

## **Nonmajor Governmental Funds**

### **Special Revenue Funds**

#### **Roadway Impact Fee Service Area 1**

Accounts for revenue and expenditures from developer impact fees for future strategic roadway improvements for service area 1.

#### **Roadway Impact Fee Service Area 2**

Accounts for revenue and expenditures from developer impact fees for future strategic roadway improvements for service area 2.

#### **State Police Seizure Fund**

Accounts for state revenues generated from property seized in connection with illegal activity once the property is forfeited after prosecution that can only be used in accordance with applicable state laws.

#### **Federal Police Seizure Fund**

Accounts for federal revenues generated from property seized in connection with illegal activity once the property is forfeited after prosecution that can only be used in accordance with applicable federal laws.

#### **Public Facility Corporation Fund**

Created for the purpose of assisting the City in financing, refinancing, or providing public facilities. The APFC provides for the acquisition, construction, rehabilitation, renovation, repair, and furnishings of public facilities in the City.

#### **Fire Department Capital Improvement Fund**

Accounts for voluntary fees negotiated with developers in support of the Anna Fire Department for fire capital projects.

#### **Tax Increment Reinvestment Zone Number 2 (TIRZ #2) Fund**

Accounts for financing resources to pay for infrastructure costs to facilitate the mixed-use development project.

#### **Other Special Revenue Fund**

Accounts for all other miscellaneous restricted funds not described in other special revenue funds.

**City of Anna, Texas**  
Combining Balance Sheet  
Nonmajor Governmental Funds  
September 30, 2022

	Roadway Impact Fee SVC Area 1	Roadway Impact Fee SVC Area 2	State Police Seizure Fund	Federal Police Seizure Fund	Public Facility Corporation
<b>ASSETS</b>					
Cash and cash equivalents	\$ 3,353,936	\$ 1,995,328	\$ 9,673	\$ 3,039	\$ 880,053
Restricted cash	-	-	-	-	-
Total assets	<u>\$ 3,353,936</u>	<u>\$ 1,995,328</u>	<u>\$ 9,673</u>	<u>\$ 3,039</u>	<u>\$ 880,053</u>
<b>LIABILITIES</b>					
Accounts payable and other liabilities	\$ -	\$ -	\$ -	\$ -	\$ -
Unearned revenue	-	-	-	-	503,003
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>503,003</u>
<b>FUND BALANCES</b>					
Restricted for:					
Public safety	-	-	9,673	3,039	-
Capital projects	<u>3,353,936</u>	<u>1,995,328</u>	<u>-</u>	<u>-</u>	<u>377,050</u>
Total fund balances	<u>3,353,936</u>	<u>1,995,328</u>	<u>9,673</u>	<u>3,039</u>	<u>377,050</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 3,353,936</u>	<u>\$ 1,995,328</u>	<u>\$ 9,673</u>	<u>\$ 3,039</u>	<u>\$ 880,053</u>

Fire Dept. Capital Impr. Fund	TIRZ #2	Other Special Revenue Fund	Total Nonmajor Governmental Funds
\$ 268,538	\$ -	\$ 145,249	\$ 6,655,816
-	54,724	-	54,724
<u>\$ 268,538</u>	<u>\$ 54,724</u>	<u>\$ 145,249</u>	<u>\$ 6,710,540</u>
\$ -	\$ 46	\$ -	\$ 46
-	-	-	503,003
-	46	-	503,049
268,538	-	145,249	426,499
-	54,678	-	5,780,992
<u>268,538</u>	<u>54,678</u>	<u>145,249</u>	<u>6,207,491</u>
<u>\$ 268,538</u>	<u>\$ 54,724</u>	<u>\$ 145,249</u>	<u>\$ 6,710,540</u>

## City of Anna, Texas

### Combining Statement of Revenues, Expenditures, and Changes in Fund Balances Nonmajor Governmental Funds For the Year Ended September 30, 2022

	Roadway Impact Fee SVC Area 1	Roadway Impact Fee SVC Area 2	State Police Seizure Fund	Federal Police Seizure Fund	Public Facility Corporation
<b>REVENUES</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for services	2,457,453	695,840	-	-	383,397
Fines and forfeitures	-	-	-	-	-
Investment income	16,865	10,942	57	18	1,342
Other revenue	-	-	146	-	-
Total revenues	2,474,318	706,782	203	18	384,739
<b>EXPENDITURES</b>					
Current:					
General government	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Community Services	-	-	-	-	3,600
Public safety	-	-	-	-	-
Capital outlay	-	-	-	-	1,619,125
Total expenditures	-	-	-	-	1,622,725
Excess (deficiency) of revenues over (under) expenditures	2,474,318	706,782	203	18	(1,237,986)
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	-	-	-	3,021	-
Transfers out	(81,514)	(10,893)	(3,021)	-	-
Proceeds from land lease	-	-	-	-	1,615,036
Total other financing (uses)	(81,514)	(10,893)	(3,021)	3,021	1,615,036
Net change in fund balances	2,392,804	695,889	(2,818)	3,039	377,050
Fund balances, beginning of year	961,132	1,299,439	12,491	-	-
<b>FUND BALANCES, END OF YEAR</b>	<b>\$ 3,353,936</b>	<b>\$ 1,995,328</b>	<b>\$ 9,673</b>	<b>\$ 3,039</b>	<b>\$ 377,050</b>

Fire Dept. Capital Impr. Fund	TIRZ #2	Other Special Revenue Fund	Total Nonmajor Governmental Funds
\$ -	\$ 46,340	\$ -	\$ 46,340
120,900	-	-	3,657,590
-	-	8,654	8,654
1,395	-	1,150	31,769
120	-	36,005	36,271
122,415	46,340	45,809	3,780,624
-	-	3,172	3,172
-	226	-	226
-	-	-	3,600
28,213	-	-	28,213
11,998	-	62,964	1,694,087
40,211	226	66,136	1,729,298
82,204	46,114	(20,327)	2,051,326
-	-	-	3,021
-	-	-	(95,428)
-	-	-	1,615,036
-	-	-	1,522,629
82,204	46,114	(20,327)	3,573,955
186,334	8,564	165,576	2,633,536
\$ 268,538	\$ 54,678	\$ 145,249	\$ 6,207,491

## City of Anna, Texas

### Balance Sheet

Community Development Corporation

September 30, 2022

	<b>Anna Community Development Corporation</b>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 7,796,303
Receivables, net	415,588
<b>TOTAL ASSETS</b>	<b>\$ 8,211,891</b>
<b>LIABILITIES</b>	
Accounts payable	\$ 17,080
Accrued liabilities	3,944
Accrued salaries	12,547
Total liabilities	33,571
<b>FUND BALANCES</b>	
Restricted for:	
Community Development	8,178,320
Total fund balances	8,178,320
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>	<b>\$ 8,211,891</b>

## City of Anna, Texas

### Reconciliation of Governmental Funds Balance Sheet to the Statement of Net Position Community Development Corporation September 30, 2022

<b>FUND BALANCES - TOTAL GOVERNMENTAL FUNDS</b>	<b>\$</b>	<b>8,178,320</b>
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Amounts reported for governmental activities in the statement of net position  
are different because:

The following deferred outflows of resources and deferred inflows of resources  
are not reported in governmental funds:

Deferred outflows of resources - OPEB	1,413
Deferred outflows of resources - pension	43,878
Deferred inflows of resources - OPEB	(439)
Deferred inflows of resources - pension	(19,625)

Long-term liabilities, including bonds payable, are not due and payable in the  
current period and, therefore, are not reported in the fund financial statements.

Long-term liabilities consist of:

Sales tax revenue bonds	(2,485,000)
Compensated absences	(22,980)
Accrued interest	(11,939)
Total OPEB liability	(4,717)
Net pension liability	(20,602)

<b>NET POSITION OF GOVERNMENTAL ACTIVITIES</b>	<b>\$</b>	<b>5,658,309</b>
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**City of Anna, Texas****Statement of Revenues, Expenditures, and Changes in Fund Balances  
Community Development Corporation  
For the Year Ended September 30, 2022**

	<b>Anna Community Development Corporation</b>
<b>REVENUES</b>	
Sales taxes	\$ 2,308,746
Contributions	156
Investment income	14,953
	<hr/>
Total revenues	2,323,855
<b>EXPENDITURES</b>	
Current:	
Community and economic development	1,296,229
Debt service:	
Principal retirement	160,000
Interest and fiscal charges	96,837
	<hr/>
Total expenditures	1,553,066
	<hr/>
Excess (deficiency) of revenues over (under) expenditures	770,789
	<hr/>
<b>OTHER FINANCING SOURCES (USES)</b>	
Proceeds from sale of capital assets	5,615,652
	<hr/>
Total other financing (uses)	5,615,652
	<hr/>
Net change in fund balances	6,386,441
	<hr/>
Fund balance, beginning of year	1,791,879
	<hr/>
<b>Fund balance, end of year</b>	<b>\$ 8,178,320</b>



## City of Anna, Texas

### Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities Community Development Corporation For the Year Ended September 30, 2022

<b>NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS</b>	<b>\$ 6,386,441</b>
Amounts reported for governmental activities in the statement of activities are different because:	
Net effect of proceeds from the sale of capital assets and gain on disposal	(2,757,904)
Current year long-term debt principal payments on tax notes payable are expenditures in the fund financial statements but are shown as reductions in long-term debt in the government-wide financial statements.	160,000
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	
Decrease in accrued interest	657
Increase in accrued compensated absences	(9,022)
Increase in net pension liability and related deferred inflows and outflows	5,315
Increase in total OPEB liability and related deferred inflows and outflows	(2,282)
<b>CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES</b>	<b>\$ 3,783,205</b>

## City of Anna, Texas

### Balance Sheet

#### Economic Development Corporation

September 30, 2022

	<b>Anna Economic Development Corporation</b>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 982,908
Investments	5,000,000
Receivables, net	16,580
<b>TOTAL ASSETS</b>	<b>\$ 5,999,488</b>
<b>LIABILITIES</b>	
Accounts payable	\$ 7,302
Total liabilities	7,302
<b>FUND BALANCES</b>	
Restricted for: Economic Development	5,992,186
Total fund balances	5,992,186
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>	<b>\$ 5,999,488</b>

**City of Anna, Texas****Reconciliation of Governmental Fund Balance Sheet  
to the Statement of Net Position  
Economic Development Corporation  
September 30, 2022**

<b>FUND BALANCES - TOTAL GOVERNMENTAL FUNDS</b>	\$	5,992,186
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Amounts reported for governmental activities in the statement of net position  
are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		227,769
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Unavailable revenues are recognized as revenue in the statement of net position.		-
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<b>NET POSITION OF GOVERNMENTAL ACTIVITIES</b>	\$	<u><u>6,219,955</u></u>
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**City of Anna, Texas****Statement of Revenues, Expenditures, and Changes in Fund Balance  
Economic Development Corporation  
For the Year Ended September 30, 2022**

	<b>Anna Economic Development Corporation</b>
<b>REVENUES</b>	
Charges for services	\$ 8,166
Investment income	25,620
Total revenues	33,786
<b>EXPENDITURES</b>	
Current:	
Community and economic development	65,479
Total expenditures	65,479
Excess of revenues over expenditures	(31,693)
<b>OTHER FINANCING SOURCES (USES)</b>	
Proceeds from the sale of capital assets	5,615,652
Total other financing sources (uses)	5,615,652
Net change in fund balances	5,583,959
Fund balance, beginning of year	408,227
<b>Fund balance, end of year</b>	<b>\$ 5,992,186</b>

## City of Anna, Texas

### Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance of the Governmental Fund to the Statement of Activities Economic Development Corporation For the Year Ended September 30, 2022

<b>NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS</b>	<b>\$</b>	<b>5,583,959</b>
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Amounts reported for governmental activities in the statement  
of activities are different because:

Current year capital outlays are expenditures in the fund financial statements,  
but these are shown as an increase in capital assets in the government-wide  
financial statements. The effect of removing the current year capital outlays is  
to increase net position.

Net effect of proceeds from the sale of capital assets and gain on disposal	(50,000)
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Depreciation is not recognized as an expense in governmental funds since it does not require the use of current financial resources	<u>(19,850)</u>
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<b>CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES</b>	<b>\$</b>	<b><u>5,514,109</u></b>
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**City of Anna, Texas**  
Statement of Net Position  
Housing Finance Corporation  
September 30, 2022

	<b>Anna Housing Finance Corporation</b>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 634,607
Capital assets:	
Non-depreciable	<u>1,443,404</u>
<b>TOTAL ASSETS</b>	<u><u>\$ 2,078,011</u></u>
<b>LIABILITIES</b>	
Accounts payable	\$ 60
Unearned revenue	<u>93,750</u>
Total liabilities	93,810
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Deferred inflows - land lease	<u>1,433,684</u>
Total deferred inflows of resources	1,433,684
<b>NET POSITION</b>	
Restricted for:	
Economic Development	<u>550,517</u>
Total net position	<u>550,517</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION</b>	<u><u>\$ 2,078,011</u></u>

## City of Anna, Texas

### Statement of Revenues, Expenses, and Changes in Net Position

#### Housing Finance Corporation

For the Year Ended September 30, 2022

	<b>Anna Housing Finance Corporation</b>
<b>REVENUES</b>	
Charges for services	\$ 565,970
Investment income	2,252
Total revenues	568,222
<b>EXPENSES</b>	
Community and economic development	17,705
Total expenses	17,705
Operating income	550,517
Change in net position	550,517
Net position, beginning of year	-
<b>Net position, end of year</b>	<b>\$ 550,517</b>

## City of Anna, Texas

### Schedule of Revenues, Expenditures, and Changes In Fund Balances – Budget and Actual Community Development Corporation For the Year Ended September 30, 2022

	Original Budget	Final Budget	Actual	Final Budget Positive (Negative)
<b>REVENUES</b>				
Sales and use tax	\$ 1,630,000	\$ 1,630,000	\$ 2,308,746	\$ 678,746
Contributions	-	-	156	156
Investment income	5,000	5,000	14,953	9,953
Total revenues	1,635,000	1,635,000	2,323,855	688,855
<b>EXPENDITURES</b>				
Current:				
Community and economic development	1,470,275	1,470,275	1,296,229	174,046
Debt Service:				
Principal retirement	160,000	160,000	160,000	-
Interest and fiscal charges	167,463	167,463	96,837	70,626
Total expenditures	1,797,738	1,797,738	1,553,066	244,672
Excess (deficiency) of revenues over (under) expenditures	(162,738)	(162,738)	770,789	933,527
<b>Other Financing Sources (Uses)</b>				
Proceeds on the sale of capital assets	-	-	5,615,652	5,615,652
Total other financing sources (uses)	-	-	5,615,652	5,615,652
Net change in fund balance	(162,738)	(162,738)	6,386,441	6,549,179
Fund balances, beginning of year	1,791,879	1,791,879	1,791,879	-
<b>FUND BALANCES, END OF YEAR</b>	<u>\$ 1,629,141</u>	<u>\$ 1,629,141</u>	<u>\$ 8,178,320</u>	<u>\$ 6,549,179</u>

Notes to Required Supplementary Information

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP)



## City of Anna, Texas

### Statement of Revenues, Expenditures, and Changes In Fund Balances – Budget and Actual Economic Development Corporation For the Year Ended September 30, 2022

	Original Budget	Final Budget	Actual	Final Budget Positive (Negative)
<b>REVENUES</b>				
Charges for services - rentals	\$ 10,000	\$ 10,000	\$ 8,166	\$ (1,834)
Investment income	2,000	2,000	25,620	23,620
Other income	1,500	1,500	-	(1,500)
Total revenues	13,500	13,500	33,786	20,286
<b>EXPENDITURES</b>				
Current:				
Community and economic development	85,800	114,155	65,479	48,676
Total expenditures	85,800	114,155	65,479	48,676
Excess (deficiency) of revenues over (under) expenditures	(72,300)	(100,655)	(31,693)	68,962
<b>Other Financing Sources (Uses)</b>				
Proceeds on the sale of capital assets	-	-	5,615,652	5,615,652
Total other financing sources (uses)	-	-	5,615,652	5,615,652
Net change in fund balance	(72,300)	(100,655)	5,583,959	5,684,614
Fund balances, beginning of year	408,227	408,227	408,227	-
<b>FUND BALANCES, END OF YEAR</b>	<b>\$ 335,927</b>	<b>\$ 307,572</b>	<b>\$ 5,992,186</b>	<b>\$ 5,684,614</b>

Notes to Required Supplementary Information

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP)

**City of Anna, Texas**

## Statement of Revenues, Expenditures, and Changes

## In Fund Balances – Budget and Actual

## Debt Service Fund

For the Year Ended September 30, 2022

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Final Budget Positive (Negative)</b>
<b>REVENUES</b>				
Property taxes	\$ 2,107,113	\$ 2,107,113	\$ 2,079,794	\$ (27,319)
Investment income	2,500	2,500	4,344	1,844
Total revenues	2,109,613	2,109,613	2,084,138	(25,475)
<b>EXPENDITURES</b>				
Principal retirement	520,000	520,000	506,000	14,000
Interest and fiscal charges	1,552,613	1,552,613	1,565,949	(13,336)
Total expenditures	2,072,613	2,072,613	2,071,949	664
Excess (deficiency) of revenues over (under) expenditures	37,000	37,000	12,189	(24,811)
Net change in fund balances	37,000	37,000	12,189	(24,811)
Fund balances, beginning of year	70,105	70,105	70,105	-
<b>FUND BALANCES, END OF YEAR</b>	<b>\$ 107,105</b>	<b>\$ 107,105</b>	<b>\$ 82,294</b>	<b>\$ (24,811)</b>

## **Statistical Section**

THE CITY OF  
**Anna**

## **Statistical Section (Unaudited)**

This part of the City's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and Required Supplementary Information says about the City's overall financial health.

Tables

### **Financial Trends**

1, 2, 3 & 4

These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.

### **Revenue Capacity**

5, 6, 7 & 8

These schedules contain information to help the reader assess the City's most significant local revenue source, property tax.

### **Debt Capacity**

9, 10, 11 & 12

These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.

### **Demographic and Economic Information**

13 & 14

These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.

### **Operating Information**

15, 16 & 17

These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.

**City of Anna, Texas**  
**Net Position by Component**  
**Last Ten Fiscal Years (Unaudited)**  
**(accrual basis of accounting)**

**Table 1**

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
<b>GOVERNMENTAL ACTIVITIES</b>										
Net investment in capital assets	\$ 81,252,410	\$ 65,539,991	\$ 49,605,921	\$ 33,525,098	\$ 29,892,142	\$ 20,390,968	\$ 13,466,866	\$ 13,200,789	\$ 12,463,939	\$ 11,698,639
Restricted	19,668,553	18,360,546	7,417,666	10,681,098	469,607	1,409,057	1,550,067	1,781,301	1,265,399	983,464
Unrestricted	11,163,470	13,904,713	9,023,802	6,211,056	5,793,809	3,844,285	3,052,331	2,073,139	2,272,911	2,427,826
<b>TOTAL GOVERNMENTAL ACTIVITIES NET POSITION</b>	<b>\$ 112,084,441</b>	<b>\$ 97,805,250</b>	<b>\$ 66,047,389</b>	<b>\$ 50,418,052</b>	<b>\$ 36,155,558</b>	<b>\$ 25,732,310</b>	<b>\$ 18,069,264</b>	<b>\$ 17,143,229</b>	<b>\$ 16,002,249</b>	<b>\$ 15,109,929</b>
<b>BUSINESS-TYPE ACTIVITIES</b>										
Net investment in capital assets	\$ 50,471,921	\$ 41,835,760	\$ 35,210,562	\$ 28,632,597	\$ 25,064,065	\$ 17,356,378	\$ 12,878,858	\$ 9,150,846	\$ 7,161,432	\$ 9,228,796
Restricted	36,531,071	23,680,099	13,578,283	9,638,637	6,761,991	6,407,407	7,349,941	10,079,856	11,632,410	8,358,837
Unrestricted	818,839	5,757,394	4,764,739	3,364,464	2,855,207	2,930,232	762,189	595,730	642,680	1,470,690
<b>TOTAL BUSINESS-TYPE ACTIVITIES NET POSITION</b>	<b>\$ 87,821,831</b>	<b>\$ 71,273,253</b>	<b>\$ 53,553,504</b>	<b>\$ 41,635,698</b>	<b>\$ 34,681,263</b>	<b>\$ 26,694,012</b>	<b>\$ 20,990,988</b>	<b>\$ 19,776,440</b>	<b>\$ 19,436,530</b>	<b>\$ 19,058,331</b>
<b>PRIMARY GOVERNMENT</b>										
Net investment in capital assets	\$ 131,724,339	\$ 107,375,751	\$ 84,816,483	\$ 62,158,495	\$ 54,956,207	\$ 37,755,346	\$ 26,345,724	\$ 22,439,635	\$ 19,625,371	\$ 20,927,435
Restricted	56,199,674	42,040,645	20,995,949	20,319,735	7,231,398	7,896,459	8,900,008	11,811,157	12,897,809	9,342,301
Unrestricted	11,982,309	19,662,107	13,788,541	9,575,520	8,649,016	6,774,517	3,814,520	2,668,877	2,915,599	3,898,524
<b>TOTAL PRIMARY GOVERNMENT NET POSITION</b>	<b>\$ 199,906,322</b>	<b>\$ 169,078,503</b>	<b>\$ 119,600,973</b>	<b>\$ 92,053,750</b>	<b>\$ 70,836,821</b>	<b>\$ 52,426,372</b>	<b>\$ 39,060,252</b>	<b>\$ 36,919,669</b>	<b>\$ 35,438,779</b>	<b>\$ 34,168,260</b>

Source: Annual Comprehensive Financial Report

**City of Anna, Texas**  
**Changes in Net Position**  
**Last Ten Fiscal Years (Unaudited)**  
**(accrual basis of accounting)**

**Table 2**

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
<b>EXPENSES</b>										
Governmental activities:										
General government	\$ 5,226,176	\$ 3,538,746	\$ 2,669,302	\$ 1,954,083	\$ 1,758,159	\$ 1,403,085	\$ 1,393,256	\$ 1,058,719	\$ 963,243	\$ 885,833
Culture and recreation	2,550,873	2,053,933	1,172,862	877,455	799,378	665,430	584,676	573,249	432,133	303,607
Community services	1,211,897	1,198,530	1,280,415	1,289,798	810,369	904,297	690,842	558,541	619,465	560,983
Public safety	9,915,219	6,221,473	5,074,735	3,972,445	3,730,871	3,062,333	2,727,997	2,511,931	2,272,660	2,278,515
Public works	3,303,741	4,169,132	3,176,361	4,113,592	2,013,096	1,502,775	1,261,514	1,053,123	954,932	940,941
Interest on long-term debt	1,483,176	2,212,316	1,258,204	2,420,375	670,789	132,433	174,446	316,079	258,663	270,057
Total governmental activities expenses	23,691,002	19,394,130	14,631,879	14,627,748	9,782,662	7,672,203	6,832,731	6,071,642	5,501,096	5,239,936
Business-type activities:										
Water and sewer	16,353,389	13,462,054	11,152,513	11,664,343	8,893,526	7,443,593	7,371,352	6,487,099	5,453,831	5,307,272
Total business-type activities expenses	16,353,389	13,462,054	11,152,513	11,664,343	8,893,526	7,443,593	7,371,352	6,487,099	5,453,831	5,307,272
<b>TOTAL PRIMARY GOVERNMENT EXPENSES</b>	<b>\$ 40,044,471</b>	<b>\$ 32,856,184</b>	<b>\$ 25,784,392</b>	<b>\$ 26,292,091</b>	<b>\$ 18,676,188</b>	<b>\$ 15,115,876</b>	<b>\$ 14,204,083</b>	<b>\$ 12,558,741</b>	<b>\$ 10,954,927</b>	<b>\$ 10,547,208</b>
<b>PROGRAM REVENUES</b>										
Governmental activities:										
Charges for services:										
General government	\$ 6,708,208	\$ 4,281,147	\$ 304,993	\$ 236,673	\$ 90,890	\$ 136,465	\$ 48,181	\$ 30,000	\$ 30,000	\$ 20,839
Culture and recreation	2,835,400	1,689,000	1,404,600	900,130	315,933	553,511	117,990	63,265	71,905	63,421
Community services	674,627	182,059	2,644,933	1,314,170	873,397	1,173,516	236,694	748,212	772,501	839,349
Public safety	14,473	5,353	21,648	16,995	94,244	49,950	768,988	218,973	183,533	194,379
Public works	3,274,193	1,641,273	895,585	666,873	641,119	382,390	129,914	-	-	-
Operating grants and contributions	75,963	527,376	616,207	182,943	4,225	351,402	333,948	15,053	11,525	10,531
Capital grants and contributions	8,977,439	30,267,739	13,181,867	15,179,885	9,330,204	6,489,958	-	1,417,514	783,182	2,665,841
Total governmental activities program revenues	22,560,303	38,594,747	19,069,833	18,497,697	11,350,012	9,137,272	1,635,715	2,493,017	1,052,646	3,794,360
Business-type activities:										
Charges for services:										
Water and sewer	28,539,413	23,356,512	15,852,302	14,947,376	11,416,192	9,805,662	7,523,193	6,194,327	5,980,176	5,573,401
Capital grants and contributions	4,125,890	7,732,066	6,716,462	3,346,660	5,348,481	3,298,737	776,416	755,508	486,155	484,704
Total business-type activities program revenues	32,665,303	31,088,578	22,568,764	18,294,036	16,764,673	13,104,399	8,299,609	6,949,835	6,466,331	6,058,105
<b>TOTAL PRIMARY GOVERNMENT PROGRAM REVENUES</b>	<b>\$ 55,225,606</b>	<b>\$ 69,683,325</b>	<b>\$ 41,638,597</b>	<b>\$ 36,791,733</b>	<b>\$ 28,122,685</b>	<b>\$ 22,241,671</b>	<b>\$ 9,935,324</b>	<b>\$ 9,442,852</b>	<b>\$ 8,310,977</b>	<b>\$ 9,852,465</b>

Source: Annual Comprehensive Financial Report

# City of Anna, Texas

## Changes in Net Position – Continued Last Ten Fiscal Years (Unaudited) (accrual basis of accounting)

**Table 2**

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
<b>NET (EXPENSE) REVENUE</b>										
Governmental activities	\$ (1,130,699)	\$ 19,200,617	\$ 4,437,954	\$ 3,869,949	\$ 1,575,350	\$ 1,464,989	\$ (5,197,016)	\$ (3,578,625)	\$ (3,648,450)	\$ (1,445,576)
Business-type activities	16,311,914	17,626,524	11,416,251	6,629,693	7,871,147	5,660,806	928,257	462,736	1,012,500	750,833
<b>TOTAL PRIMARY GOVERNMENT NET EXPENSE</b>	<b>\$ 15,181,215</b>	<b>\$ 36,827,141</b>	<b>\$ 15,854,205</b>	<b>\$ 10,499,642</b>	<b>\$ 9,446,497</b>	<b>\$ 7,125,795</b>	<b>\$ (4,268,759)</b>	<b>\$ (3,115,889)</b>	<b>\$ (2,635,950)</b>	<b>\$ (694,743)</b>
<b>GENERAL REVENUES AND OTHER CHANGES IN NET POSITION</b>										
Governmental activities:										
Taxes:										
Property taxes	\$ 10,239,322	\$ 8,714,860	\$ 7,929,530	\$ 6,720,848	\$ 5,579,490	\$ 4,619,461	\$ 3,973,098	\$ 3,322,054	\$ 2,807,140	\$ 2,403,857
Sales taxes	3,847,911	2,929,876	2,271,318	1,835,421	1,502,079	1,203,749	1,342,309	1,473,097	1,350,896	1,149,297
Franchise taxes	880,723	796,006	657,331	612,332	573,517	505,571	447,498	450,799	416,175	353,482
Investment earnings	244,855	123,643	568,920	1,044,444	327,200	26,199	31,816	23,685	22,295	39,256
Gain on sale of capital assets	-	-	20,111	135,910	276,970	-	-	39,160	11,960	-
Miscellaneous	189,079	62,859	70,560	84,132	314,750	241,719	166,773	316,680	140,596	39,399
Intergovernmental	-	-	-	-	142,273	-	-	-	-	-
Transfers	-	-	(326,307)	(48,542)	159,500	-	108,556	(649)	279,707	(1,489,156)
Total governmental activities	15,409,890	12,557,244	11,191,383	10,392,545	8,875,779	6,596,699	6,269,980	5,624,834	5,028,769	2,576,135
Business-type activities:										
Investment earnings	236,664	93,145	175,248	276,200	136,261	63,607	69,608	77,064	73,451	34,636
Miscellaneous	-	-	-	-	148,148	69,610	29,193	-	-	156,127
Transfers	-	-	326,387	48,542	(159,500)	-	(108,556)	649	(279,707)	1,489,156
Total business-type activities	236,664	93,145	501,635	324,742	124,909	133,217	(9,755)	77,713	(206,256)	1,679,919
<b>TOTAL PRIMARY GOVERNMENT</b>	<b>\$ 15,646,554</b>	<b>\$ 12,650,389</b>	<b>\$ 11,693,018</b>	<b>\$ 10,717,287</b>	<b>\$ 9,000,688</b>	<b>\$ 6,729,916</b>	<b>\$ 6,260,225</b>	<b>\$ 5,702,547</b>	<b>\$ 4,822,513</b>	<b>\$ 4,256,054</b>
<b>CHANGE IN NET POSITION</b>										
Governmental activities	\$ 14,279,191	\$ 31,757,861	\$ 15,629,337	\$ 14,262,494	\$ 10,451,129	\$ 8,061,680	\$ 1,072,964	\$ 2,046,909	\$ 1,300,319	\$ 1,130,559
Business-type activities	16,548,578	17,719,669	11,917,886	6,954,435	7,996,056	5,794,023	918,502	540,449	806,244	2,430,732
<b>TOTAL PRIMARY GOVERNMENT</b>	<b>\$ 30,827,769</b>	<b>\$ 49,477,530</b>	<b>\$ 27,547,223</b>	<b>\$ 21,216,929</b>	<b>\$ 18,447,185</b>	<b>\$ 13,855,711</b>	<b>\$ 1,991,466</b>	<b>\$ 2,586,658</b>	<b>\$ 2,106,563</b>	<b>\$ 3,561,311</b>

Source: Annual Comprehensive Financial Report



# City of Anna, Texas

## Fund Balances of Governmental Funds Last Ten Fiscal Years (Unaudited) (modified accrual basis of accounting)

**Table 3**

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
<b>GENERAL FUND</b>										
Nonspendable	\$ -	\$ 12,961	\$ 10,630	\$ 7,242	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	13,434	13,354	13,279	13,133	12,891	12,768	19,580	523,192	394,002	232,160
Committed	-	-	-	215,932	215,932	740,768	105,708	157,476	161,510	550,127
Assigned	-	-	-	-	-	-	-	-	144,173	-
Unassigned	9,949,599	6,545,930	6,421,607	5,705,117	4,484,943	3,741,504	3,114,627	2,617,940	2,351,029	1,830,457
<b>TOTAL GENERAL FUND</b>	<b>\$ 9,963,033</b>	<b>\$ 6,572,245</b>	<b>\$ 6,445,516</b>	<b>\$ 5,941,424</b>	<b>\$ 4,713,766</b>	<b>\$ 4,495,040</b>	<b>\$ 3,319,995</b>	<b>\$ 3,298,608</b>	<b>\$ 3,050,716</b>	<b>\$ 2,620,744</b>
<b>ALL OTHER GOVERNMENTAL FUNDS</b>										
Nonspendable	\$ -	\$ 559,947	\$ 3,000	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ 35,642	\$ 88,353
Restricted	26,215,542	31,756,237	32,669,975	40,214,505	35,295,317	1,476,290	2,204,212	1,100,633	871,397	662,951
Assigned	2,538,722	5,537,514	-	-	-	-	-	-	-	-
Unassigned	-	-	(3,000)	(112,510)	-	(7,694)	(574,937)	(203,139)	(371,273)	(87,717)
<b>TOTAL ALL OTHER GOVERNMENTAL FUNDS</b>	<b>\$ 28,754,264</b>	<b>\$ 37,853,698</b>	<b>\$ 32,669,975</b>	<b>\$ 40,102,995</b>	<b>\$ 35,295,317</b>	<b>\$ 1,468,596</b>	<b>\$ 1,709,275</b>	<b>\$ 897,494</b>	<b>\$ 535,766</b>	<b>\$ 663,587</b>

Source: Annual Comprehensive Financial

# City of Anna, Texas

## Changes in Fund Balances of Governmental Funds Last Ten Fiscal Years (Unaudited) (modified accrual basis of accounting)

Table 4

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
<b>REVENUES</b>										
Taxes	\$ 14,067,757	\$ 12,363,699	\$ 10,890,111	\$ 9,166,995	\$ 7,592,700	\$ 6,338,940	\$ 5,965,724	\$ 5,241,413	\$ 4,571,535	\$ 3,999,758
Licenses, permits, and fees	5,752,179	4,159,517	2,683,906	1,331,173	824,186	1,113,294	711,462	748,212	772,501	839,349
Charges for services	7,504,874	3,514,109	2,488,443	1,716,265	1,113,856	1,106,620	-	158,491	166,242	139,646
Fines and forfeitures	249,928	129,265	97,374	87,431	77,541	73,918	84,360	115,027	100,055	133,018
Intergovernmental	72,913	526,766	123,195	93,190	142,273	105,392	287,614	114,200	106,600	1,463,430
Investment earnings	244,855	123,643	368,920	1,044,444	327,200	26,199	31,816	23,685	22,295	39,256
Other revenues	189,077	10,458,492	1,436,755	166,460	314,750	117,932	1,164,183	126,393	122,579	74,738
Contributions	3,050	4,330,711	475	9,023,637	4,225	351,482	-	135,949	29,085	674,398
<b>Total revenues</b>	<b>28,884,635</b>	<b>35,606,202</b>	<b>18,297,179</b>	<b>23,429,595</b>	<b>10,396,739</b>	<b>9,315,777</b>	<b>8,245,159</b>	<b>6,663,370</b>	<b>5,890,892</b>	<b>7,363,593</b>
<b>EXPENDITURES</b>										
Current:										
General government	5,033,727	3,388,774	2,759,964	1,918,254	1,553,102	1,339,668	1,507,324	1,181,679	1,048,004	967,299
Culture and recreation	1,984,511	1,677,459	815,030	518,696	473,477	332,949	268,538	246,808	196,502	120,030
Community services	1,145,841	1,198,963	1,113,095	1,206,794	809,602	689,308	896,419	1,001,631	737,119	737,119
Public safety	7,105,755	5,875,398	4,827,758	3,721,752	3,649,049	2,842,470	2,509,795	2,182,617	1,951,681	1,964,502
Public works	643,027	1,239,676	857,730	2,166,360	541,968	463,780	539,049	200,188	170,830	201,294
Debt service:										
Principal retirement	1,196,705	546,366	537,791	426,851	342,000	328,000	779,842	466,776	415,662	430,877
Interest and fiscal charges	1,579,307	1,327,404	1,344,730	2,389,974	712,73	97,376	182,942	200,331	259,080	271,485
Bond issuance costs	-	739,177	-	-	443,009	-	-	38,350	-	-
Capital outlay	19,059,410	22,938,256	12,994,304	5,414,720	1,771,045	565,974	1,094,445	755,535	837,018	2,917,945
<b>Total expenditures</b>	<b>37,750,283</b>	<b>38,931,473</b>	<b>25,250,482</b>	<b>18,043,401</b>	<b>9,654,605</b>	<b>6,872,069</b>	<b>7,571,243</b>	<b>6,168,703</b>	<b>5,880,408</b>	<b>7,610,551</b>
Excess of revenues over (under) expenditures	(8,865,648)	(3,325,271)	(6,953,303)	5,386,194	742,134	2,443,708	673,916	494,667	10,484	(246,958)
<b>OTHER FINANCING SOURCES (USES)</b>										
Transfers in	295,428	3,316,912	1,979,606	121,637	1,455,713	505,209	298,419	335,134	316,507	1,755,532
Transfers (out)	(295,428)	(3,316,912)	(1,979,606)	(170,179)	(1,296,213)	(585,209)	(189,863)	(335,783)	(368,000)	(3,244,688)
Sale of capital assets	1,615,036	61,619	21,178	212,608	700,082	34,974	17,054	65,000	11,960	-
Bond issuance	-	8,460,000	-	-	31,795,000	(23,350)	-	1,462,000	-	-
Premium on debt issuance	-	834,153	-	-	1,601,891	850,000	-	-	-	-
Lease inception	1,541,966	-	-	485,068	-	-	-	-	-	-
Payments to escrow agent	-	(720,049)	-	-	(953,160)	(820,899)	-	(1,411,398)	-	-
<b>Total other financing sources (uses)</b>	<b>3,157,002</b>	<b>8,635,723</b>	<b>24,383</b>	<b>649,134</b>	<b>33,303,313</b>	<b>40,725</b>	<b>125,610</b>	<b>114,953</b>	<b>291,667</b>	<b>(1,489,156)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ (5,708,646)</b>	<b>\$ 5,310,452</b>	<b>\$ (6,929,920)</b>	<b>\$ 6,035,328</b>	<b>\$ 34,045,447</b>	<b>\$ 2,484,433</b>	<b>\$ 799,526</b>	<b>\$ 609,620</b>	<b>\$ 302,151</b>	<b>\$ (1,736,114)</b>
<b>DEBT SERVICE AS A PERCENTAGE OF NONCAPITAL EXPENDITURES</b>	<b>14.9%</b>	<b>11.7%</b>	<b>15.4%</b>	<b>23.9%</b>	<b>5.2%</b>	<b>6.7%</b>	<b>14.9%</b>	<b>12.3%</b>	<b>13.4%</b>	<b>15.0%</b>

Source: Annual Comprehensive Financial Report

**City of Anna, Texas**

Assessed Value and Estimated Actual Value of Taxable Property  
Last Ten Fiscal Years (Unaudited)

**Table 5**

<b>Fiscal Year</b>	<b>Estimated Market Value</b>		<b>Less: Tax Exempt Property</b>	<b>Total Taxable Assessed Value</b>	<b>Total Direct Tax Rate</b>
	<b>Real Property</b>	<b>Personal Property</b>			
2013	457,390,078	16,753,543	97,610,313	376,533,308	0.65033
2014	514,337,648	21,674,172	105,177,246	430,834,574	0.65033
2015	649,209,461	22,743,852	161,376,609	510,576,704	0.64900
2016	817,578,552	27,290,010	236,173,968	608,694,594	0.63900
2017	941,525,839	32,134,958	247,017,901	726,642,896	0.62900
2018	1,173,598,307	40,865,863	303,651,595	910,812,575	0.60129
2019	1,440,753,873	51,949,576	352,310,696	1,140,392,753	0.59129
2020	1,630,573,659	61,071,756	381,187,399	1,310,458,016	0.59129
2021	1,799,674,320	62,835,654	383,180,540	1,479,329,434	0.58300
2022	2,101,621,383	70,991,511	397,019,088	1,775,593,806	0.56950

Source: Collin County Appraisal District

# City of Anna, Texas

Direct and Overlapping Property Tax Rates  
Last Ten Fiscal Years (Unaudited)

**Table 6**

Fiscal Year	City Direct Rates			Overlapping Rates			
	Operating	Debt Service	Total Direct Rate	Anna Independent School District	Collin County	Collin County Community College District	Total Rate
2013	0.55937	0.09097	0.650332	1.540000	0.240000	0.086299	1.86630
2014	0.55937	0.09097	0.650332	1.540000	0.237500	0.083643	1.86114
2015	0.54583	0.10317	0.649000	1.540000	0.235000	0.081960	1.85696
2016	0.53234	0.10666	0.639000	1.670000	0.225000	0.081960	1.97696
2017	0.50658	0.12242	0.629000	1.670000	0.208395	0.081222	1.95962
2018	0.47887	0.12242	0.601288	1.670000	0.192246	0.079810	1.94206
2019	0.42812	0.16317	0.591288	1.670000	0.180785	0.081222	1.93201
2020	0.45154	0.13975	0.591288	1.568350	0.174951	0.081222	1.82452
2021	0.46705	0.11595	0.583000	1.474600	0.172531	0.081222	1.72835
2022	0.45263	0.11687	0.569500	1.460300	0.168087	0.081222	1.70961

Source: Collin County Central Appraisal District

Note: The entire City was located in Collin County and within the Anna Independent School District.

# City of Anna, Texas

## Principal Property Tax Payers

Current and Nine Years Ago (Unaudited)

Table 7

Taxpayer	2022		Taxpayer	2013	
	Taxable Assessed Valuation	Percentage of Total City Assessed Valuation		Taxable Assessed Value	Percentage of Total City Assessed Valuation
Wal-Mart Real Estate Business Trust	\$ 17,000,156	0.96%	Brookshire Grocery Company	\$ 3,839,224	1.02%
Bloomfield Homes LP	14,532,761	0.82%	PTCAA Texas LP	3,675,844	0.98%
DR Horton - Texas LTD	13,568,423	0.76%	Anna Eagle Retail LP	3,420,000	0.91%
Q Seminole Anna Towne Center LP	10,736,136	0.60%	UDF Northpointe II LP	2,757,258	0.73%
Oncor Electric Delivery Co. LLC	9,537,465	0.54%	Brookshire Grocery Company	2,689,404	0.71%
LGI Homes - Texas LLC	8,990,694	0.51%	Hwy 75/Anna Property LP	2,400,945	0.64%
North Texas Surgery Real Estate LLC	8,400,000	0.47%	Windmill Self Storage LP	2,339,414	0.62%
Anna Commercial Partners LLC	7,951,127	0.45%	Nicholas Ross Properties LLC	2,192,813	0.58%
Wal-Mart Stores Texas LLC	7,832,630	0.44%	Pilot Flying J Travel Center	2,144,445	0.57%
MM Anna 325 LLC	7,761,680	0.44%	Love's Country Stores Inc.	2,268,848	0.60%
<b>Total</b>	<b>106,311,072</b>	<b>5.99%</b>		<b>27,728,195</b>	<b>7.36%</b>

Source: Collin County Tax Collector

Notes: <sup>a</sup>Taxpayers are assessed on January 1, 2021 (2021 tax year) for the 2022 fiscal year.

<sup>b</sup>Taxpayers are assessed on January 1, 2012 (2012 tax year) for the 2013 fiscal year.

# City of Anna, Texas

Property Tax Levies and Collections  
Last Ten Fiscal Years (Unaudited)

**Table 8**

Fiscal Year	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Tax Levy		Amount	Percentage of Tax Levy
2013	2,483,972	2,420,674	97.5%	58,076	2,478,750	99.8%
2014	2,851,672	2,771,670	97.2%	67,311	2,838,981	99.6%
2015	3,373,239	3,290,905	97.6%	67,134	3,358,039	99.5%
2016	3,966,064	3,881,905	97.9%	68,059	3,949,964	99.6%
2017	4,606,565	4,541,224	98.6%	45,590	4,586,814	99.6%
2018	5,495,607	5,348,790	97.3%	14,529	5,363,319	97.6%
2019	6,475,495	6,354,521	98.1%	106,414	6,460,935	99.8%
2020	7,543,539	7,452,202	98.8%	48,673	7,500,875	99.4%
2021	8,610,384	8,580,733	99.7%	92,676	8,673,409	100.7%
2022	10,026,841	10,051,645	100.2%	-	10,051,645	100.2%

Source: Collin County Tax Assessor

# City of Anna, Texas

Ratios of Outstanding Debt by Type  
Last Ten Fiscal Years (Unaudited)

Table 9

	Governmental Activities					
	Combination					
Fiscal Year	General Obligation Bonds	Certificates of Obligation	Tax & Revenue Bonds & Certificates	Financed Purchases	Right-to-use lease liability	Unamoritized premiums (discounts)
2013	250,000	3,985,000	-	2,513,847	-	-
2014	230,000	3,755,000	-	2,354,618	-	-
2015	1,615,000	2,525,000	-	2,204,882	-	-
2016	1,563,000	2,270,000	-	1,732,000	-	-
2017	2,145,000	1,045,000	-	-	-	-
2018	2,018,000	30,910,000	800,000	-	-	1,517,551
2019	1,922,000	30,820,000	615,000	429,217	-	1,433,211
2020	1,815,000	30,620,000	425,000	388,426	-	1,348,872
2021	9,494,000	30,425,000	375,000	346,060	-	2,098,685
2022	9,243,000	30,210,000	335,000	302,059	895,262	1,980,979

	Business-type Activities									
Fiscal Year	Waterworks & Sewer System Revenue Bonds	Combination Tax & Revenue Bonds & Certificates	Contract Revenue Bonds	General Obligation Bonds	Financed Purchases	Right-to-use lease liability	Unamoritized premiums (discounts)	Total Primary Government	Percentage of Personal Income	Per Capita
2013	5,000	8,275,000	14,698,750	15,000	9,747	-	-	29,754,357	13.30%	3,179
2014	-	12,430,000	14,201,250	10,000	-	-	-	32,982,882	12.58%	3,187
2015	-	12,561,000	13,675,000	5,000	-	-	-	32,587,897	11.90%	2,968
2016	-	12,359,000	13,140,000	-	-	-	-	31,066,016	10.99%	2,744
2017	-	14,312,750	10,335,000	-	1,340,010	-	68,619	29,248,396	8.63%	2,360
2018	-	16,552,000	5,892,500	-	1,217,631	-	643,354	59,553,054	16.54%	4,350
2019	-	15,817,000	5,615,417	-	1,094,571	-	571,023	58,319,458	14.97%	3,885
2020	-	15,067,000	5,325,833	-	967,248	-	498,692	56,458,091	11.27%	3,360
2021	-	13,530,000	5,027,083	-	1,228,121	-	1,159,439	63,685,409	10.74%	3,462
2022	-	12,805,000	4,727,500	-	1,056,631	129,642	1,021,176	62,708,271	10.15%	2,961

**City of Anna, Texas**

Ratios of General Bonded Debt Outstanding  
Last Ten Fiscal Years (Unaudited)

**Table 10**

<b>Fiscal Year</b>	<b>General Obligation Bonds</b>	<b>Certificates of Obligation</b>	<b>Combination Tax &amp; Revenue Bonds &amp; Certificates<sup>3</sup></b>	<b>Total</b>	<b>Percentage of Actual Taxable Value<sup>1</sup> of Property</b>	<b>Per Capita<sup>2</sup></b>
2013	250,000	3,985,000	12,561,000	16,796,000	0.0033%	1,530
2014	230,000	3,755,000	12,359,000	16,344,000	0.0027%	1,444
2015	1,615,000	2,525,000	12,212,619	16,352,619	0.0023%	1,320
2016	1,563,000	2,270,000	18,071,763	21,904,763	0.0024%	1,600
2017	2,145,000	1,045,000	17,003,023	20,193,023	0.0018%	1,345
2018	2,018,000	32,351,142	16,432,000	50,801,142	0.0039%	3,038
2019	1,922,000	32,253,311	11,862,000	46,037,311	0.0031%	2,584
2020	1,922,000	30,820,000	16,432,000	49,174,000	0.0028%	2,429
2021	9,753,000	30,620,000	11,862,000	52,235,000	0.0035%	2,932
2022	12,364,000	30,425,000	11,035,000	53,824,000	0.0030%	2,659

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

<sup>1</sup>See the Schedule of Assessed and Estimated Actual Value of Taxable Property for property value data.

<sup>2</sup>Population data can be found in the Schedule of Demographic and Economic Statistics.

<sup>3</sup>Bonds are payable from levy and collection of a direct and continuing ad valorem tax and from a pledge of surplus revenues from water and sewer.



# City of Anna, Texas

Direct and Overlapping Governmental Activities Debt  
As of September 30, 2022 (Unaudited)

Table 11

	Debt Outstanding	Estimated Percentage Applicable <sup>1</sup>	Estimated Share of Overlapping Debt
<b>GOVERNMENTAL UNIT</b>			
Debt repaid with property taxes:			
Collin County	\$ 543,645,000	1.23%	\$ 6,686,834
Collin College	498,565,000	1.23%	6,132,350
Anna ISD	224,477,991	96.49%	216,598,814
			<hr/>
			229,417,998
Subtotal, overlapping debt			
			<hr/>
City of Anna			53,824,000
			<hr/>
<b>TOTAL DIRECT AND OVERLAPPING DEBT</b>			<hr/> <b>\$ 283,241,998</b> <hr/>

Notes: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the City. This schedule estimates the portion of the outstanding debt of those overlapping by the residents and businesses of Statistical. This process recognizes that, when considering the City's ability governments that is borne to issue and repay long-teim debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident--and therefore responsible for repaying the debt--of each overlapping government.

<sup>1</sup>For debt repaid with property taxes, the percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of another governmental unit's taxable assessed value that is within the City's boundaries and dividing it by each unit's total taxable assessed value.

Source: Net bonded debt and percentage of debt provided by Municipal Advisory of Texas

**City of Anna, Texas**  
Pledged-Revenue Coverage  
Last Ten Fiscal Years (Unaudited)

**Table 12**

Fiscal Year	Water Revenue Bonds					Times Coverage
	Total Revenues <sup>a</sup>	Less: Operating Expenses <sup>b</sup>	Net Available Revenue	Debt Service		
				Principal	Interest	
2013	5,764,164	3,161,627	2,602,537	446,279	955,154	1.86
2014	6,053,627	3,151,655	2,901,972	542,247	1,054,947	1.82
2015	6,271,391	3,987,255	2,284,136	663,250	1,125,983	1.28
2016	8,371,878	5,137,343	3,234,535	742,000	1,056,647	1.80
2017	9,938,880	6,490,261	3,448,619	772,500	1,028,814	1.91
2018	11,700,601	6,146,505	5,554,096	1,015,628	912,272	2.88
2019	15,822,376	8,582,049	7,240,327	1,131,810	1,903,394	2.39
2020	16,236,344	8,243,509	7,992,835	1,162,323	929,562	3.82
2021	21,201,248	13,091,569	8,109,679	1,203,119	759,885	4.13
2022	27,975,337	15,440,362	12,534,975	1,028,750	783,309	6.92

Note: <sup>a</sup>Includes both operating and non-operating revenues.

<sup>b</sup>Includes operating expenses minus depreciation.

Details regarding the City's outstanding debt can be found in the notes to the financial statements.

# City of Anna, Texas

Demographic and Economic Statistics  
Last Ten Fiscal Years (Unaudited)

**Table 13**

<b>Fiscal Year</b>	<b>Population<sup>1</sup></b>	<b>Personal Income</b>	<b>Per Capita<sup>4</sup> Personal Income</b>	<b>School Enrollment<sup>3</sup></b>	<b>Unemployment Rate<sup>2</sup></b>
2013	9,360	223,657,200	23,895	2,579	5.4%
2014	10,350	262,082,700	25,322	2,855	4.4%
2015	10,980	273,808,260	24,937	3,051	3.6%
2016	11,320	282,705,680	24,974	3,214	3.8%
2017	12,390	338,916,060	27,354	3,438	3.8%
2018	13,690	359,992,240	26,296	3,602	3.0%
2019	15,010	389,614,570	25,957	3,808	2.9%
2020	16,721	498,252,358	29,798	3,837	6.9%
2021	17,814	573,953,192	29,656	4,485	5.6%
2022	20,243	617,736,078	30,516	5,172	3.2%

Sources:

<sup>1</sup>North Central Texas Council of Governments (NCTCOG)

<sup>2</sup>State Department of Labor and homefacts.com

<sup>3</sup>Anna Independent School District

<sup>4</sup>U. S. Census Bureau American Fact Finder & North Central Texas Council of Governments (NCTCOG)

Note:

The requirement is for 10 years worth of data. The City will present a full 10 year schedule as the information becomes available. Areas where information could not be obtained are listed as N/A.

# City of Anna, Texas

## Principal Employers

Current and Nine Years Ago (Unaudited)

**Table 14**

Employer	2022		Employer	2013	
	No. Employees	Percentage of Total City Employment		No. Employees	Percentage of Total City Employment
Anna ISD	713	41.79%	Anna ISD	N/A	N/A
Walmart	412	24.15%	Pate Rehab	N/A	N/A
Pate Rehab	162	9.50%	Brookshire's	N/A	N/A
City of Anna	152	8.91%	Bronco	N/A	N/A
Brookshire's	84	4.92%	Hurricane Creek Country Club	N/A	N/A
Bronco Manufacturing	33	1.93%	City of Anna	N/A	N/A
Hurricane Creek Country Club	51	2.99%	KFC/Taco Bell	N/A	N/A
Loves Travel Stop	47	2.75%	Crow's Country Café	N/A	N/A
McDonalds	40	2.34%	Mudpies and Lullabies	N/A	N/A
Tri-County Vet	12	0.70%	Highland Fire Protection	N/A	N/A
Total	1,706			-	

Source: Top ten employers and employee count provided by Anna Economic Development Corporation.

Note: Data not available for 2013 at the time of this publication. The City will present this information for future years' as the information becomes available.

**City of Anna, Texas**
**Table 15**

Full-Time Equivalent City Government Employees by Function/Program  
Last Ten Fiscal Years (Unaudited)

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
<b>FUNCTION/PROGRAM</b>										
General Government and										
Administration	23.0	21.0	23.5	23.5	15.5	12.5	13.5	13.5	12.5	12.5
Public Safety	59.0	51.0	37.0	33.0	28.0	24.0	22.0	21.0	18.0	18.0
Public Works	11.0	6.0	6.0	6.0	8.0	7.0	7.0	4.0	1.0	1.0
Culture and Recreation	17.5	17.9	8.4	7.0	10.0	4.0	4.0	2.0	3.0	1.0
Water and Sewer	27.0	24.0	16.0	16.0	13.0	11.0	8.0	10.0	12.0	10.0
Community Development	11.0	10.0	9.0	8.0	4.0	4.0	3.0	3.0	3.0	2.0
Economic Development	3.0	2.5	2.0	2.0	1.0	0.5	0.5	0.5	0.5	0.5
<b>TOTAL ALL GOVERNMENT FUNDS</b>	<u>151.5</u>	<u>132.4</u>	<u>101.9</u>	<u>95.5</u>	<u>79.5</u>	<u>63.0</u>	<u>58.0</u>	<u>54.0</u>	<u>50.0</u>	<u>45.0</u>

Source: Finance and Human Resources Department

**City of Anna, Texas**  
**Operating Indicators by Function/Program**  
**Last Ten Fiscal Years (Unaudited)**

**Table 16**

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
<b>FUNCTION/ PROGRAM</b>										
General government										
Building permits issued-residential	1,059	1,125	833	579	342	440	273	216	290	305
Building permits issued-commercial	16	12	11	12	11	11	4	1	5	-
Building inspections conducted (1)	21,294	16,917	5,020	15,416	14,718	16,046	9,474	7,493	12,584	10,566
Public Safety										
Police:										
Physical arrests	428	325	253	357	428	337	311	309	208	197
Accidents	305	363	265	323	336	265	261	231	182	155
Traffic violations	9,946	4,739	2,824	2,421	3,153	2,404	3,962	4,235	3,491	2,539
Fire:										
Emergency responses	2,284	2,286	1,851	1,783	1,703	1,502	1,234	1,256	1,065	1,070
Fires extinguished	120	100	74	81	59	19	79	62	43	41
Inspections	158	212	160	186	284	132	115	107	79	77
Highways and streets										
Street resurfacing (miles)	8.5	4.2	2.5	2	1.0	0	1	-	-	-
Potholes repaired	942	1,947	2,000	1,100	1,250	940	3,900	1,600	-	-
Recreation										
Reservations issued	111	162	376	156	164	92	53	59	17	-
Water and Sewer										
Number of Active Accounts	9,274	8,043	7,300	5,979	5,470	5,102	4,935	4,596	4,423	4,166
Average daily consumption (gallons) wells	789,054	1,029,423	1,009,523	1,122,943	1,097,062	1,018,025	1,007,258	1,115,682	1,061,013	772,487
Average daily consumption (gallons) NTMWD	1,983,782	2,428,800	1,169,030	1,025,503	679,857	679,857	355,970	-	-	-

Source: City departments

Note: Some data not available for 10 years at the time of this publication. The City will present this information for future years' as the information becomes available.

# City of Anna, Texas

## Capital Asset Statistics by Function/Program Last Ten Fiscal Years (Unaudited)

**Table 17**

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
<b>FUNCTION</b>										
Public Safety										
Number of police stations	1	1	1	1	1	1	1	1	1	1
Number of patrol units	12	12	8	8	8	11	9	9	7	7
Number of fire stations	1	1	1	1	1	1	1	1	1	1
Streets and Grounds										
Streets (miles)	130.0	130.0	100.0	74	68	65	50	-	-	-
Streetlights	1,200	1,200	1,090	908	800	625	570	-	-	-
Traffic signals	6	6	5	4	4	3	1	-	-	-
Recreation										
Acreage	206.0	206.0	201.0	201	201	197	197	180	177	177
Playgrounds	5	5	4	3	2	2	2	2	2	2
Baseball/softball diamonds	6	6	6	6	6	6	7	7	7	7
Water and Sewer										
Water mains (miles)	163	82	82	75	69	55	55	-	-	-
Fire hydrants	1,175	925	925	862	804	570	570	-	-	-
Sanitary Sewer (miles)	115	75	75	68	62	50	50	-	-	-
Storage capacity (millions of gallons)	3	3	3	3	3	3	3	-	-	-
Wastewater										
Treatment capacity	9	9	9	9	9	9	9	-	-	-
Sanitary sewer (miles)	115	75	75	68	62	60	50	-	-	-
Storm sewers (miles)	85	65	65	60	57	55	50	-	-	-

Source: City Departments

Note: Some data not available for 10 years at the time of this publication. The City will present this information for future years' as the information becomes available.