689
Municipal Court	274,492	259,652	260,195	317,339
	<u>\$ 4,580,224</u>	<u>\$ 4,769,183</u>	<u>\$ 4,777,742</u>	<u>\$ 5,475,776</u>
Development Services	<u>\$ 1,132,073</u>	<u>\$ 1,201,235</u>	<u>\$ 1,204,535</u>	<u>\$ 1,294,573</u>
Public Safety:				
Police	\$ 4,890,653	\$ 5,660,698	\$ 6,624,043	\$ 6,777,611
Fire	4,429,803	5,985,929	5,982,167	6,929,249
	<u>\$ 9,320,456</u>	<u>\$ 11,646,627</u>	<u>\$ 12,606,210</u>	<u>\$ 13,706,860</u>
Community Enhancement	<u>\$ 837,417</u>	<u>\$ 681,795</u>	<u>\$ 683,767</u>	<u>\$ 706,174</u>
Neighborhood Services				
Recreation and Library Services	\$ -	\$ 584,888	\$ 585,874	\$ 994,777
Park Operations	792,961	892,596	895,453	1,140,269
	<u>\$ 792,961</u>	<u>\$ 1,477,484</u>	<u>\$ 1,481,327</u>	<u>\$ 2,135,046</u>
Public Works				
Streets	\$ 1,064,109	\$ 1,039,452	\$ 1,036,561	\$ 1,135,386
Fleet and Facilities	1,457,733	1,389,920	1,389,289	1,803,461
	<u>\$ 2,521,842</u>	<u>\$ 2,429,372</u>	<u>\$ 2,425,850</u>	<u>\$ 2,938,847</u>
TOTAL OPERATIONAL EXPENDITURES	<u>\$ 19,184,973</u>	<u>\$ 22,205,696</u>	<u>\$ 23,179,431</u>	<u>\$ 26,257,276</u>
Transfers to other funds	-	2,300,000	6,325,000	800,000
TOTAL EXPENDITURES	<u>\$ 19,184,973</u>	<u>\$ 24,505,696</u>	<u>\$ 29,504,431</u>	<u>\$ 27,057,276</u>

**CITY OF ANNA
GENERAL FUND REVENUE SUMMARY**

	Actual 2022-23	Budget 2023-24	Estimated 2023-24	Budget 2024-25
REVENUES:				
Property Taxes				
Current Taxes	\$ 9,528,560	\$ 11,129,000	\$ 11,565,000	\$ 12,913,602
Delinquent Taxes	193,332	37,000	-	160,000
Penalty & Interest	25,587	25,000	16,000	20,000
	<u>\$ 9,747,479</u>	<u>\$ 11,191,000</u>	<u>\$ 11,581,000</u>	<u>\$ 13,093,602</u>
Sales Taxes				
Sales Taxes - General	\$ 3,476,442	\$ 3,473,000	\$ 4,090,000	\$ 4,170,000
Sales Taxes - Streets	869,111	820,000	1,025,000	1,050,000
	<u>\$ 4,345,553</u>	<u>\$ 4,293,000</u>	<u>\$ 5,115,000</u>	<u>\$ 5,220,000</u>
Franchise and Local Taxes				
Franchise Fees	\$ 1,027,496	\$ 800,000	\$ 800,000	\$ 1,000,000
Mixed Beverage Tax	35,779	25,000	25,000	30,000
	<u>\$ 1,063,275</u>	<u>\$ 825,000</u>	<u>\$ 825,000</u>	<u>\$ 1,030,000</u>
Charges for Services				
Rental Registration	\$ 466,700	\$ 450,000	\$ 600,000	\$ 600,000
Rentals	82,080	80,000	80,000	-
Ambulance Fees	526,337	200,000	400,000	400,000
	<u>\$ 1,075,117</u>	<u>\$ 730,000</u>	<u>\$ 1,080,000</u>	<u>\$ 1,000,000</u>
Fines				
	<u>\$ 431,589</u>	<u>\$ 300,000</u>	<u>\$ 350,000</u>	<u>\$ 400,000</u>
Permits, Licenses and Fees				
Residential Building Permits	\$ 3,292,956	\$ 2,700,000	\$ 3,509,000	\$ 3,500,000
Commerical Building Permits	1,665,868	1,200,000	847,000	850,000
Other Miscellaneous Permits	206,191	166,000	174,000	174,000
Alarm Permits	17,661	5,000	12,000	12,000
Zoning and Subdivision Fees	233,790	200,000	155,000	155,000
Other Fees	68,755	59,000	66,000	66,000
	<u>\$ 5,485,221</u>	<u>\$ 4,330,000</u>	<u>\$ 4,763,000</u>	<u>\$ 4,757,000</u>
Intergovernmental Revenue				
	<u>\$ 71,767</u>	<u>\$ 23,000</u>	<u>\$ 60,000</u>	<u>\$ -</u>
Investment Income				
	<u>\$ 771,930</u>	<u>\$ 500,000</u>	<u>\$ 800,000</u>	<u>\$ 800,000</u>
Other Revenues				
Miscellaneous	\$ 52,227	\$ 14,000	\$ 94,800	\$ -
Donations	575	-	-	-
	<u>\$ 52,802</u>	<u>\$ 14,000</u>	<u>\$ 94,800</u>	<u>\$ -</u>
TOTAL OPERATIONAL REVENUE	<u><u>\$ 23,044,733</u></u>	<u><u>\$ 22,206,000</u></u>	<u><u>\$ 24,668,800</u></u>	<u><u>\$ 26,300,602</u></u>

CITY OF ANNA
GENERAL DEBT SERVICE FUND

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

Anna's legal capacity for additional debt is very large. Article XI, Section 5 of the Texas Constitution limits the ad valorem tax rate to \$2.50 per \$100 valuation for all city purposes. Administratively, the Attorney General of the State of Texas will permit allocation of \$1.50 of the \$2.50 maximum tax rate for all general obligation debt service. Anna's proposed rate of 0.507200 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 FY2025 and previous years.

	2020-21	2021-22	2022-23	2023-24	2024-25
I & S	0.115947	0.116869	0.143217	0.144787	0.146987
O & M	0.467053	0.452631	0.396533	0.365930	0.360213
Total	0.583000	0.569500	0.539750	0.510717	0.507200

**CITY OF ANNA
GENERAL DEBT SERVICE FUND**

	Actual 2022-23	Budget 2023-24	Estimated 2023-24	Budget 2024-25
BEGINNING BALANCES	\$ 82,294	\$ 79,294	\$ 334,539	\$ 333,039
REVENUES:				
Property Taxes	\$ 3,579,086	\$ 4,665,234	\$ 4,665,234	\$ 5,446,556
Sales Tax	-	-	-	-
Franchise and Local Taxes	-	-	-	-
Charges for Services	-	-	-	-
Fines	-	-	-	-
Permits, Licenses and Fees	-	-	-	-
Intergovernmental	-	-	-	-
Investment Income	43,714	4,000	4,000	4,000
Other Revenues	-	-	-	-
TOTAL OPERATIONAL REVENUE	\$ 3,622,800	\$ 4,669,234	\$ 4,669,234	\$ 5,450,556
Transfers from other funds	-	-	-	-
TOTAL REVENUES	\$ 3,622,800	\$ 4,669,234	\$ 4,669,234	\$ 5,450,556
TOTAL AVAILABLE RESOURCES	\$ 3,705,094	\$ 4,748,528	\$ 5,003,773	\$ 5,783,595
EXPENDITURES:				
Payroll	\$ -	\$ -	\$ -	\$ -
Supplies	-	-	-	-
Maintenance	-	-	-	-
Services	7,271	5,500	5,500	5,500
Debt Service	3,363,284	4,665,234	4,665,234	5,746,556
Capital Outlay	-	-	-	-
Capital Improvement	-	-	-	-
TOTAL OPERATIONAL EXPENDITURES	\$ 3,370,555	\$ 4,670,734	\$ 4,670,734	\$ 5,752,056
Transfers to other funds	-	-	-	-
TOTAL EXPENDITURES	\$ 3,370,555	\$ 4,670,734	\$ 4,670,734	\$ 5,752,056
ENDING FUND BALANCES	\$ 334,539	\$ 77,794	\$ 333,039	\$ 31,539

CITY OF ANNA
RESTRICTED REVENUE FUNDS

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

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

Grant Fund

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

Special Revenue Fund

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

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

Public Facility Corporation

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

CITY OF ANNA
RESTRICTED REVENUE FUNDS

Park Development Fund

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

Fire Capital Fund

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

Public Safety Seizure Fund

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

**CITY OF ANNA
GRANT FUND**

	Actual 2022-23	Budget 2023-24	Estimated 2023-24	Budget 2024-25
BEGINNING BALANCES	\$ 13,299	\$ 13,299	\$ 177,074	\$ 212,074
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-
Franchise Fees and Local Taxes	-	-	-	-
Charges for Services	-	-	-	-
Fines	-	-	-	-
Permits, Licenses and Fees	-	-	-	-
Intergovernmental Revenue	364,709	-	-	-
Investment Income	162,508	35,000	35,000	35,000
Other Revenues	-	-	-	-
TOTAL OPERATIONAL REVENUE	\$ 527,217	\$ 35,000	\$ 35,000	\$ 35,000
Transfers from other funds	-	-	-	-
TOTAL REVENUES	\$ 527,217	\$ 35,000	\$ 35,000	\$ 35,000
TOTAL AVAILABLE RESOURCES	\$ 540,516	\$ 48,299	\$ 212,074	\$ 247,074
EXPENDITURES:				
Payroll	\$ -	\$ -	\$ -	\$ -
Supplies	12,160	-	-	-
Maintenance	-	-	-	-
Services	699	-	-	-
Debt Service	-	-	-	-
Capital Outlay	-	-	-	-
Capital Improvement	350,583	-	-	-
TOTAL OPERATIONAL EXPENDITURES	\$ 363,442	\$ -	\$ -	\$ -
Transfers to other funds	-	-	-	-
TOTAL EXPENDITURES	\$ 363,442	\$ -	\$ -	\$ -
ENDING FUND BALANCES	\$ 177,074	\$ 48,299	\$ 212,074	\$ 247,074

**CITY OF ANNA
SPECIAL REVENUE FUND**

	Actual 2022-23	Budget 2023-24	Estimated 2023-24	Budget 2024-25
BEGINNING BALANCES	\$ 145,248	\$ 155,624	\$ 207,653	\$ 235,528
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-
Franchise Fees and Local Taxes	-	-	-	-
Charges for Services	-	-	-	-
Fines				
Municipal Jury	270	-	-	-
Local Truancy Prevention	13,498	7,500	7,500	12,000
Permits, Licenses and Fees	-	-	-	-
Intergovernmental	-	-	-	-
Investment Income	6,912	1,000	1,000	5,000
Other Revenues	-	-	-	-
PEG Fees	5,985	7,000	7,000	4,000
Court Technology	8,510	6,000	6,000	8,000
Building Security	13,252	7,500	7,500	12,000
Child Safety	20,786	10,000	10,000	10,000
Other	-	-	-	-
TOTAL OPERATIONAL REVENUE	\$ 69,213	\$ 39,000	\$ 39,000	\$ 51,000
Transfers from other funds	-	-	-	-
TOTAL REVENUES	\$ 69,213	\$ 39,000	\$ 39,000	\$ 51,000
TOTAL AVAILABLE RESOURCES	\$ 214,461	\$ 194,624	\$ 246,653	\$ 286,528
EXPENDITURES:				
Payroll	\$ -	\$ 1,800	\$ 1,800	\$ 1,800
Supplies	-	-	-	-
Maintenance	-	-	-	-
Services	312	9,325	9,325	9,325
Debt Service	-	-	-	-
Capital Outlay	6,496	-	-	-
Capital Improvement	-	-	-	-
TOTAL OPERATIONAL EXPENDITURES	\$ 6,808	\$ 11,125	\$ 11,125	\$ 11,125
Transfers to other funds	-	-	-	-
TOTAL EXPENDITURES	\$ 6,808	\$ 11,125	\$ 11,125	\$ 11,125
ENDING FUND BALANCES	\$ 207,653	\$ 183,499	\$ 235,528	\$ 275,403

CITY OF ANNA
ANNA PUBLIC FACILITY CORPORATION

	Actual 2022-23	Budget 2023-24	Estimated 2023-24	Budget 2024-25
BEGINNING BALANCES	\$ 381,139	\$ -	\$ 4,992,201	\$ 4,992,201
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-
Franchise and Local Taxes	-	-	-	-
Charges for Services	16,355	-	-	-
Fines	-	-	-	-
Permits, Licenses and Fees	386,963	-	-	-
Intergovernmental	-	-	-	-
Investment Income	17,911	-	-	-
Other Revenues	4,225,000	-	-	-
TOTAL OPERATIONAL REVENUE	\$ 4,646,229	\$ -	\$ -	\$ -
Transfers from other funds	-	-	-	-
TOTAL REVENUES	\$ 4,646,229	\$ -	\$ -	\$ -
TOTAL AVAILABLE RESOURCES	\$ 5,027,368	\$ -	\$ 4,992,201	\$ 4,992,201
EXPENDITURES:				
Payroll	\$ -	\$ -	\$ -	\$ -
Supplies	-	-	-	-
Maintenance	-	-	-	-
Services	35,167	-	-	-
Debt Service	-	-	-	-
Capital Outlay	-	-	-	-
Capital Improvement	-	-	-	-
TOTAL OPERATIONAL EXPENDITURES	\$ 35,167	\$ -	\$ -	\$ -
Transfers to other funds	-	-	-	-
TOTAL EXPENDITURES	\$ 35,167	\$ -	\$ -	\$ -
ENDING FUND BALANCES	\$ 4,992,201	\$ -	\$ 4,992,201	\$ 4,992,201

**CITY OF ANNA
PARK DEVELOPMENT FUND**

	Actual 2022-23	Budget 2023-24	Estimated 2023-24	Budget 2024-25
BEGINNING BALANCES	\$ 5,245,454	\$ 4,413,090	\$ 4,044,663	\$ 3,203,976
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-
Franchise and Local Taxes	-	-	-	-
Charges for Services	1,327,100	1,300,000	1,930,000	1,300,000
Fines	-	-	-	-
Permits, Licenses and Fees	79,552	-	-	95,000
Intergovernmental	-	-	-	-
Investment Income	172,073	155,000	105,000	100,000
Other Revenues	18,575	75,000	88,000	-
TOTAL OPERATIONAL REVENUE	\$ 1,597,300	\$ 1,530,000	\$ 2,123,000	\$ 1,495,000
Transfers from other funds	-	-	-	-
TOTAL REVENUES	\$ 1,597,300	\$ 1,530,000	\$ 2,123,000	\$ 1,495,000
TOTAL AVAILABLE RESOURCES	\$ 6,842,754	\$ 5,943,090	\$ 6,167,663	\$ 4,698,976
EXPENDITURES:				
Payroll	\$ 393,750	\$ 135,793	\$ 136,336	\$ 145,667
Supplies	81,297	227,000	227,000	22,100
Maintenance	15,750	-	-	-
Services	276,974	38,100	38,100	458,800
Debt Service	-	-	-	-
Capital Outlay	159,843	83,000	83,000	243,000
Capital Improvement	1,845,477	5,220,400	2,479,251	155,000
TOTAL EXPENDITURES	\$ 2,773,091	\$ 5,704,293	\$ 2,963,687	\$ 1,024,567
Transfers to other funds	25,000	-	-	-
TOTAL EXPENDITURES	\$ 2,798,091	\$ 5,704,293	\$ 2,963,687	\$ 1,024,567
ENDING FUND BALANCES	\$ 4,044,663	\$ 238,797	\$ 3,203,976	\$ 3,674,409

**CITY OF ANNA
FIRE CAPITAL IMPROVEMENT FUND**

	Actual 2022-23	Budget 2023-24	Estimated 2023-24	Budget 2024-25
BEGINNING BALANCES	\$ 268,538	\$ 318,538	\$ 235,916	\$ 108,416
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-
Franchise and Local Taxes	-	-	-	-
Charges for Services	19,600	15,000	25,000	20,000
Fines	-	-	-	-
Permits, Licenses and Fees	-	-	-	-
Intergovernmental	-	-	-	-
Investment Income	10,905	2,000	7,000	7,000
Other Revenues	280	-	-	-
TOTAL OPERATIONAL REVENUE	\$ 30,785	\$ 17,000	\$ 32,000	\$ 27,000
Transfers from other funds	-	-	-	-
TOTAL REVENUES	\$ 30,785	\$ 17,000	\$ 32,000	\$ 27,000
TOTAL AVAILABLE RESOURCES	\$ 299,323	\$ 335,538	\$ 267,916	\$ 135,416
EXPENDITURES:				
Payroll	\$ -	\$ -	\$ -	\$ -
Supplies	-	29,500	29,500	-
Maintenance	25,000	-	-	-
Services	-	-	-	-
Debt Service	-	-	-	-
Capital Outlay	38,407	130,000	130,000	105,000
Capital Improvement	-	-	-	-
TOTAL OPERATIONAL EXPENDITURES	\$ 63,407	\$ 159,500	\$ 159,500	\$ 105,000
Transfers to other funds	-	-	-	-
TOTAL EXPENDITURES	\$ 63,407	\$ 159,500	\$ 159,500	\$ 105,000
ENDING FUND BALANCES	\$ 235,916	\$ 176,038	\$ 108,416	\$ 30,416

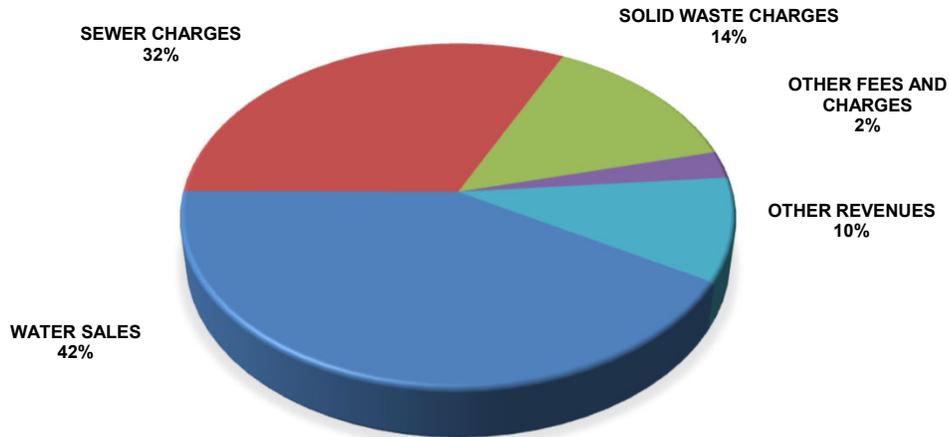
**CITY OF ANNA
PUBLIC SAFETY SEIZURE FUNDS**

	Actual 2022-23	Budget 2023-24	Estimated 2023-24	Budget 2024-25
BEGINNING BALANCES	\$ 12,712	\$ 15,212	\$ 12,729	\$ 12,729
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-
Franchise and Local Taxes	-	-	-	-
Charges for Services	-	-	-	-
Fines	-	-	-	-
Permits, Licenses and Fees	-	-	-	-
Intergovernmental	-	-	-	-
Investment Income	367	-	-	-
Other Revenues	-	-	-	-
TOTAL OPERATIONAL REVENUE	\$ 367	\$ -	\$ -	\$ -
Transfers from other funds	-	-	-	-
TOTAL REVENUES	\$ 367	\$ -	\$ -	\$ -
TOTAL AVAILABLE RESOURCES	\$ 13,079	\$ 15,212	\$ 12,729	\$ 12,729
EXPENDITURES:				
Payroll	\$ -	\$ -	\$ -	\$ -
Supplies	-	-	-	-
Maintenance	-	-	-	-
Services	350	-	-	-
Debt Service	-	-	-	-
Capital Outlay	-	-	-	-
Capital Improvement	-	-	-	-
TOTAL OPERATIONAL EXPENDITURES	\$ 350	\$ -	\$ -	\$ -
Transfers to other funds	-	-	-	-
TOTAL EXPENDITURES	\$ 350	\$ -	\$ -	\$ -
ENDING FUND BALANCES	\$ 12,729	\$ 15,212	\$ 12,729	\$ 12,729

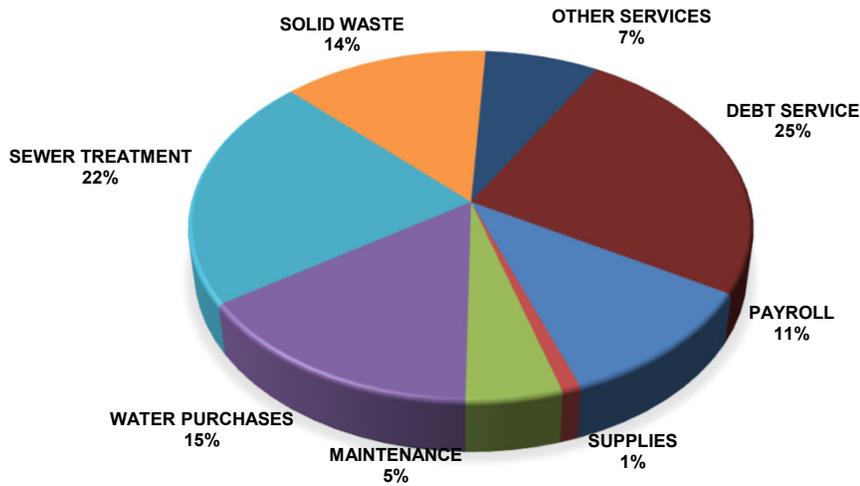
**CITY OF ANNA
UTILITY FUND**

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 2022-23	Budget 2023-24	Estimated 2023-24	Budget 2024-25
BEGINNING BALANCES	\$ 6,749,997	\$ 6,963,206	\$ 7,366,670	\$ 6,593,397
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-
Franchise Fees and Local Taxes	-	-	-	-
Charges for Services				
Water Sales	9,335,376	10,846,000	10,846,000	11,125,000
Sewer Charges	6,173,806	7,718,000	7,700,000	8,525,000
Solid Waste Charges	2,498,498	2,300,000	3,500,000	3,730,000
Other Charges	697,568	628,570	818,500	680,000
Fines	-	-	-	-
Permits, Licenses and Fees	2,127,033	1,522,000	1,648,000	2,083,000
Intergovernmental	-	-	-	-
Investment Income	485,459	302,000	606,000	502,000
Other Revenues	(95,247)	600	33,100	1,000
TOTAL OPERATIONAL REVENUE	\$ 21,222,493	\$ 23,317,170	\$ 25,151,600	\$ 26,646,000
Transfers from other funds	-	-	-	-
TOTAL REVENUES	\$ 21,222,493	\$ 23,317,170	\$ 25,151,600	\$ 26,646,000
TOTAL AVAILABLE RESOURCES	\$ 27,972,490	\$ 30,280,376	\$ 32,518,270	\$ 33,239,397
EXPENDITURES:				
Payroll	\$ 2,709,618	\$ 2,894,454	\$ 2,903,339	\$ 2,958,403
Supplies	230,662	255,008	255,008	258,568
Maintenance	1,272,198	1,286,050	1,286,050	1,298,050
Services				
Water Purchases	3,835,419	3,090,000	4,053,000	4,100,000
Sewer Treatment	3,840,164	4,300,000	5,100,000	5,800,000
Solid Waste	2,362,873	2,300,000	3,400,000	3,600,000
Other	1,655,886	1,372,238	1,902,291	1,983,556
Debt Service	4,693,128	6,050,185	6,050,185	6,645,040
Capital Outlay	5,872	-	-	181,000
TOTAL OPERATIONAL EXPENDITURES	\$ 20,605,820	\$ 21,547,935	\$ 24,949,873	\$ 26,824,617
Transfers to other funds	-	975,000	975,000	-
TOTAL EXPENDITURES	\$ 20,605,820	\$ 22,522,935	\$ 25,924,873	\$ 26,824,617
ENDING FUND BALANCES	\$ 7,366,670	\$ 7,757,441	\$ 6,593,397	\$ 6,414,780
Fund Balance Percentage	36%	36%	26%	24%

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 2022-23	Budget 2023-24	Estimated 2023-24	Budget 2024-25
BEGINNING BALANCES	\$ -	\$ 248,150	\$ 333,294	\$ 529,496
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-
Franchise and Local Taxes	-	-	-	-
Charges for Services - Stormwater	361,569	345,000	345,000	350,000
Fines	-	-	-	-
Permits, Licenses and Fees	5,444	5,000	5,000	5,000
Intergovernmental	-	-	-	-
Investment Income	-	-	-	-
Other Revenues	-	-	-	-
TOTAL OPERATIONAL REVENUE	\$ 367,013	\$ 350,000	\$ 350,000	\$ 355,000
Transfers from other funds	-	-	-	-
TOTAL REVENUES	\$ 367,013	\$ 350,000	\$ 350,000	\$ 355,000
TOTAL AVAILABLE RESOURCES	\$ 367,013	\$ 598,150	\$ 683,294	\$ 884,496
EXPENDITURES:				
Payroll	\$ 21,426	\$ 115,040	\$ 112,298	\$ 125,252
Supplies	2,122	9,000	9,000	10,500
Maintenance	9,274	-	-	-
Services	897	32,500	32,500	32,500
Debt Service	-	-	-	-
Capital Outlay	-	-	-	-
Capital Improvement	-	-	-	-
TOTAL OPERATIONAL EXPENDITURES	\$ 33,719	\$ 156,540	\$ 153,798	\$ 168,252
Transfers to other funds	-	-	-	-
TOTAL EXPENDITURES	\$ 33,719	\$ 156,540	\$ 153,798	\$ 168,252
ENDING FUND BALANCES	\$ 333,294	\$ 441,610	\$ 529,496	\$ 716,244

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 receives revenue generated from a lease agreement on a small business operated out of former police station building which is now 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 2022-23	Budget 2023-24	Estimated 2023-24	Budget 2024-25
BEGINNING BALANCES	\$ 8,178,320	\$ 7,691,277	\$ 9,157,769	\$ 5,926,360
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales Tax	2,607,332	2,460,000	3,070,000	3,000,000
Franchise and Local Taxes	-	-	-	-
Charges for Services	-	-	-	-
Fines	-	-	-	-
Permits, Licenses and Fees	-	-	-	-
Intergovernmental	5,000	-	-	-
Investment Income	48,848	15,000	15,000	40,000
Other Revenues	199	-	-	-
TOTAL OPERATIONAL REVENUE	\$ 2,661,378	\$ 2,475,000	\$ 3,085,000	\$ 3,040,000
Transfers from other funds	-	-	-	-
TOTAL REVENUES	\$ 2,661,378	\$ 2,475,000	\$ 3,085,000	\$ 3,040,000
TOTAL AVAILABLE RESOURCES	\$ 10,839,698	\$ 10,166,277	\$ 12,242,769	\$ 8,966,360
EXPENDITURES:				
Payroll	\$ 395,033	\$ 462,634	\$ 463,620	\$ 471,019
Supplies	4,947	16,100	16,100	16,100
Maintenance	-	-	-	-
Services	1,084,181	2,289,665	2,289,665	1,798,565
Debt Service	191,368	203,006	497,024	638,741
Capital Outlay	-	-	-	-
Capital Improvement	6,400	3,050,000	3,050,000	525,000
TOTAL OPERATIONAL EXPENDITURES	\$ 1,681,929	\$ 6,021,405	\$ 6,316,409	\$ 3,449,425
Transfers to other funds	-	-	-	-
TOTAL EXPENDITURES	\$ 1,681,929	\$ 6,021,405	\$ 6,316,409	\$ 3,449,425
ENDING FUND BALANCES	\$ 9,157,769	\$ 4,144,872	\$ 5,926,360	\$ 5,516,935
Fund Balance Percentage	544.5%	68.8%	93.8%	159.9%

**CITY OF ANNA
ECONOMIC DEVELOPMENT CORPORATION**

	Actual 2022-23	Budget 2023-24	Estimated 2023-24	Budget 2024-25
BEGINNING BALANCES	\$ 5,992,186	\$ 5,219,689	\$ 5,461,215	\$ 5,254,785
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-
Franchise and Local Taxes	-	-	-	-
Charges for Services	1,449	78,120	78,120	78,120
Fines	-	-	-	-
Permits, Licenses and Fees	-	-	-	-
Intergovernmental	-	-	-	-
Investment Income	140,168	25,000	250,000	150,000
Other Revenues	60,027	-	-	-
TOTAL OPERATIONAL REVENUE	\$ 201,644	\$ 103,120	\$ 328,120	\$ 228,120
Transfers from other funds	-	-	-	-
TOTAL REVENUES	\$ 201,644	\$ 103,120	\$ 328,120	\$ 228,120
TOTAL AVAILABLE RESOURCES	\$ 6,193,830	\$ 5,322,809	\$ 5,789,335	\$ 5,482,905
EXPENDITURES:				
Payroll	\$ -	\$ -	\$ -	\$ -
Supplies	-	-	-	-
Maintenance	2,900	50,000	50,000	50,000
Services	729,715	484,550	484,550	474,800
Debt Service	-	-	-	-
Capital Outlay	-	-	-	-
Capital Improvement	-	-	-	-
TOTAL OPERATIONAL EXPENDITURES	\$ 732,615	\$ 534,550	\$ 534,550	\$ 524,800
Transfers to other funds	-	-	-	-
TOTAL EXPENDITURES	\$ 732,615	\$ 534,550	\$ 534,550	\$ 524,800
ENDING FUND BALANCES	\$ 5,461,215	\$ 4,788,259	\$ 5,254,785	\$ 4,958,105

CITY OF ANNA
ANNA HOUSING FINANCE CORPORATION

	Actual 2022-23	Budget 2023-24	Estimated 2023-24	Budget 2024-25
BEGINNING BALANCES	\$ 550,517	\$ 550,517	\$ 648,118	\$ 648,118
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-
Franchise and Local Taxes	-	-	-	-
Charges for Services	14,580	-	-	-
Fines	-	-	-	-
Permits, Licenses and Fees	95,000	-	-	-
Intergovernmental	-	-	-	-
Investment Income	6,404	-	-	-
Other Revenues	-	-	-	-
TOTAL OPERATIONAL REVENUE	\$ 115,984	\$ -	\$ -	\$ -
Transfers from other funds	-	-	-	-
TOTAL REVENUES	\$ 115,984	\$ -	\$ -	\$ -
TOTAL AVAILABLE RESOURCES	\$ 666,501	\$ 550,517	\$ 648,118	\$ 648,118
EXPENDITURES:				
Payroll	\$ -	\$ -	\$ -	\$ -
Supplies	-	-	-	-
Maintenance	-	-	-	-
Services	18,383	-	-	-
Debt Service	-	-	-	-
Capital Outlay	-	-	-	-
Capital Improvement	-	-	-	-
TOTAL OPERATIONAL EXPENDITURES	\$ 18,383	\$ -	\$ -	\$ -
Transfers to other funds	-	-	-	-
TOTAL EXPENDITURES	\$ 18,383	\$ -	\$ -	\$ -
ENDING FUND BALANCES	\$ 648,118	\$ 550,517	\$ 648,118	\$ 648,118

THE CITY OF
Anna



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 2022-23	Budget 2023-24	Estimated 2023-24	Budget 2024-25	% Change
Payroll	\$ -	\$ -	\$ -	\$ -	0.0%
Supplies	9,142	500	500	500	0.0%
Maintenance	-	500	500	500	0.0%
Services	659,708	601,374	601,374	737,740	22.7%
Debt Service	-	-	-	-	0.0%
Capital Outlay	-	-	-	-	0.0%
Contingency	-	-	-	-	0.0%
TOTAL	\$ 668,850	\$ 602,374	\$ 602,374	\$ 738,740	22.6%

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 2022-23	Budget 2023-24	Estimated 2023-24	Budget 2024-25	% Change
Payroll	\$ -	\$ -	\$ -	\$ -	0.0%
Supplies	9,618	10,000	10,000	10,000	0.0%
Maintenance	-	-	-	-	0.0%
Services	41,869	31,500	31,500	64,000	103.2%
Capital Outlay	-	-	-	-	0.0%
TOTAL	\$ 51,487	\$ 41,500	\$ 41,500	\$ 74,000	78.3%

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 2022-23	Budget 2023-24	Estimated 2023-24	Budget 2024-25	% Change
Payroll	\$ 963,902	\$ 1,033,178	\$ 1,035,150	\$ 1,204,792	16.6%
Supplies	13,708	5,500	7,500	16,750	0.0%
Maintenance	-	-	-	-	0.0%
Services	303,265	258,845	258,845	305,045	17.8%
Capital Outlay	-	-	-	-	0.0%
TOTAL	\$ 1,280,875	\$ 1,297,523	\$ 1,301,495	\$ 1,526,587	17.7%

City Manager FTE Schedule

Description	Actual 2022-23	Budget 2023-24	Estimated 2023-24	Budget 2024-25
City Manager	1.0	1.0	1.0	1.0
Assistant City Manager	2.0	2.0	2.0	2.0
Assistant to the City Manager	1.0	1.0	1.0	1.0
Budget Manager	1.0	1.0	1.0	1.0
Public Affairs Manager	-	-	1.0	1.0
Communications Manager	1.0	1.0	-	-
Communications Coordinator	-	-	1.0	1.0
TOTAL	6.0	6.0	7.0	7.0

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 2022-23	Budget 2023-24	Estimated 2023-24	Budget 2024-25	% Change
Payroll	\$ 283,722	\$ 302,786	\$ 303,329	\$ 315,116	4.1%
Supplies	2,872	7,000	7,000	9,100	0.0%
Maintenance	-	-	-	-	0.0%
Services	47,750	69,240	69,240	90,570	30.8%
Capital Outlay	-	-	-	-	0.0%
TOTAL	\$ 334,344	\$ 379,026	\$ 379,569	\$ 414,786	9.4%

City Secretary FTE Schedule

	Actual 2022-23	Budget 2023-24	Estimated 2023-24	Budget 2024-25
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	1.0	1.0	1.0	1.0
TOTAL	3.0	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 2022-23	Budget 2023-24	Estimated 2023-24	Budget 2024-25	% Change
Payroll	\$ 300,156	\$ 333,407	\$ 333,950	\$ 270,801	-18.8%
Supplies	58,094	58,500	58,500	113,000	93.2%
Maintenance	100	-	-	-	0.0%
Services	409,162	537,373	537,373	711,705	32.4%
Capital Outlay	-	-	-	-	0.0%
TOTAL	\$ 767,512	\$ 929,280	\$ 929,823	\$ 1,095,506	17.9%

Information Technology FTE Schedule

	Actual 2022-23	Budget 2023-24	Estimated 2023-24	Budget 2024-25
IT Director	1.0	1.0	-	-
IT Manager	-	-	1.0	1.0
Systems Administrator	1.0	1.0	1.0	1.0
IT Help Desk Support	1.0	1.0	1.0	1.0
TOTAL	3.0	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 2022-23	Budget 2023-24	Estimated 2023-24	Budget 2024-25	% Change
Payroll	\$ 604,662	\$ 621,763	\$ 623,735	\$ 603,194	-3.0%
Supplies	12,508	4,675	4,675	6,675	42.8%
Maintenance	-	-	-	-	0.0%
Services	82,362	44,532	44,532	115,260	158.8%
Capital Outlay	-	-	-	-	0.0%
TOTAL	\$ 699,532	\$ 670,970	\$ 672,942	\$ 725,129	8.1%

Finance FTE Schedule

	Actual 2022-23	Budget 2023-24	Estimated 2023-24	Budget 2024-25
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	2.0	2.0
Accounting Technician	1.0	1.0	-	-
TOTAL	5.0	5.0	5.0	5.0

Human Resources

The Human Resources Department partners with city departments and divisions 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 2022-23	Budget 2023-24	Estimated 2023-24	Budget 2024-25	% Change
Payroll	\$ 368,225	\$ 409,368	\$ 410,354	\$ 423,199	3.4%
Supplies	4,303	8,020	8,020	8,500	6.0%
Maintenance	-	-	-	-	0.0%
Services	130,604	171,470	171,470	151,990	-11.4%
Capital Outlay	-	-	-	-	0.0%
TOTAL	\$ 503,132	\$ 588,858	\$ 589,844	\$ 583,689	-0.9%

Human Resources FTE Schedule

Description	Actual 2022-23	Budget 2023-24	Estimated 2023-24	Budget 2024-25
Director of Human Resources	1.0	1.0	1.0	1.0
Human Resources Manager	1.0	1.0	-	1.0
Human Resources Analyst	-	-	1.0	1.0
Human Resources Coordinator	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 2022-23	Budget 2023-24	Estimated 2023-24	Budget 2024-25	% Change
Payroll	\$ 152,175	\$ 161,352	\$ 161,895	\$ 198,324	22.9%
Supplies	7,876	4,963	4,963	7,500	51.1%
Maintenance	-	-	-	-	0.0%
Services	114,441	93,337	93,337	111,515	19.5%
Capital Outlay	-	-	-	-	0.0%
TOTAL	\$ 274,492	\$ 259,652	\$ 260,195	\$ 317,339	22.2%

Municipal Court FTE Schedule

	Actual 2022-23	Budget 2023-24	Estimated 2023-24	Budget 2024-25
Municipal Court Administrator	1.0	1.0	1.0	1.0
Deputy Court Clerk	1.0	1.0	1.0	1.0
Warrant Officer	-	-	-	0.5
TOTAL	2.0	2.0	2.0	2.5

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 2022-23	Budget 2023-24	Estimated 2023-24	Budget 2024-25	% Change
Payroll	\$ 996,107	\$ 1,086,825	\$ 1,090,125	\$ 1,180,163	8.6%
Supplies	13,564	16,700	16,700	16,700	0.0%
Maintenance	-	-	-	-	0.0%
Services	121,288	97,710	97,710	97,710	0.0%
Capital Outlay	1,114	-	-	-	0.0%
TOTAL	\$ 1,132,073	\$ 1,201,235	\$ 1,204,535	\$ 1,294,573	7.8%

Development Services FTE Schedule

	Actual 2022-23	Budget 2023-24	Estimated 2023-24	Budget 2024-25
Director of Development Services	1.0	1.0	1.0	1.0
Assistant Director of Develop. Services	-	-	1.0	1.0
Building Official	1.0	1.0	-	-
Planning Manager	1.0	1.0	1.0	1.0
Administrative Assistant	1.0	1.0	-	-
Planner II	1.0	1.0	1.0	1.0
Planner I	-	-	1.0	1.0
Plans Examiner	1.0	1.0	1.0	1.0
Senior Building Inspector	1.0	1.0	1.0	1.0
Building Inspector	2.0	2.0	2.0	2.0
Permit Technician	1.0	1.0	1.0	1.0
Planning Technician	1.0	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 2022-23	Budget 2023-24	Estimated 2023-24	Budget 2024-25	% Change
Payroll	\$ 4,355,521	\$ 5,001,098	\$ 4,964,443	\$ 5,972,011	19.4%
Supplies	202,585	219,800	219,800	224,900	2.3%
Maintenance	5,370	11,800	11,800	11,800	0.0%
Services	302,581	428,000	428,000	568,900	32.9%
Capital Outlay	24,596	-	1,000,000	-	0.0%
TOTAL	\$ 4,890,653	\$ 5,660,698	\$ 6,624,043	\$ 6,777,611	19.7%

Police FTE Schedule

	Actual 2022-23	Budget 2023-24	Estimated 2023-24	Budget 2024-25
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	-	-
Records Clerk	-	-	-	1.0
Police Department Coordinator	-	-	1.0	1.0
Property and Evidence Tech	1.0	1.0	1.0	1.0
Lieutenant	2.0	2.0	2.0	2.0
Sergeant	5.0	5.0	5.0	5.0
Corporal	4.0	4.0	4.0	4.0
Police Officer	18.0	21.0	21.0	23.0
Detective	4.0	4.0	4.0	4.0
TOTAL	37.0	40.0	40.0	43.0

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 2022-23	Budget 2023-24	Estimated 2023-24	Budget 2024-25	% Change
Payroll	\$ 3,478,375	\$ 5,201,711	\$ 5,147,949	\$ 5,960,171	14.6%
Supplies	374,540	305,263	305,263	329,928	8.1%
Maintenance	76,882	94,000	94,000	144,750	54.0%
Services	374,751	384,955	384,955	494,400	28.4%
Capital Outlay	125,255	-	50,000	-	0.0%
TOTAL	\$ 4,429,803	\$ 5,985,929	\$ 5,982,167	\$ 6,929,249	15.8%

Fire FTE Schedule

	Actual 2022-23	Budget 2023-24	Estimated 2023-24	Budget 2024-25
Fire Chief	1.0	1.0	1.0	1.0
Assistant Fire Chief	1.0	1.0	2.0	2.0
Division Chief	1.0	1.0	-	-
Battalion Chief	3.0	3.0	3.0	3.0
Fire Captain	4.0	4.0	5.0	5.0
Fire Inspector Investigator	1.0	1.0	-	-
Fire Driver / Engineer	3.0	3.0	3.0	3.0
Fire Lieutenant	-	-	3.0	3.0
Fire Fighter	16.5	28.5	25.5	27.0
Fire Services Coordinator	1.0	1.0	1.0	1.0
TOTAL	31.5	43.5	43.5	45.0

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 2022-23	Budget 2023-24	Estimated 2023-24	Budget 2024-25	% Change
Payroll	\$ 669,349	\$ 528,408	\$ 530,380	\$ 554,114	4.9%
Supplies	25,980	11,000	11,000	8,600	-21.8%
Maintenance	529	-	-	-	0.0%
Services	141,559	142,387	142,387	143,460	0.8%
Capital Outlay	-	-	-	-	0.0%
TOTAL	\$ 837,417	\$ 681,795	\$ 683,767	\$ 706,174	3.6%

Community Enhancement FTE Schedule

	Actual 2022-23	Budget 2023-24	Estimated 2023-24	Budget 2024-25
Director of Neighborhood Services	1.0	-	-	-
Community Enhancement Coordinator	1.0	1.0	1.0	1.0
Administrative Assistant	1.0	1.0	-	-
Support Specialist	-	-	1.0	1.0
Code Compliance Manager	1.0	1.0	-	1.0
Senior Code Compliance Officer	-	-	1.0	1.0
Code Compliance Officer	3.0	3.0	2.0	2.0
TOTAL	7.0	6.0	5.0	6.0

Recreation and Library Services

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. In May 2021, voters approved \$22 million dollars in funding for the development of a public library / community center. The facility is currently under construction and will 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 2022-23	Budget 2023-24	Estimated 2023-24	Budget 2024-25	% Change
Payroll	\$ -	\$ 550,888	\$ 551,874	\$ 939,434	0.0%
Supplies	-	2,000	2,000	14,500	0.0%
Maintenance	-	-	-	-	0.0%
Services	-	32,000	32,000	40,843	0.0%
Capital Outlay	-	-	-	-	0.0%
TOTAL	\$ -	\$ 584,888	\$ 585,874	\$ 994,777	0.0%

Recreation and Library Services Services FTE Schedule

	Actual 2022-23	Budget 2023-24	Estimated 2023-24	Budget 2024-25
Director of Neighborhood Services	-	1.0	1.0	1.0
Assistant Director	-	1.0	1.0	1.0
Recreation Coordinator	-	3.5	3.5	3.5
Library Manager	-	-	-	1.0
Librarian	-	-	-	1.0
Circulation Supervisor	-	-	-	1.0
Library Assistant	-	-	-	1.0
TOTAL	-	5.5	5.5	9.5

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 2022-23	Budget 2023-24	Estimated 2023-24	Budget 2024-25	% Change
Payroll	\$ 545,107	\$ 656,946	\$ 659,803	\$ 773,025	17.7%
Supplies	73,193	78,800	78,800	107,994	37.0%
Maintenance	97,216	89,000	89,000	99,000	11.2%
Services	77,445	67,850	67,850	160,250	136.2%
Capital Outlay	-	-	-	-	0.0%
TOTAL	\$ 792,961	\$ 892,596	\$ 895,453	\$ 1,140,269	27.7%

Parks and Recreation FTE Schedule

	Actual 2022-23	Budget 2023-24	Estimated 2023-24	Budget 2024-25
Parks Superintendent	1.0	1.0	1.0	1.0
Parks Supervisor	-	-	1.0	1.0
Parks Crew Leader	2.0	2.0	-	-
Maintenance Worker	6.0	6.0	7.0	9.0
TOTAL	9.0	9.0	9.0	11.0

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 2022-23	Budget 2023-24	Estimated 2023-24	Budget 2024-25	% Change
Payroll	\$ 229,419	\$ 313,520	\$ 312,889	\$ 318,961	1.7%
Supplies	270,808	325,500	325,500	325,500	0.0%
Maintenance	388,474	279,500	279,500	575,000	105.7%
Services	568,935	471,400	471,400	584,000	23.9%
Capital Outlay	97	-	-	-	0.0%
TOTAL	\$ 1,457,733	\$ 1,389,920	\$ 1,389,289	\$ 1,803,461	29.8%

Fleet and Facilities FTE Schedule

	Actual 2022-23	Budget 2023-24	Estimated 2023-24	Budget 2024-25
Mechanic	1.0	1.0	1.0	1.0
Fleet Maintenance Technician	1.0	1.0	1.0	1.0
Facilities Specialist	1.0	1.0	1.0	1.0
Custodian	2.0	2.0	2.0	2.0
TOTAL	5.0	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 2022-23	Budget 2023-24	Estimated 2023-24	Budget 2024-25	% Change
Payroll	\$ 666,888	\$ 765,050	\$ 762,159	\$ 801,934	4.8%
Supplies	43,593	40,700	40,700	47,750	17.3%
Maintenance	148,860	122,500	122,500	180,000	46.9%
Services	161,403	105,202	105,202	105,702	0.5%
Capital Outlay	43,365	6,000	6,000	-	0.0%
Capital Improve.	-	-	-	-	0.0%
TOTAL	\$ 1,064,109	\$ 1,039,452	\$ 1,036,561	\$ 1,135,386	9.2%

Streets FTE Schedule

	Actual 2022-23	Budget 2023-24	Estimated 2023-24	Budget 2024-25
Street Superintendent	1.0	1.0	-	-
Public Works Operations Manager	-	-	1.0	1.0
Crew Leader	2.0	2.0	2.0	2.0
Traffic Safety Technician	1.0	1.0	1.0	1.0
Right-of-Way Inspector	1.0	1.0	-	-
CIP Inspector	-	-	1.0	1.0
Maintenance Worker	5.0	5.0	5.0	5.0
TOTAL	10.0	10.0	10.0	10.0

Public Works Administration

Public Works Administration 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 2022-23	Budget 2023-24	Estimated 2023-24	Budget 2024-25	% Change
Payroll	\$ 1,384,293	\$ 1,353,872	\$ 1,356,729	\$ 1,387,286	2.5%
Supplies	36,905	43,588	43,588	43,588	0.0%
Maintenance	7,086	16,050	16,050	16,050	0.0%
Services	449,476	468,546	468,546	478,161	2.1%
Capital Outlay	-	-	-	-	0.0%
TOTAL	\$ 1,877,760	\$ 1,882,056	\$ 1,884,913	\$ 1,925,085	2.3%

Public Works Administration FTE Schedule

	Actual 2022-23	Budget 2023-24	Estimated 2023-24	Budget 2024-25
Director of Public Works	1.0	1.0	1.0	1.0
Assistant Director of Public Works	1.0	1.0	-	-
City Engineer	1.0	1.0	1.0	1.0
Engineer in Training	-	-	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
GIS Manager	1.0	1.0	1.0	1.0
Public Works Coordinator	1.0	1.0	-	-
CIP Analyst	-	-	1.0	1.0
Receptionist	1.0	1.0	1.0	1.0
TOTAL	12.0	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 2022-23	Budget 2023-24	Estimated 2023-24	Budget 2024-25	% Change
Payroll	\$ 718,473	\$ 831,772	\$ 834,400	\$ 769,721	-7.5%
Supplies	116,245	135,000	135,000	135,000	0.0%
Maintenance	1,116,908	1,036,000	1,036,000	1,048,000	1.2%
Services Water	3,835,419	3,090,000	4,053,000	4,100,000	32.7%
Services Other	404,223	437,115	437,115	441,565	1.0%
Debt Service	1,593,631	1,390,180	1,390,180	1,398,883	0.6%
Capital Outlay	3,056	-	-	93,000	0.0%
Transfer Out	-	400,000	400,000	-	-100.0%
TOTAL	\$ 7,787,955	\$ 7,320,067	\$ 8,285,695	\$ 7,986,169	9.1%

Water FTE Schedule

	Actual 2022-23	Budget 2023-24	Estimated 2023-24	Budget 2024-25
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	4.0	4.0	5.0	5.0
Water Operator	2.0	2.0	2.0	2.0
Utility Crew Leader	2.0	2.0	1.0	1.0
Meter Service Crew Leader	1.0	1.0	-	-
TOTAL	11.0	11.0	10.0	10.0

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		%
	2022-23		2023-24		2023-24		2024-25		Change
Payroll	\$ 359,293	\$	422,386	\$	424,800	\$	499,735		18.3%
Supplies	64,667		73,870		73,870		77,130		4.4%
Maintenance	148,204		234,000		234,000		234,000		0.0%
Services Wastewater	3,840,164		4,300,000		5,100,000		5,800,000		34.9%
Services Other	175,343		194,530		194,530		200,430		3.0%
Debt Service	3,099,497		4,660,005		4,660,005		5,246,157		12.6%
Capital Outlay	2,816		-		-		88,000		0.0%
Transfers Out	-		575,000		575,000		-		-100.0%
TOTAL	\$ 7,689,984	\$	10,459,791	\$	11,262,205	\$	12,145,452		16.1%

Wastewater FTE Schedule

	Actual		Budget		Estimated		Budget
	2022-23		2023-24		2023-24		2024-25
Senior Wastewater Plant Operator	1.0		1.0		1.0		1.0
Wastewater Plant Operator	-		-		1.0		1.0
Maintenance Worker I	5.0		5.0		5.0		5.0
TOTAL	6.0		6.0		7.0		7.0

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 2022-23	Budget 2023-24	Estimated 2023-24	Budget 2024-25	% Change
Services Solid Waste	\$ 2,362,873	\$ 2,300,000	\$ 3,400,000	\$ 3,600,000	56.5%
Services Other	9,618	-	-	-	0.0%
TOTAL	\$ 2,372,491	\$ 2,300,000	\$ 3,400,000	\$ 3,600,000	56.5%

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 Expenditure Summary

	Actual 2022-23	Budget 2023-24	Estimated 2023-24	Budget 2024-25	% Change
Payroll	\$ 247,559	\$ 286,424	\$ 287,410	\$ 301,661	5.3%
Supplies	12,845	2,550	2,550	2,850	11.8%
Maintenance	-	-	-	-	0.0%
Services	617,226	272,047	802,100	863,400	217.4%
Capital Outlay	-	-	-	-	0.0%
TOTAL	\$ 877,630	\$ 561,021	\$ 1,092,060	\$ 1,167,911	108.2%

Utility Billing FTE Schedule

	Actual 2022-23	Budget 2023-24	Estimated 2023-24	Budget 2024-25
Utility Billing Supervisor	1.0	1.0	1.0	1.0
Senior Utility Billing Clerk	1.0	1.0	1.0	1.0
Utility Billing Clerk	2.0	2.0	2.0	2.0
TOTAL	4.0	4.0	4.0	4.0

Stormwater

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 2022-23	Budget 2023-24	Estimated 2023-24	Budget 2024-25	% Change
Payroll	\$ 21,426	\$ 115,040	\$ 112,298	\$ 125,252	8.9%
Supplies	2,122	9,000	9,000	10,500	16.7%
Maintenance	9,274	-	-	-	0.0%
Services	897	32,500	32,500	32,500	0.0%
Capital Outlay	-	-	-	-	0.0%
TOTAL	\$ 33,719	\$ 156,540	\$ 153,798	\$ 168,252	7.5%

Stormwater FTE Schedule

	Actual 2022-23	Budget 2023-24	Estimated 2023-24	Budget 2024-25
Maintenance Worker	2.0	2.0	2.0	2.0
TOTAL	2.0	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 2022-23	Budget 2023-24	Estimated 2023-24	Budget 2024-25	% Change
Payroll	\$ 395,033	\$ 462,634	\$ 463,620	\$ 471,019	1.8%
Supplies	4,947	16,100	16,100	16,100	0.0%
Maintenance	-	-	-	-	0.0%
Services	1,084,181	2,289,665	2,289,665	1,798,565	-21.4%
Debt Service	191,368	203,006	497,024	638,741	214.6%
Capital Outlay	-	-	-	-	0.0%
Capital Improvement	6,400	3,050,000	3,050,000	525,000	-82.8%
TOTAL	\$ 1,681,929	\$ 6,021,405	\$ 6,316,409	\$ 3,449,425	-42.7%

Community Development Corporation FTE Schedule

	Actual 2022-23	Budget 2023-24	Estimated 2023-24	Budget 2024-25
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 Analyst	-	-	1.0	1.0
Economic Development Coordinator	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 2022-23	Budget 2023-24	Estimated 2023-24	Budget 2024-25	% Change
Payroll	\$ -	\$ -	\$ -	\$ -	0.0%
Supplies	-	-	-	-	0.0%
Maintenance	2,900	50,000	50,000	50,000	0.0%
Services	729,715	484,550	484,550	474,800	-2.0%
Capital Outlay	-	-	-	-	0.0%
TOTAL	\$ 732,615	\$ 534,550	\$ 534,550	\$ 524,800	-1.8%



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 FY2024 budget, the proposed "base year" budget for FY2025, 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 FY2025 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 recurring revenues collected in a fiscal year is equal to its recurring expenditures. This principle ensures adequate resources and funding to cover ongoing city operational expenditures.

CITY OF ANNA
GENERAL FUND FIVE-YEAR FORECAST

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

◆ Property tax revenue is dependent on two variables: appraised value and the tax rate. Property values for tax year 2024 (used for the FY2025 levy) increased 19.2 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 FY2025 is 50.7200 cents per \$100 assessed values, lower than the previous year. The tax rate and appraised values will generate an additional \$1.38 million in revenue for the General Fund in FY2025. The General Fund long-term plan assumes property tax revenues will grow 15 percent yearly from 2026 to 2029. Much of this expected growth can be attributed to new construction each year.

◆ Sales taxes increased 18 percent from FY2023 actual to the FY2024 projected. Sales tax increases can be attributed mostly to building activity and population growth. The FY2025 budget assumes sales tax to increase 2 percent over FY2024. Future years also assume 2 percent from FY2026 to FY2029.

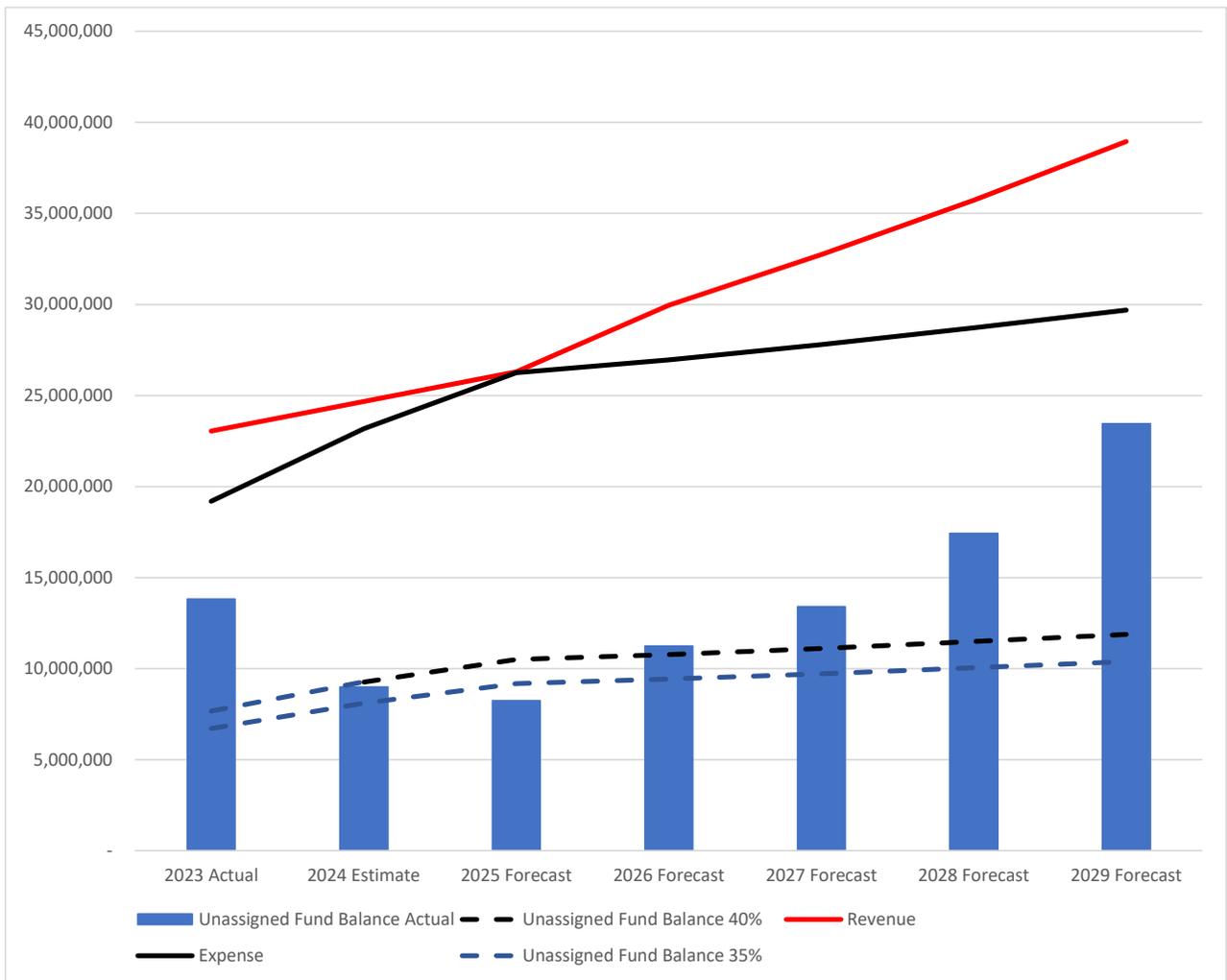
◆ All other revenues during the planning horizon are expected to grow at approximately 2 percent due to population growth.

◆ Almost three-fourths of the General Fund's expenditures are associated with employee compensation. The FY2025 budget for payroll is \$2.5 million more than the FY2024 budget due to the funding of merit pay increases and 12.0 additional full-time equivalents (FTEs). Additional staffing is planned in FY2025 as the new Community Library from the 2021 Bond Program is completed. The long-term plan assumes that City Council will continue to award 3 percent merit increases in years 2026 through 2029.

◆ All non-personnel operating expenditures for 2026 through 2029 are adjusted for a 1 percent inflationary increase. If possible, when Anna experiences revenues that do not support programs, departments will accommodate for this inflationary increase in supplies or contractual services through operational efficiencies or reductions to scope of services delivered to the public.

The FY2025 General Fund budget has a projected ending fund balance of 31 percent; additionally, the long-term plan assumes that fund balances will remain above 40 percent 2026 through 2029. Financial planning uses forecasts to provide insight into future financial capacity to meet service objectives and financial challenges. The long-term planning nature of the model will allow for steps to be taken to maintain fund balance goals.

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



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

	Actual 2022-23	Estimated 2023-24	Budget 2024-25
BEGINNING BALANCE	\$ 9,949,600	\$ 13,832,806	\$ 8,997,175
REVENUES:			
Property Taxes	\$ 9,747,479	\$ 11,581,000	\$ 13,093,602
Sales Tax	4,345,553	5,115,000	5,220,000
Franchise and local taxes	1,063,275	825,000	1,030,000
Charges for Services	1,075,117	1,080,000	1,000,000
Permits, Licenses and Fees	5,485,221	4,763,000	4,757,000
Fines	431,589	350,000	400,000
Intergovernmental Revenue	71,767	60,000	-
Investment income	771,930	800,000	800,000
Other revenues	52,802	94,800	-
OPERATIONAL REVENUE	<u>\$ 23,044,733</u>	<u>\$ 24,668,800</u>	<u>\$ 26,300,602</u>
Transfers from other funds	25,000	-	-
TOTAL REVENUE	<u>\$ 23,069,733</u>	<u>\$ 24,668,800</u>	<u>\$ 26,300,602</u>
EXPENDITURES:			
Payroll	\$ 13,613,608	\$ 16,888,035	\$ 19,515,239
Supplies	1,122,384	1,100,921	1,247,897
Maintenance	717,431	597,300	1,011,050
Services	3,538,677	3,537,175	4,483,090
Capital Outlay	194,427	1,056,000	-
OPERATIONAL EXPENDITURES	<u>\$ 19,186,527</u>	<u>\$ 23,179,431</u>	<u>\$ 26,257,276</u>
Transfers to other funds	-	6,325,000	800,000
TOTAL EXPENDITURES	<u>\$ 19,186,527</u>	<u>\$ 29,504,431</u>	<u>\$ 27,057,276</u>
FUND BALANCE	\$ 13,832,806	\$ 8,997,175	\$ 8,240,501
Ending balance as a % of expenditures	72%	39%	31%

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

	Year 1 Projected 2025-26	Year 2 Projected 2026-27	Year 3 Projected 2027-28	Year 4 Projected 2028-29
\$	8,240,501	\$ 11,239,797	\$ 13,405,257	\$ 17,426,598
\$	16,803,936	\$ 19,439,979	\$ 22,262,488	\$ 25,329,088
	5,324,400	5,430,888	5,539,506	5,650,296
	1,050,600	1,071,612	1,093,044	1,114,905
	812,000	824,240	836,725	849,459
	4,760,100	4,763,262	4,766,487	4,769,777
	408,000	416,160	424,483	432,973
	-	-	-	-
	800,000	800,000	800,000	800,000
	-	-	-	-
\$	29,959,036	\$ 32,746,141	\$ 35,722,733	\$ 38,946,498
	-	-	-	-
\$	29,959,036	\$ 29,959,036	\$ 32,746,141	\$ 35,722,733
\$	20,166,338	\$ 20,825,493	\$ 21,526,152	\$ 22,253,501
	1,283,274	1,321,772	1,361,425	1,402,268
	1,021,161	1,031,372	1,041,686	1,052,103
	4,488,968	4,614,939	4,795,537	4,983,358
	-	-	-	-
\$	26,959,740	\$ 27,793,576	\$ 28,724,799	\$ 29,691,230
	-	-	-	-
\$	26,959,740	\$ 27,793,576	\$ 28,724,799	\$ 29,691,230
\$	11,239,797	\$ 13,405,257	\$ 17,426,598	\$ 23,458,101
	42%	48%	61%	79%

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.

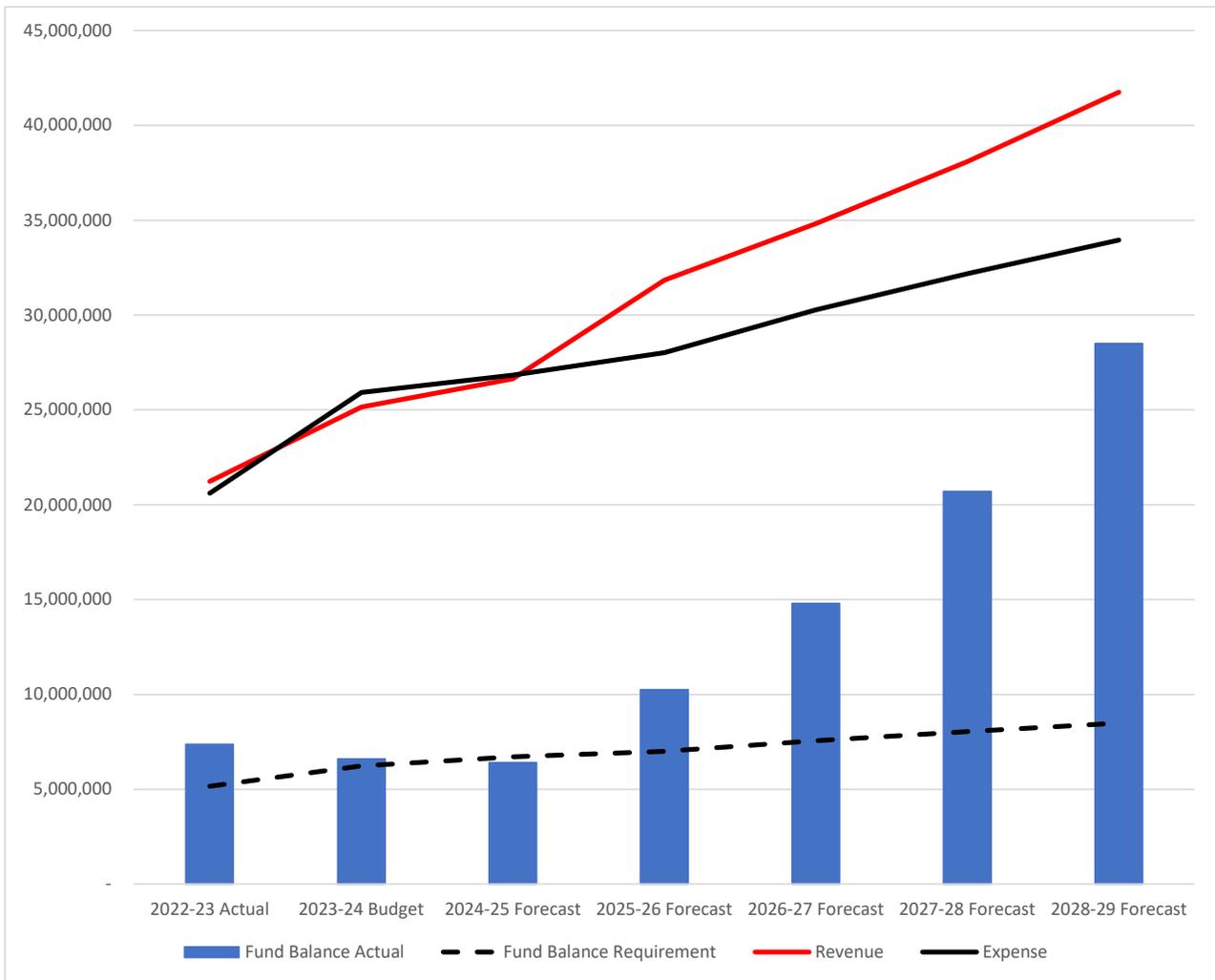
◆ In FY2025, a rate increase of 10 percent for wastewater is budgeted. Rates increases of 10 for wastewater are planned for 2026 through 2029. The utility rate model will fully fund a staffing plan and provide some cash for capital projects while paying debt service for a new regional wastewater treatment 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 FY2025 budget for payroll includes funding of a 3 percent merit increase. The long-term plan assumes that Council will continue to award 3 percent merit increases in years 2026 through 2029.

◆ All non-personnel operating expenditures for 2026 through 2029 are adjusted for a 2.6 percent inflationary increase.

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



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

	Actual 2022-23	Estimated 2023-24	Budget 2024-25
BEGINNING BALANCE	\$ 6,749,997	\$ 7,366,670	\$ 6,593,397
REVENUES:			
Property Taxes	\$ -	\$ -	-
Sales Tax	-	-	-
Franchise Fees and Local Taxes	-	-	-
Charges for Services			
<i>Water Sales</i>	9,335,376	10,846,000	11,125,000
<i>Sewer Charges</i>	6,173,806	7,700,000	8,525,000
<i>Sanitation Charges</i>	2,498,498	3,500,000	3,730,000
<i>Other Charges for Service</i>	697,568	818,500	680,000
Fines	-	-	-
Permits, Licenses and Fees	2,127,033	1,648,000	2,083,000
Intergovernmental Revenue	-	-	-
Investment Income	485,459	606,000	502,000
Other Revenues	(95,247)	33,100	1,000
TOTAL OPERATIONAL REVENUES	\$ 21,222,493	\$ 25,151,600	\$ 26,646,000
EXPENDITURES:			
Payroll	\$ 2,709,618	\$ 2,903,339	\$ 2,958,403
Supplies	230,662	255,008	258,568
Maintenance	1,272,198	1,286,050	1,298,050
Services			
<i>Water Purchases</i>	3,835,419	4,053,000	4,100,000
<i>Sewer Treatment</i>	3,840,164	5,100,000	5,800,000
<i>Solid Waste</i>	2,362,873	3,400,000	3,600,000
<i>Other</i>	1,655,886	1,902,291	1,983,556
Debt Service	4,693,128	6,050,185	6,645,040
Capital Outlay	5,872	-	181,000
Transfers to other funds	-	975,000	-
TOTAL OPERATIONAL EXPENDITURES	\$ 20,605,820	\$ 25,924,873	\$ 26,824,617
ENDING FUND BALANCE	\$ 7,366,670	\$ 6,593,397	\$ 6,414,780
Ending balance as a % of expenditures	36%	26%	24%

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

	Year 1 Projected 2025-26	Year 2 Projected 2026-27	Year 3 Projected 2027-28	Year 4 Projected 2028-29
\$	6,414,780	\$ 10,246,727	\$ 14,799,064	\$ 20,705,046
\$	-	\$ -	\$ -	-
	-	-	-	-
	-	-	-	-
	13,300,000	13,940,000	14,560,000	15,250,000
	11,230,000	13,190,000	15,430,000	17,980,000
	4,028,400	4,350,672	4,698,726	5,074,624
	660,600	671,412	682,440	693,689
	-	-	-	-
	2,122,800	2,163,396	2,204,804	2,247,040
	-	-	-	-
	502,000	502,000	502,000	502,000
	1,000	1,000	1,000	1,000
\$	31,844,800	\$ 34,818,480	\$ 38,078,970	\$ 41,748,353
\$	3,112,299	\$ 3,274,398	\$ 3,445,146	\$ 3,625,014
	265,717	273,388	281,287	289,423
	1,330,891	1,364,562	1,399,086	1,434,482
	4,810,000	5,320,000	5,870,000	6,400,000
	5,820,000	7,000,000	7,900,000	8,500,000
	3,888,000	4,199,040	4,534,963	4,897,760
	1,953,257	2,003,911	2,058,333	2,115,634
	6,832,689	6,830,844	6,684,173	6,686,678
	-	-	-	-
	-	-	-	-
\$	28,012,853	\$ 30,266,143	\$ 32,172,988	\$ 33,948,991
\$	10,246,727	\$ 14,799,064	\$ 20,705,046	\$ 28,504,408
	37%	49%	64%	84%

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 \$171.6 million in outstanding tax supported debt. Of the outstanding tax supported debt, approximately \$75.0 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 \$96.6 million, was issued for general fund purposes.

Series	Par Amount	Outstanding	Purpose	Final Maturity
Comb. Tax & Revenue Cert. of Obligation 2024	\$ 10,920,000	\$ 10,920,000	Additional Facilities	2/15/2049
General Obligation Bonds 2023	\$ 14,930,000	\$ 14,930,000	Additional Facilities	2/15/2048
General Obligation Bonds 2022	\$ 32,465,000	\$ 32,260,000	Additional Facilities	2/15/2042
Comb. Tax & Revenue Cert. of Obligation 2022	\$ 64,845,000	\$ 63,735,000	Water & Sewer	2/15/2047
General Obligation Refunding & Improvement Bonds 2021	\$ 11,330,000	\$ 10,875,000	Additional Facilities	2/15/2046
Comb. Tax & Revenue Cert. of Obligation 2018	\$ 30,910,000	\$ 29,760,000	Municipal Complex	2/15/2048
Comb. Tax & Revenue Cert. of Obligation 2017	\$ 7,630,000	\$ 4,620,000	Refunding	2/15/2033
Comb. Tax & Revenue Cert. of Obligation 2014	\$ 4,180,000	\$ 3,460,000	Water & Sewer	2/15/2034
Comb, Tax & Revenue Cert. of Obligation 2014A	\$ 2,598,000	\$ 652,000	Water & Sewer	2/15/2026
General Obligation 2014B	\$ 1,462,000	\$ 423,000	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

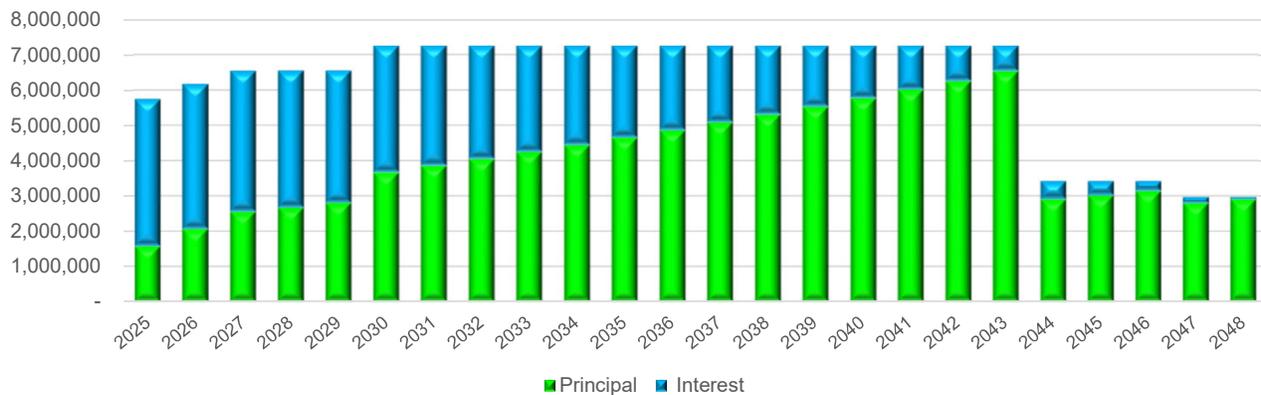
Period Ending	Principal	Interest	Total Debt Service	% Change
9/30/2025	3,549,000	7,381,558	10,930,558	10.99%
9/30/2026	4,111,000	7,228,552	11,339,552	3.74%
9/30/2027	4,845,000	7,031,826	11,876,826	4.74%
9/30/2028	5,060,000	6,819,901	11,879,901	0.03%
9/30/2029	5,480,000	6,580,388	12,060,388	1.52%
9/30/2030	6,485,000	6,292,164	12,777,164	5.94%
9/30/2031	6,805,000	5,970,299	12,775,299	-0.01%
9/30/2032	7,140,000	5,638,512	12,778,512	0.03%
9/30/2033	7,480,000	5,300,446	12,780,446	0.02%
9/30/2034	7,000,000	4,966,857	11,966,857	-6.37%
9/30/2035	7,335,000	4,632,832	11,967,832	0.01%
9/30/2036	7,690,000	4,281,182	11,971,182	0.03%
9/30/2037	8,035,000	3,927,438	11,962,438	-0.07%
9/30/2038	8,495,000	3,581,257	12,076,257	0.95%
9/30/2039	8,845,000	3,227,032	12,072,032	-0.03%
9/30/2040	9,215,000	2,855,962	12,070,962	-0.01%
9/30/2041	9,830,000	2,464,413	12,294,413	1.85%
9/30/2042	10,245,000	2,046,825	12,291,825	-0.02%
9/30/2043	10,695,000	1,592,677	12,287,677	-0.03%
9/30/2044	7,245,000	1,207,432	8,452,432	-31.21%
9/30/2045	7,545,000	908,244	8,453,244	0.01%
9/30/2046	7,860,000	596,449	8,456,449	0.04%
9/30/2047	7,720,000	276,763	7,996,763	-5.44%
9/30/2048	2,905,000	58,100	2,963,100	-62.95%
TOTAL	171,615,000	94,867,108	266,482,108	

**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
9/30/2025	1,574,000	4,172,556	5,746,556	23.18%
9/30/2026	2,064,000	4,103,313	6,167,313	7.32%
9/30/2027	2,545,000	3,999,100	6,544,100	6.11%
9/30/2028	2,665,000	3,882,825	6,547,825	0.06%
9/30/2029	2,800,000	3,753,650	6,553,650	0.09%
9/30/2030	3,665,000	3,591,950	7,256,950	10.73%
9/30/2031	3,850,000	3,403,256	7,253,256	-0.05%
9/30/2032	4,045,000	3,211,088	7,256,088	0.04%
9/30/2033	4,240,000	3,017,138	7,257,138	0.01%
9/30/2034	4,440,000	2,817,338	7,257,338	0.00%
9/30/2035	4,645,000	2,611,694	7,256,694	-0.01%
9/30/2036	4,860,000	2,398,044	7,258,044	0.02%
9/30/2037	5,080,000	2,174,150	7,254,150	-0.05%
9/30/2038	5,305,000	1,950,869	7,255,869	0.02%
9/30/2039	5,530,000	1,726,744	7,256,744	0.01%
9/30/2040	5,760,000	1,493,234	7,253,234	-0.05%
9/30/2041	6,005,000	1,251,835	7,256,835	0.05%
9/30/2042	6,255,000	997,925	7,252,925	-0.05%
9/30/2043	6,535,000	716,964	7,251,964	-0.01%
9/30/2044	2,905,000	512,344	3,417,344	-52.88%
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	96,613,000	52,704,279	149,317,279	



Obligations

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

All debt accounted for in the Utility Fund is supported by the revenues generated from the Utility Fund's operations. While some debt instruments have a tax pledge, utility revenues are generally sufficient to support all Utility Fund debt. In FY2025, debt service accounts for 25 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.

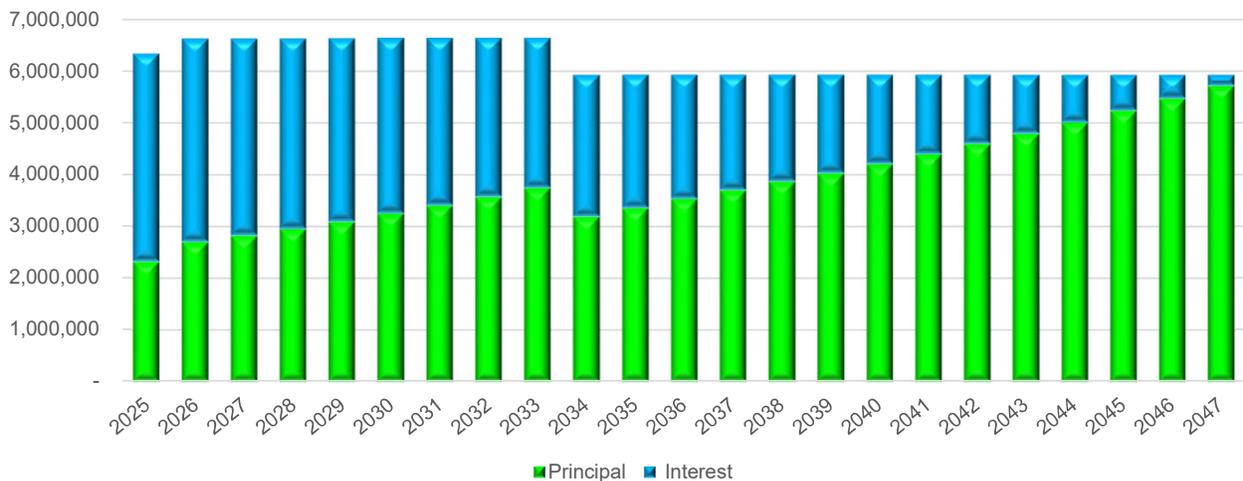
Series	Par Amount	Outstanding	Purpose	Term
Comb. Tax & Revenue Cert. of Obligation 2024	\$ 11,525,000	\$ 11,525,000	Wastewater Interceptor Line	2/15/2049
Comb. Tax & Revenue Cert. of Obligation 2022	\$ 64,845,000	\$ 63,735,000	Wastewater Treatment Facility	2/15/2047
General Obligation Refunding & Improvement Bonds 2021	\$ 2,870,000	\$ 2,820,000	Refunding	2/15/2046
Comb. Tax & Revenue Cert. of Obligation 2017	\$ 7,630,000	\$ 4,335,000	Refunding	2/15/2033
Comb. Tax & Revenue Cert. of Obligation 2014A	\$ 2,598,000	\$ 652,000	Water & Sewer	2/15/2026
Comb. Tax & Revenue Cert. of Obligation 2014	\$ 4,180,000	\$ 3,460,000	Water & Sewer	2/15/2034
GTUA Contract Revenue Bonds (Collin/Grayson Project) Series 2007	\$ 5,000,000	\$ 817,500	Collin/Grayson Project	10/1/2036
GTUA Contract Revenue Bonds (Anna/Melissa Project) Series 2007	\$ 3,430,000	\$ 625,000	Anna/Melissa Project	6/1/2028
GTUA Contract Revenue Bonds (Anna/Melissa Project) Series 2006	\$ 8,675,000	\$ 290,000	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 (Collin/Grayson Project) Series 2005	\$ 2,800,000	\$ 231,250	Collin/Grayson Project	10/1/2028

Debt Management Plan

Currently the Utility Fund holds just approximately \$90.7 million in outstanding debt. The City and its financial advisors continually plan to take advantage of call dates and pursue refundings of the City's outstanding Utility Fund debt when prudent. The current plan makes very conservative assumptions regarding interest rates and is reviewed and analyzed in conjunction with a utility rate study to evaluate the current water and sewer rates. The City's budgeted rates and charges are sufficient to cover both the contract revenue obligations as well as the general obligations debt issued for water and sewer system improvements.

Outstanding Debt Schedule - Utility Fund

Period Ending	Principal	Interest	Interest Reduction & Recovery	Total Debt Service
9/30/2025	2,317,500	4,022,585	103,742	6,443,826
9/30/2026	2,702,000	3,929,476	-	6,631,476
9/30/2027	2,823,750	3,805,878	-	6,629,628
9/30/2028	2,948,750	3,683,387	-	6,632,137
9/30/2029	3,090,000	3,544,642	-	6,634,642
9/30/2030	3,248,750	3,395,438	-	6,644,188
9/30/2031	3,405,000	3,238,543	-	6,643,543
9/30/2032	3,572,500	3,073,922	-	6,646,422
9/30/2033	3,742,500	2,903,305	-	6,645,805
9/30/2034	3,191,250	2,738,928	-	5,930,178
9/30/2035	3,358,750	2,575,497	-	5,934,247
9/30/2036	3,533,750	2,400,552	-	5,934,302
9/30/2037	3,700,000	2,231,682	-	5,931,682
9/30/2038	3,865,000	2,070,610	-	5,935,610
9/30/2039	4,027,500	1,903,344	-	5,930,844
9/30/2040	4,207,500	1,726,444	-	5,933,944
9/30/2041	4,400,000	1,534,797	-	5,934,797
9/30/2042	4,595,000	1,340,144	-	5,935,144
9/30/2043	4,795,000	1,134,407	-	5,929,407
9/30/2044	5,010,000	919,526	-	5,929,526
9/30/2045	5,235,000	694,944	-	5,929,944
9/30/2046	5,470,000	460,212	-	5,930,212
9/30/2047	5,715,000	214,882	-	5,929,882
9/30/2048	830,000	67,725	-	897,725
9/30/2049	875,000	22,969	-	897,969
TOTAL	90,659,500	53,633,838	103,742	144,397,079



Obligations

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

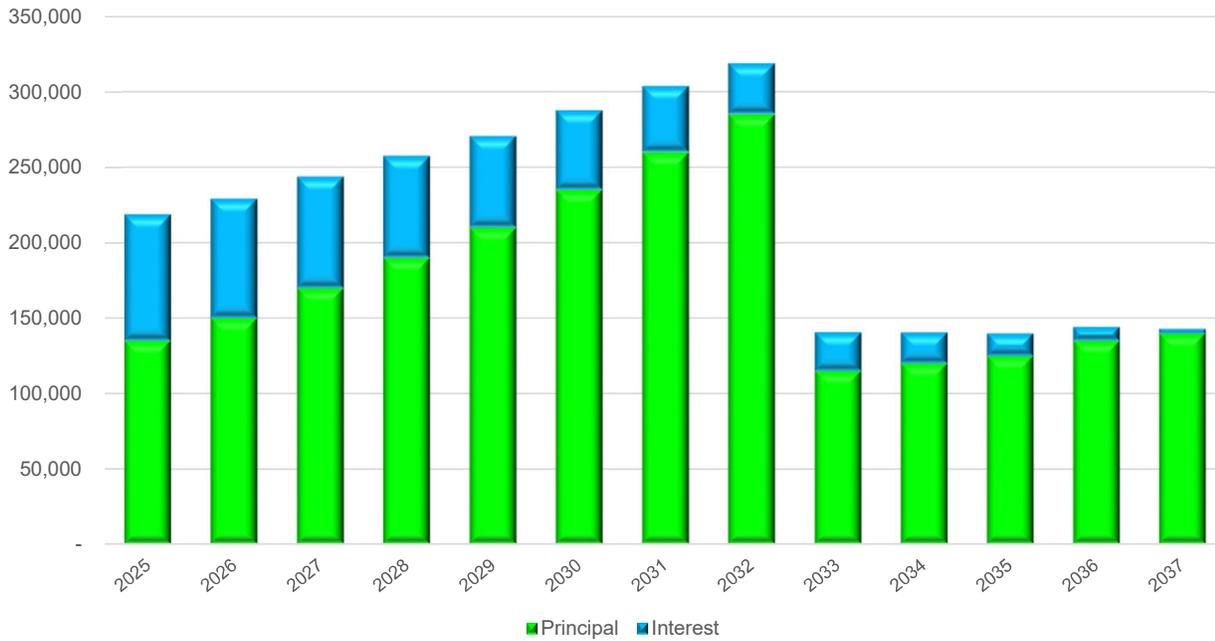
Series 2012B was for public park and open space improvements including recreational facilities, parking facilities and related infrastructure in order to promote and encourage employment and public welfare and to promote and develop new and expanded business enterprises.

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

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

Outstanding Debt Schedule - Community Development Corporation

Period Ending	Principal	Interest	Total Debt Service	% Change
9/30/2025	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	2,270,000	570,314	2,840,314	





**CAPITAL
IMPROVEMENT
PROGRAM**

THE CITY OF
Anna

CITY OF ANNA
CAPITAL IMPROVEMENTS PROGRAM

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

The CIP should include:

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

The CIP does not typically include:

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

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

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

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

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

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

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

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

	Actual 2022-23	Re-estimate 2023-24	Budget 2024-25
BEGINNING BALANCE	\$ 41,409,489	\$ 136,873,563	\$ 121,991,463
REVENUES			
Bond Proceeds	\$ 114,440,000	\$ -	\$ 12,000,000
Interest Revenue	5,619,880	4,727,000	-
PID Assessment	-	1,518,100	-
SLFRF Grant	1,858,000	-	-
Road Improvement Fees	2,413,195	2,504,000	2,100,000
Water Improvement Fees	3,655,075	4,900,000	3,600,000
Wastewater Improvement Fees	2,784,152	3,600,000	2,800,000
Miscellaneous Revenue	649,203	2,590,000	-
Transfers In	-	7,300,000	800,000
TOTAL	<u>\$ 131,419,505</u>	<u>\$ 27,139,100</u>	<u>\$ 21,300,000</u>
FUNDS			
Capital Bond Fund	\$ 10,815,627	\$ 7,440,758	\$ 29,837,947
Infrastructure Investment Fund	3,198,079	4,477,412	53,517
PID Fees	-	4,660,000	150,000
Grant Fund	350,583	991,322	2,360,549
Road Impact Fees	1,926,354	7,233,009	-
Utility Bond Fund	9,853,793	12,035,000	37,000,000
Utility Infrastructure Investment Fund	5,595,700	1,132,635	-
Water Impact Fee Fund	3,477,035	3,626,064	14,007,979
Wastewater Impact Fee Fund	738,258	425,000	3,696,526
TOTAL	<u>\$ 35,955,431</u>	<u>\$ 42,021,200</u>	<u>\$ 87,106,518</u>
ENDING FUND BALANCE	<u>\$ 136,873,563</u>	<u>\$ 121,991,463</u>	<u>\$ 56,184,945</u>

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

Budget 2025-26	Budget 2026-27	Budget 2027-28	Budget 2028-29
\$ 56,184,945	\$ 26,448,738	\$ 29,898,738	\$ 32,498,738
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
3,000,000	3,000,000	3,000,000	-
2,000,000	2,000,000	2,000,000	-
-	-	-	-
-	-	-	-
\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ -
\$ 5,375,000	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
18,111,207	-	-	-
-	-	-	-
-	-	-	-
11,250,000	1,550,000	2,400,000	-
\$ 34,736,207	\$ 1,550,000	\$ 2,400,000	\$ -
\$ 26,448,738	\$ 29,898,738	\$ 32,498,738	\$ 32,498,738

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

	Actual 2022-23	Re-estimate 2023-24	Budget 2024-25
BEGINNING BALANCE	\$ 6,501,184	\$ 46,674,190	\$ 41,003,432
REVENUES			
Bond Proceeds	\$ 49,440,000	\$ -	\$ -
Interest Revenue	1,548,633	1,770,000	-
TOTAL	\$ 50,988,633	\$ 1,770,000	\$ -
PROJECTS			
<i>Facilities</i>			
City Hall Municipal Complex	\$ 178,134	\$ -	\$ -
Fire Station #2	3,814,753	2,833,650	-
Community Library	1,171,270	2,344,583	18,161,697
Community Recreation Center	98,666	-	-
Municipal Complex Plaza	-	-	3,500,000
<i>Parks</i>			
Slayter Creek Skate Park	1,357,779	306,754	-
Slayter Creek Park - Fitness Court	161,689	-	-
Slayter Creek Park - Splash Pad	2,624,693	-	-
Slayter Creek Park - Sports Court	338,836	1,409,957	-
Slayter Creek Park - Practice Field Lighting	489,968	194,543	-
Slayter Creek Park - Parking	614,942	16,071	-
Slayter Creek Park - Restroom	-	210,200	-
Trails - Pecan Grove Trail	3,750	125,000	1,256,250
Bryant Park Improvements	-	-	2,545,000
Anna Crossing Park	-	-	4,000,000
Natural Springs Park - Paw Park Enhance	-	-	225,000
Slayter Creek Park - Concession Building	-	-	150,000
<i>Equipment</i>			
Ladder Truck (Quint / Aerial)	32,331	-	-
<i>Roadway</i>			
Rosamond Parkway	25	-	-
Hackberry Drive	(71,209)	-	-
TOTAL PROJECTS	\$ 10,815,627	\$ 7,440,758	\$ 29,837,947
ENDING FUND BALANCE	\$ 46,674,190	\$ 41,003,432	\$ 11,165,485

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

	Budget 2025-26	Budget 2026-27	Budget 2027-28	Budget 2028-29	Project Total
\$	11,165,485	\$ 5,790,485	\$ 5,790,485	\$ 5,790,485	
\$	-	\$ -	\$ -	\$ -	-
\$	-	\$ -	\$ -	\$ -	-
\$	-	\$ -	\$ -	\$ -	-
\$	-	\$ -	\$ -	\$ -	5,423,189
	-	-	-	-	6,660,048
	-	-	-	-	22,000,000
	-	-	-	-	98,666
	-	-	-	-	3,500,000
	-	-	-	-	-
	-	-	-	-	1,738,658
	-	-	-	-	161,689
	-	-	-	-	2,624,693
	-	-	-	-	1,748,793
	-	-	-	-	684,511
	-	-	-	-	631,013
	-	-	-	-	210,200
	-	-	-	-	1,385,000
	1,000,000	-	-	-	3,545,000
	1,675,000	-	-	-	5,675,001
	1,850,000	-	-	-	2,075,000
	850,000	-	-	-	1,000,000
	-	-	-	-	-
	-	-	-	-	1,652,300
	-	-	-	-	-
	-	-	-	-	63,929
	-	-	-	-	(71,209)
\$	5,375,000	\$ -	\$ -	\$ -	-
\$	5,790,485	\$ 5,790,485	\$ 5,790,485	\$ 5,790,485	

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

	Actual 2022-23	Re-estimate 2023-24	Budget 2024-25
BEGINNING BALANCE	\$ 683,800	\$ (1,838,194)	\$ 9,394
REVENUES			
TxDOT Reimbursement Ferguson Road	\$ 649,203	\$ -	\$ -
Interest Revenue	26,881	-	-
Transfers In	-	6,325,000	800,000
TOTAL	\$ 676,084	\$ 6,325,000	\$ 800,000
PROJECTS			
<i>Facilities</i>			
City Hall Municipal Complex	\$ 627,695	\$ -	\$ -
Fire Station #2 (FFE)	-	175,000	-
Community Library	500	-	-
Municipal Complex Plaza	146,483	100,000	53,517
Central Station Ventilation Grills	-	49,500	-
<i>Roadways</i>			
Downtown Infrastructure Improvements	306,211	3,053,490	-
Street Maintenance Sales Tax Projects	329,960	34,628	-
Hackberry Drive	896,431	634,023	-
Ferguson Parkway	776,087	-	-
Rosamond Parkway	17,210	-	-
Foster Crossing	2,400	-	-
<i>Equipment</i>			
EMS Transport Ambulance #3	95,102	430,771	-
Enterprise Resource Planning Software	-	-	-
TOTAL PROJECTS	\$ 3,198,079	\$ 4,477,412	\$ 53,517
ENDING FUND BALANCE	\$ (1,838,194)	\$ 9,394	\$ 755,877

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

	Budget 2025-26	Budget 2026-27	Budget 2027-28	Budget 2028-29	Project Total
\$	755,877	\$ 755,877	\$ 755,877	\$ 755,877	
\$	-	\$ -	\$ -	\$ -	-
	-	-	-	-	-
	-	-	-	-	-
\$	-	\$ -	\$ -	\$ -	-
\$	-	\$ -	\$ -	\$ -	\$ 1,666,948
	-	-	-	-	175,000
	-	-	-	-	500
	-	-	-	-	300,000
	-	-	-	-	49,500
	-	-	-	-	-
	-	-	-	-	3,373,247
	-	-	-	-	1,065,951
	-	-	-	-	1,570,175
	-	-	-	-	811,505
	-	-	-	-	17,210
	-	-	-	-	619,062
	-	-	-	-	-
	-	-	-	-	525,873
	-	-	-	-	45,195
\$	-	\$ -	\$ -	\$ -	-
\$	755,877	\$ 755,877	\$ 755,877	\$ 755,877	

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

	Actual 2022-23	Re-estimate 2023-24	Budget 2024-25
BEGINNING BALANCE	\$ 1,844,454	\$ 3,351,871	\$ 2,360,549
REVENUES			
Coronavirus State & Local Recovery	\$ 1,858,000	\$ -	\$ -
TOTAL	\$ 1,858,000	\$ -	\$ -
PROJECTS			
Downtown Infrastructure Improvements	\$ 350,583	\$ 991,322	\$ 2,360,549
TOTAL PROJECTS	\$ 350,583	\$ 991,322	\$ 2,360,549
ENDING FUND BALANCE	\$ 3,351,871	\$ 2,360,549	\$ -

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

	Budget 2025-26	Budget 2026-27	Budget 2027-28	Budget 2028-29	Project Total
\$	-	\$ -	\$ -	\$ -	-
\$	-	\$ -	\$ -	\$ -	-
\$	-	\$ -	\$ -	\$ -	-
\$	-	\$ -	\$ -	\$ -	-
\$	-	\$ -	\$ -	\$ -	-
\$	-	\$ -	\$ -	\$ -	3,702,454
\$	-	\$ -	\$ -	\$ -	-
\$	-	\$ -	\$ -	\$ -	-

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

	Actual 2022-23	Re-estimate 2023-24	Budget 2024-25
BEGINNING BALANCE	\$ 3,433,250	\$ 3,989,812	\$ 3,866,721
Road Improvement Fees	\$ 2,314,681	\$ 2,035,000	\$ 2,000,000
Interest Revenue	132,953	110,000	-
TOTAL REVENUE	\$ 2,447,634	\$ 2,145,000	\$ 2,000,000
TOTAL AVAILABLE RESOURCES	\$ 5,880,884	\$ 6,134,812	\$ 5,866,721
PROJECTS			
Ferguson Parkway	\$ -	\$ 561,000	\$ -
Leonard Avenue	332,080	-	-
Hackberry Drive	317,306	660,318	-
Rosamond Parkway	47	-	-
Developer Incentive Payment	1,241,639	1,046,773	-
TOTAL PROJECTS	\$ 1,891,072	\$ 2,268,091	\$ -
ENDING FUND BALANCE	\$ 3,989,812	\$ 3,866,721	\$ 5,866,721

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

Budget 2025-26	Budget 2026-27	Budget 2027-28	Budget 2028-29	Project Total
\$ 5,866,721	\$ 5,866,721	\$ 5,866,721	\$ 5,866,721	
\$ -	\$ -	\$ -	\$ -	
\$ -	\$ -	\$ -	\$ -	
\$ 5,866,721	\$ 5,866,721	\$ 5,866,721	\$ 5,866,721	
\$ -	\$ -	\$ -	\$ -	\$ 561,000
-	-	-	-	332,080
-	-	-	-	977,624
-	-	-	-	47
-	-	-	-	2,288,412
\$ -	\$ -	\$ -	\$ -	
\$ 5,866,721	\$ 5,866,721	\$ 5,866,721	\$ 5,866,721	

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

	Actual 2022-23	Re-estimate 2023-24	Budget 2024-25
BEGINNING BALANCE	\$ 2,006,221	\$ 2,152,972	\$ 327,054
Road Improvement Fees	\$ 98,514	\$ 469,000	\$ 100,000
Collin County Contribution	-	2,590,000	2,025,000
Interest Revenue	83,518	80,000	-
TOTAL REVENUE	\$ 182,033	\$ 3,139,000	\$ 2,125,000
TOTAL AVAILABLE RESOURCES	\$ 2,188,254	\$ 5,291,972	\$ 2,452,054
PROJECTS			
Leonard Avenue	\$ -	\$ 4,010,200	\$ -
Finley Boulevard	35,282	954,718	-
Transfers Out	-	-	-
TOTAL PROJECTS	\$ 35,282	\$ 4,964,918	\$ -
ENDING FUND BALANCE	\$ 2,152,972	\$ 327,054	\$ 2,452,054

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

Budget 2025-26	Budget 2026-27	Budget 2027-28	Budget 2028-29	Project Total
\$ 2,452,054	\$ 2,452,054	\$ 2,452,054	\$ 2,452,054	
\$ -	\$ -	\$ -	\$ -	
\$ -	\$ -	\$ -	\$ -	
\$ -	\$ -	\$ -	\$ -	
\$ 2,452,054	\$ 2,452,054	\$ 2,452,054	\$ 2,452,054	
\$ -	\$ -	\$ -	\$ -	4,010,200
\$ -	\$ -	\$ -	\$ -	990,000
\$ -	\$ -	\$ -	\$ -	
\$ 2,452,054	\$ 2,452,054	\$ 2,452,054	\$ 2,452,054	

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

	Actual 2022-23		Re-estimate 2023-24		Budget 2024-25
BEGINNING BALANCE	\$ 3,920,200	\$	3,920,200	\$	905,300
REVENUES					
PID Fees	\$ -	\$	1,518,100	\$	-
Interest Revenue	-		127,000		-
TOTAL	<u>\$ -</u>	<u>\$</u>	<u>1,645,100</u>	<u>\$</u>	<u>-</u>
PROJECTS					
Fire Station #2	\$ -	\$	4,660,000	\$	-
Facilities Study	-		-		150,000
TOTAL PROJECTS	<u>\$ -</u>	<u>\$</u>	<u>4,660,000</u>	<u>\$</u>	<u>150,000</u>
ENDING FUND BALANCE	<u>\$ 3,920,200</u>	<u>\$</u>	<u>905,300</u>	<u>\$</u>	<u>755,300</u>

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

	Budget 2025-26	Budget 2026-27	Budget 2027-28	Budget 2028-29	Project Total
\$	755,300	\$ 755,300	\$ 755,300	\$ 755,300	
\$	-	\$ -	-		
\$	-	\$ -	-	\$ -	
\$	-	\$ -	-	\$ -	4,660,000
\$	-	\$ -	-	\$ -	150,000
\$	755,300	\$ 755,300	\$ 755,300	\$ 755,300	

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

	Actual 2022-23	Re-estimate 2023-24	Budget 2024-25
BEGINNING BALANCE	\$ -	\$ 58,004,846	\$ 48,019,846
REVENUES			
Bond Proceeds	\$ 65,000,000	\$ -	\$ -
Interest Revenue	2,858,639	2,050,000	-
TOTAL	\$ 67,858,639	\$ 2,050,000	\$ -
PROJECTS			
Hurricane Creek Wastewater Treatment Plant	\$ 9,853,793	\$ 12,035,000	\$ 25,000,000
TOTAL PROJECTS	\$ 9,853,793	\$ 12,035,000	\$ 25,000,000
ENDING FUND BALANCE	\$ 58,004,846	\$ 48,019,846	\$ 23,019,846

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

	Budget 2025-26	Budget 2026-27	Budget 2027-28	Budget 2028-29	Project Total
\$	23,019,846	\$ 4,908,639	\$ 4,908,639	\$ 4,908,639	
\$	-	\$ -	-		
\$	-	\$ -	-		
\$	18,111,207	\$ -			\$ 65,000,000
\$	18,111,207	\$ -	\$ -	\$ -	
\$	4,908,639	\$ 4,908,639	\$ 4,908,639	\$ 4,908,639	

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

	Actual 2022-23	Re-estimate 2023-24	Budget 2024-25
BEGINNING BALANCE	\$ -	\$ -	-
REVENUES			
Bond Proceeds	\$ -	\$ -	12,000,000
Interest Revenue	-	-	-
TOTAL	<u>\$ -</u>	<u>\$ -</u>	<u>12,000,000</u>
PROJECTS			
Hurricane Creek Interceptor Line North	\$ -	\$ -	12,000,000
TOTAL PROJECTS	<u>\$ -</u>	<u>\$ -</u>	<u>12,000,000</u>
ENDING FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>

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

	Actual 2022-23	Re-estimate 2023-24	Budget 2024-25
BEGINNING BALANCE	\$ 1,394,998	\$ (3,782,723)	\$ (3,910,358)
REVENUES			
Interest Revenue	\$ 417,979	\$ 30,000	\$ -
Transfer In	-	975,000	-
TOTAL	\$ 417,979	\$ 1,005,000	\$ -
PROJECTS			
Geren Treatment Plant Rehabilitation	\$ 97,371	\$ 194,427	\$ -
Risk & Resilience Infrastructure Improvements	44,251	155,749	-
SCADA Hardware and Programming	17,541	482,459	-
Sherley Water Tower Lighting	-	300,000	-
US 75 Utility Relocations	(6,866)	-	-
State Hwy 5 Utility Relocation A	366,482	-	-
State Hwy 5 Utility Relocation B	-	-	-
Hurricane Creek Line B Sanitary Sewer	4,796,971	-	-
Hurricane Creek Wastewater Treatment Plant	(2,218,727)	-	-
Hurricane Creek Sewer Interceptor Line North	22,594	-	-
Collin Pump Station - Pumps and Wells	2,401,236	-	-
Collin Pump Station - Ground Storage	-	-	-
FM455 Water Line	1,152	-	-
Quail Creek Run Water Line	37,250	-	-
Twin Creek Run Water Line	-	-	-
Slater Creek Run Water Line	36,445	-	-
Emergency Line Repair	-	-	-
TOTAL PROJECTS	\$ 5,595,700	\$ 1,132,635	\$ -
ENDING FUND BALANCE	\$ (3,782,723)	\$ (3,910,358)	\$ (3,910,358)

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

	Budget 2025-26	Budget 2026-27	Budget 2027-28	Budget 2028-29	Project Total
\$	(3,910,358)	\$ (3,910,358)	\$ (3,910,358)	\$ (3,910,358)	
\$	-	\$ -	\$ -	\$ -	-
\$	-	\$ -	\$ -	\$ -	-
\$	-	\$ -	\$ -	\$ -	-
\$	-	\$ -	\$ -	\$ -	370,000
	-	-	-	-	200,000
	-	-	-	-	500,000
	-	-	-	-	300,000
	-	-	-	-	30,667
	-	-	-	-	496,492
	-	-	-	-	-
	-	-	-	-	4,959,858
	-	-	-	-	(54,821)
	-	-	-	-	22,594
	-	-	-	-	2,940,511
	-	-	-	-	-
	-	-	-	-	1,152
	-	-	-	-	37,250
	-	-	-	-	-
	-	-	-	-	36,445
	-	-	-	-	-
\$	-	\$ -	\$ -	\$ -	-
\$	(3,910,358)	\$ (3,910,358)	\$ (3,910,358)	\$ (3,910,358)	

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

	Actual 2022-23	Re-estimate 2023-24	Budget 2024-25
BEGINNING BALANCE	\$ 11,553,630	\$ 12,126,424	\$ 13,800,360
Water Improvement Fees	\$ 3,655,075	\$ 4,900,000	\$ 3,600,000
Interest Revenue	394,754	400,000	-
TOTAL REVENUE	\$ 4,049,829	\$ 5,300,000	\$ 3,600,000
TOTAL AVAILABLE RESOURCES	\$ 15,603,459	\$ 17,426,424	\$ 17,400,360
PROJECTS			
US 75 Utility Relocations	\$ 1,665,708	\$ -	\$ -
Collin Pump Station - Pumps and Wells	1,233,302	200,000	-
FM455 Water Line	-	800,000	3,000,000
Collin Pump Station - Ground Storage	-	2,000,000	9,000,000
SH 5 Utility Relocation - Project A	100,907	300,000	1,600,000
SH 5 Utility Relocation - Project B	42,021	100,000	407,979
Hackberry Drive Utilities	51,116	120,000	-
CR 286 Water Line Improvement	-	-	-
Developer Incentive Payment	383,981	106,064	-
TOTAL PROJECTS	\$ 3,477,035	\$ 3,626,064	\$ 14,007,979
ENDING FUND BALANCE	\$ 12,126,424	\$ 13,800,360	\$ 3,392,381

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

Budget 2025-26	Budget 2026-27	Budget 2027-28	Budget 2028-29	Project Total
\$ 3,392,381	\$ 6,392,381	\$ 9,392,381	\$ 12,392,381	
\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	
-	-	-	-	
\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	
\$ 6,392,381	\$ 9,392,381	\$ 12,392,381	\$ 15,392,381	
\$ -	\$ -	\$ -	\$ -	1,665,708
-	-	-	-	1,433,302
-	-	-	-	3,800,000
-	-	-	-	11,000,000
-	-	-	-	2,000,907
-	-	-	-	550,000
-	-	-	-	171,116
-	-	-	-	-
-	-	-	-	490,045
\$ -	\$ -	\$ -	\$ -	
\$ 6,392,381	\$ 9,392,381	\$ 12,392,381	\$ 15,392,381	

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

	Actual 2022-23	Re-estimate 2023-24	Budget 2024-25
BEGINNING BALANCE	\$ 10,071,752	\$ 12,274,170	\$ 15,609,170
Wastewater Improvement Fees	\$ 2,784,152	\$ 3,600,000	\$ 2,800,000
Interest Revenue	156,523	160,000	-
TOTAL REVENUE	<u>\$ 2,940,675</u>	<u>\$ 3,760,000</u>	<u>\$ 2,800,000</u>
TOTAL AVAILABLE RESOURCES	<u>\$ 13,012,427</u>	<u>\$ 16,034,170</u>	<u>\$ 18,409,170</u>
PROJECTS			
Hurricane Creek Sewer Line North	\$ 704,413	\$ 200,000	\$ -
Hurricane Creek Sewer Line More North	-	-	1,500,000
SH 5 Utility Relocation - Project A	23,474	225,000	746,526
SH 5 Utility Relocation - Project B	-	-	250,000
Stiff Creek Trunk Sewer	-	-	1,200,000
Clement Creek Trunk Sewer Expansion	-	-	-
John R Geren WWTP Expansion	-	-	-
Throckmorton Creek Trunk Sewer Expansion	-	-	-
Developer Incentive Payment	10,371	-	-
TOTAL PROJECTS	<u>\$ 738,258</u>	<u>\$ 425,000</u>	<u>\$ 3,696,526</u>
ENDING FUND BALANCE	<u>\$ 12,274,170</u>	<u>\$ 15,609,170</u>	<u>\$ 14,712,644</u>

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

Budget 2025-26	Budget 2026-27	Budget 2027-28	Budget 2028-29	Project Total
\$ 14,712,644	\$ 5,462,644	\$ 5,912,644	\$ 5,512,644	
\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	
-	-	-	-	
\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	
\$ 16,712,644	\$ 7,462,644	\$ 7,912,644	\$ 7,512,644	
\$ -	\$ -	\$ -	\$ -	904,413
10,650,000	-	-	-	12,150,000
-	-	-	-	995,000
-	-	-	-	250,000
-	-	-	-	1,200,000
600,000	-	-	-	600,000
-	350,000	-	-	350,000
-	1,200,000	2,400,000	-	1,200,000
-	-	-	-	10,371
\$ 11,250,000	\$ 1,550,000	\$ 2,400,000	\$ -	
\$ 5,462,644	\$ 5,912,644	\$ 5,512,644	\$ 7,512,644	

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

	Actual 2022-23	Re-estimate 2023-24	Budget 2024-25
BEGINNING BALANCE	\$ 5,245,455	\$ 4,044,664	\$ 3,203,977
REVENUES			
Park Development Fees	\$ 1,327,100	\$ 1,930,000	\$ 1,300,000
Interest Revenue	172,073	105,000	100,000
Other Revenues	98,127	88,000	95,000
TOTAL	<u>\$ 1,597,300</u>	<u>\$ 2,123,000</u>	<u>\$ 1,495,000</u>
OPERATIONS			
Recreation	\$ 726,641	\$ 401,436	\$ 608,567
Park Operations	66,130	-	18,000
Capital Equipment	159,843	83,000	243,000
	<u>952,614</u>	<u>484,436</u>	<u>869,567</u>
PROJECTS			
Slayter Creek Skate Park	-	459,554	-
Slayter Creek Park - Fitness Court	-	74,693	-
Slayter Creek Park - Sports Court	13,400	206,377	-
Slayter Creek Park - Plaza, Lighting, Electrical	244,891	325,014	-
Slayter Creek Park - Irrigation	-	500,000	-
Slayter Creek Park - Parking	43,430	-	-
Slayter Creek Park - Restroom	66,140	-	-
Slayter Creek Park - Practice Field Lighting	8,700	-	-
Natural Springs Park - Parking and Other	278,249	110,169	-
Natural Springs Park - Dog Park Irrigation	-	5,000	-
Natural Springs Park - Playground	-	400,000	-
Bryant Park	65,118	-	-
Sherley Heritage Park Train & Improvements	504,795	-	-
Yank Park	181,784	273,334	-
Anna Crossing Park	-	110,000	155,000
Johnson Park Improvements	323,511	15,110	-
Trails - Pecan Grove Trail	71,415	-	-
Land Acquisition and Amenities	44,044	-	-
	<u>1,845,477</u>	<u>2,479,251</u>	<u>155,000</u>
TOTAL	<u>\$ 2,798,092</u>	<u>\$ 2,963,687</u>	<u>\$ 1,024,567</u>
ENDING FUND BALANCE	<u>\$ 4,044,664</u>	<u>\$ 3,203,977</u>	<u>\$ 3,674,410</u>

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

Budget 2025-26	Budget 2026-27	Budget 2027-28	Budget 2028-29	Project Total
\$ 3,674,410	\$ 3,903,672	\$ 4,120,519	\$ 4,324,702	
\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	
-	-	-	-	
-	-	-	-	
\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	
\$ 620,738	\$ 633,153	\$ 645,816	\$ 658,732	
-	-	-	-	
150,000	150,000	150,000	150,000	
770,738	783,153	795,816	808,732	
-	-	-	-	459,554
-	-	-	-	74,693
-	-	-	-	219,777
-	-	-	-	569,905
-	-	-	-	500,000
-	-	-	-	43,430
-	-	-	-	66,140
-	-	-	-	8,700
-	-	-	-	388,418
-	-	-	-	5,000
-	-	-	-	400,000
-	-	-	-	178,975
-	-	-	-	504,995
-	-	-	-	455,118
-	-	-	-	265,000
-	-	-	-	345,863
-	-	-	-	71,415
-	-	-	-	117,878
-	-	-	-	
\$ 770,738	\$ 783,153	\$ 795,816	\$ 808,732	
\$ 3,903,672	\$ 4,120,519	\$ 4,324,702	\$ 4,515,970	

THE CITY OF
Anna



SUPPLEMENTAL INFORMATION

THE CITY OF
Anna

**CITY OF ANNA
GLOSSARY**

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

**CITY OF ANNA
GLOSSARY**

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

**CITY OF ANNA
GLOSSARY**

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

**CITY OF ANNA
GLOSSARY**

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

**CITY OF ANNA
GLOSSARY**

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

2024 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

City of Anna

972-924-3325

Taxing Unit Name

Phone (area code and number)

120 W. 7th St., Anna, TX 75409

www.annatexas.gov

Taxing Unit's Address, City, State, ZIP Code

Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 3,215,670,625
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 3,215,670,625
4.	Prior year total adopted tax rate.	\$ 0.510717 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value. A. Original prior year ARB values: \$ 34,753,588 B. Prior year values resulting from final court decisions: - \$ 32,466,254 C. Prior year value loss. Subtract B from A. ³	\$ 2,287,334
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ 24,048,725 B. Prior year disputed value: - \$ 889,803 C. Prior year undisputed value. Subtract B from A. ⁴	\$ 23,158,922
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 25,446,256

¹ Tex. Tax Code §26.012(14)
² Tex. Tax Code §26.012(14)
³ Tex. Tax Code §26.012(13)
⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 3,241,116,881
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. ⁵	\$ 0
10.	<p>Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value.</p> <p>A. Absolute exemptions. Use prior year market value: \$ 1,076,343</p> <p>B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 9,341,359</p> <p>C. Value loss. Add A and B.⁶</p>	\$ 10,417,702
11.	<p>Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year.</p> <p>A. Prior year market value: \$ 0</p> <p>B. Current year productivity or special appraised value: - \$ 0</p> <p>C. Value loss. Subtract B from A.⁷</p>	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 10,417,702
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 146,872,942
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 3,083,826,237
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 15,749,624
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. ⁹	\$ 60,068
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 15,809,692
18.	<p>Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.¹¹</p> <p>A. Certified values: \$ 3,696,192,610</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ _____</p> <p>C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0</p> <p>D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.¹² - \$ 175,904,391</p> <p>E. Total current year value. Add A and B, then subtract C and D.</p>	\$ 3,520,288,219

⁵ Tex. Tax Code §26.012(15)

⁶ Tex. Tax Code §26.012(15)

⁷ Tex. Tax Code §26.012(15)

⁸ Tex. Tax Code §26.03(c)

⁹ Tex. Tax Code §26.012(13)

¹⁰ Tex. Tax Code §26.012(13)

¹¹ Tex. Tax Code §26.012, 26.04(c-2)

¹² Tex. Tax Code §26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<p>Total value of properties under protest or not included on certified appraisal roll. ¹³</p> <p>A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ <u>151,016,152</u></p> <p>B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ <u>0</u></p> <p>C. Total value under protest or not certified. Add A and B. \$ <u>151,016,152</u></p>	
20.	<p>Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the home- steads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶</p>	\$ <u>0</u>
21.	<p>Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷</p>	\$ <u>3,671,304,371</u>
22.	<p>Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ¹⁸</p>	\$ <u>1,003,409</u>
23.	<p>Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ¹⁹</p>	\$ <u>396,916,332</u>
24.	<p>Total adjustments to the current year taxable value. Add Lines 22 and 23.</p>	\$ <u>397,919,741</u>
25.	<p>Adjusted current year taxable value. Subtract Line 24 from Line 21.</p>	\$ <u>3,273,384,630</u>
26.	<p>Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰</p>	\$ <u>0.482976</u> /\$100
27.	<p>COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²¹</p>	\$ _____ /\$100

SECTION 2: Voter-Approval Tax Rate

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	<p>Prior year M&O tax rate. Enter the prior year M&O tax rate.</p>	\$ <u>0.365930</u> /\$100
29.	<p>Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$ <u>3,241,116,881</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 prior year M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 11,860,219
31.	<p>Adjusted prior year levy for calculating NNR M&O rate.</p> <p>A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding the prior tax year..... + \$ 44,589</p> <p>B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0..... - \$ 559,423</p> <p>C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0</p> <p>D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function..... \$ -514,834</p> <p>E. Add Line 30 to 31D.</p>	\$ 11,345,385
32.	Adjusted current year taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,273,384,630
33.	Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.346594 /\$100
34.	<p>Rate adjustment for state criminal justice mandate. ²³</p> <p>A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0</p> <p>B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies..... - \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.000000 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ _____ /\$100
35.	<p>Rate adjustment for indigent health care expenditures. ²⁴</p> <p>A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. \$ 0</p> <p>B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, 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..... \$ 0.000000 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.000000 /\$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.	<p>Rate adjustment for county indigent defense compensation. ²⁵</p> <p>A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender’s office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose. \$ 0</p> <p>B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender’s office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose. \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ 0.000000 /\$100
37.	<p>Rate adjustment for county hospital expenditures. ²⁶</p> <p>A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. \$ 0</p> <p>B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ 0.000000 /\$100
38.	<p>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.</p> <p>A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year \$ 0</p> <p>B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ 0.000000 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.000000 /\$100
39.	<p>Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ 0.346594 /\$100
40.	<p>Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ 0</p> <p>B. Divide Line 40A by Line 32 and multiply by \$100 \$ 0.000000 /\$100</p> <p>C. Add Line 40B to Line 39.</p>	\$ 0.346594 /\$100
41.	<p>Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ 0.358724 /\$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): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ 0.000000 /\$100
42.	<p>Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(4) are not classified in the taxing unit’s budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.²⁸</p> <p>Enter debt amount \$ 5,746,556</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ 300,000</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0</p> <p>D. Subtract amount paid from other resources - \$ 0</p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ 5,446,556</p>	\$ 5,446,556
43.	Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 0
44.	Adjusted current year debt. Subtract Line 43 from Line 42E.	\$ 5,446,556
45.	<p>Current year anticipated collection rate.</p> <p>A. Enter the current year anticipated collection rate certified by the collector.³⁰ 100.00 %</p> <p>B. Enter the prior year actual collection rate..... 103.47 %</p> <p>C. Enter the 2022 actual collection rate. 107.16 %</p> <p>D. Enter the 2021 actual collection rate. 100.93 %</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>	100.93 %
46.	Current year debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 5,396,369
47.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,671,304,371
48.	Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.146987 /\$100
49.	Current year voter-approval tax rate. Add Lines 41 and 48.	\$ 0.505711 /\$100
D49.	<p>Disaster Line 49 (D49): Current year voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	\$ 0.000000 /\$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 current year county voter-approval tax rate.	\$ 0.000000 /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. 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 of the prior year, 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 of the prior tax year or in May of the current tax year. 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 of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
53.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,671,304,371
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.000000 /\$100
55.	Current year 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> .	\$ 0.482976 /\$100
56.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.482976 /\$100
57.	Current year 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> .	\$ 0.505711 /\$100
58.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.505711 /\$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.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,671,304,371
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.000000 /\$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)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	Current year 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).	\$ 0.505711 /\$100

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

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.³⁹ The Foregone Revenue Amount for each year is equal to that year’s adopted tax rate subtracted from that year’s voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year’s current total value.⁴⁰ 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 that was used 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 in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;⁴¹
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴² 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.⁴³

Individual components can be negative, but the overall rate will 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.⁴⁴

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2023 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100	\$ 0.507024 /\$100 \$ 0.000000 /\$100 \$ 0.507024 /\$100 \$ 0.510717 /\$100 \$ -0.003693 /\$100 \$ 3.136.323.448 \$ 0
64.	Year 2 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2022 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100	\$ 0.533333 /\$100 \$ 0.000000 /\$100 \$ 0.533333 /\$100 \$ 0.539750 /\$100 \$ -0.006417 /\$100 \$ 2.401.090.937 \$ 0
65.	Year 1 Foregone Revenue Amount. Subtract the 2021 unused increment rate and 2021 actual tax rate from the 2021 voter-approval tax rate. Multiply the result by the 2021 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 65) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2021 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100	\$ 0.563326 /\$100 \$ 0.000000 /\$100 \$ 0.563326 /\$100 \$ 0.569500 /\$100 \$ -0.006174 /\$100 \$ 1.760.639.380 \$ 0
66.	Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G	\$ 0 /\$100
67.	2024 Unused Increment Rate. Divide Line 66 by Line 21 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.000000 /\$100
68.	Total 2024 voter-approval tax rate, including the unused increment rate. Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	\$ 0.505711 /\$100

³⁹ Tex. Tax Code §26.013(b)
⁴⁰ Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)
⁴¹ Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)
⁴² Tex. Tax Code §§26.0501(a) and (c)
⁴³ Tex. Local Gov't Code §120.007(d)
⁴⁴ Tex. Local Gov't Code §120.007(d)

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
69.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	0.346594
70.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,671,304,371
71.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100.	\$ 0.013619 /\$100
72.	Current year debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.146987 /\$100
73.	De minimis rate. Add Lines 69, 71 and 72.	\$ 0.507200 /\$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.⁴⁸

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.⁴⁹

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
74.	2023 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.510717 /\$100
75.	Adjusted 2023 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 2023 and the taxing unit calculated its 2023 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2023 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2023 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 2023, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2023 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵⁰ Enter the final adjusted 2023 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.	\$ 0.000000 /\$100
76.	Increase in 2023 tax rate due to disaster. Subtract Line 75 from Line 74.	\$ 0.000000 /\$100
77.	Adjusted 2023 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,083,826,237
78.	Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100.	\$ 0
79.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,273,384,630
80.	Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. ⁵¹	\$ 0.000000 /\$100

⁴⁴ Tex. Tax Code §26.04(c)(2)(B)
⁴⁵ Tex. Tax Code §26.012(8-a)
⁴⁶ Tex. Tax Code §26.063(a)(1)
⁴⁷ Tex. Tax Code §26.042(b)
⁴⁸ Tex. Tax Code §26.042(f)
⁴⁹ Tex. Tax Code §26.42(c)
⁵⁰ Tex. Tax Code §26.42(c)
⁵¹ Tex. Tax Code §26.42(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 80 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 68 (taxing units with the unused increment rate).	\$ <u>0.505711</u> /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. As applicable, enter the current year NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: <u>26</u>	\$ <u>0.482976</u> /\$100
Voter-approval tax rate. As applicable, enter the current year 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 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue). Indicate the line number used: <u>49</u>	\$ <u>0.505711</u> /\$100
De minimis rate. If applicable, enter the current year de minimis rate from Line 73.	\$ <u>0.507200</u> /\$100

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.⁵²

print here → Jayna Dean
 Printed Name of Taxing Unit Representative

sign here → Jayna Dean
 Taxing Unit Representative

7/29/2024
 Date

⁵² Tex. Tax Code §§26.04(c-2) and (d-2)

THE CITY OF
Anna