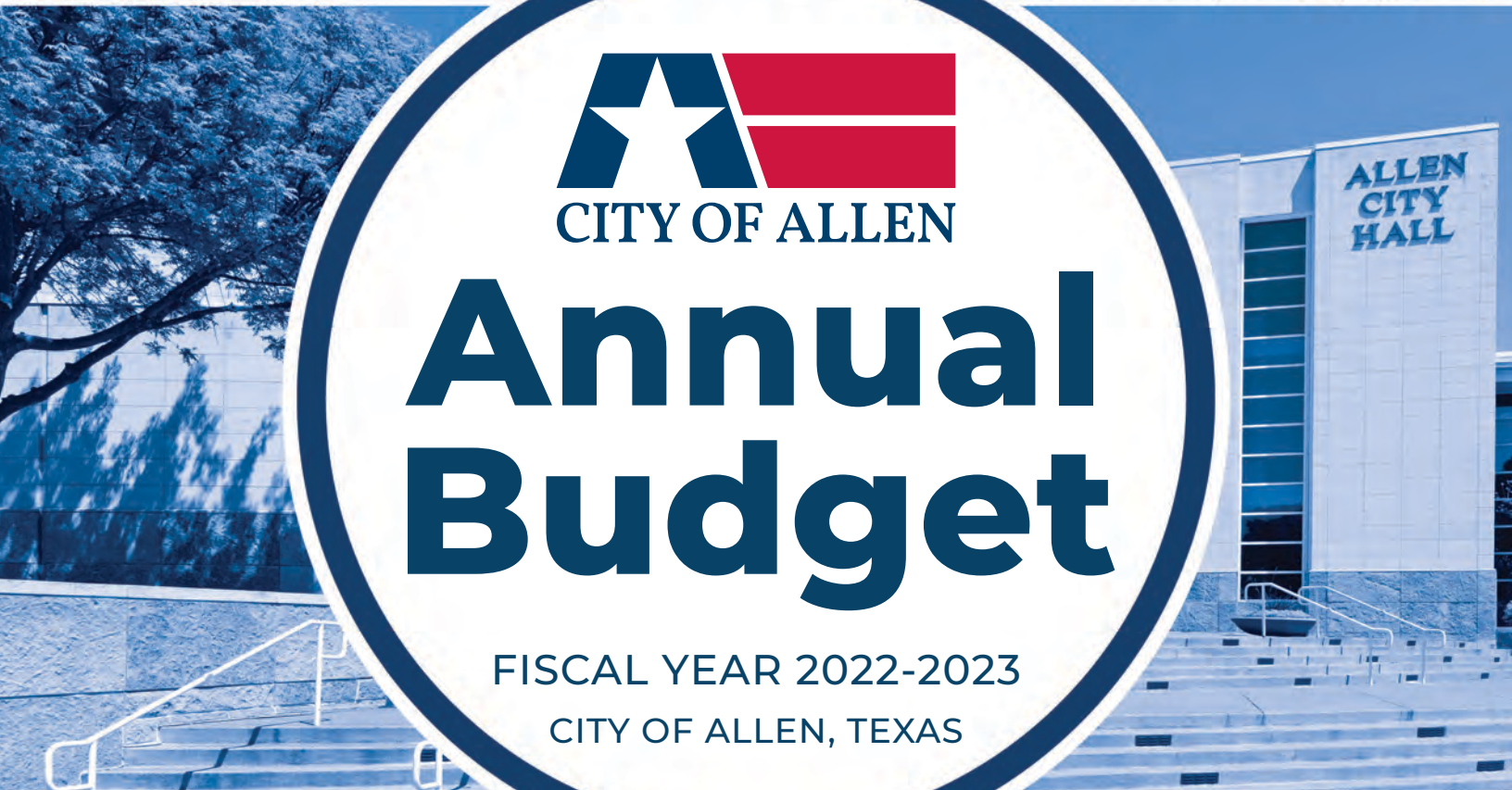


CITY OF ALLEN

# Annual Budget

FISCAL YEAR 2022-2023

CITY OF ALLEN, TEXAS



In accordance with the passage of S.B. No. 656, Local Government Code, Sec. 102.007 was amended to require that an adopted municipal budget must contain a cover page that includes the following information:

**“This budget will raise more revenue from property taxes than last year’s budget by an amount of \$1,897,073, which is a 2.62 percent increase from last year’s budget. The property tax revenue to be raised from new property added to the tax roll this year is \$1,644,034.”**

The members of the governing body voted on the budget as follows:

**FOR:** Kenneth M. Fulk, Mayor  
 Chris Schulmeister, Mayor Pro Tem, Place No. 4  
 Carl Clemencich, Place No. 2  
 Dave Cornette, Place No. 3  
 Ben Trahan, Place No. 6  
 Dave Shafer, Place No. 5

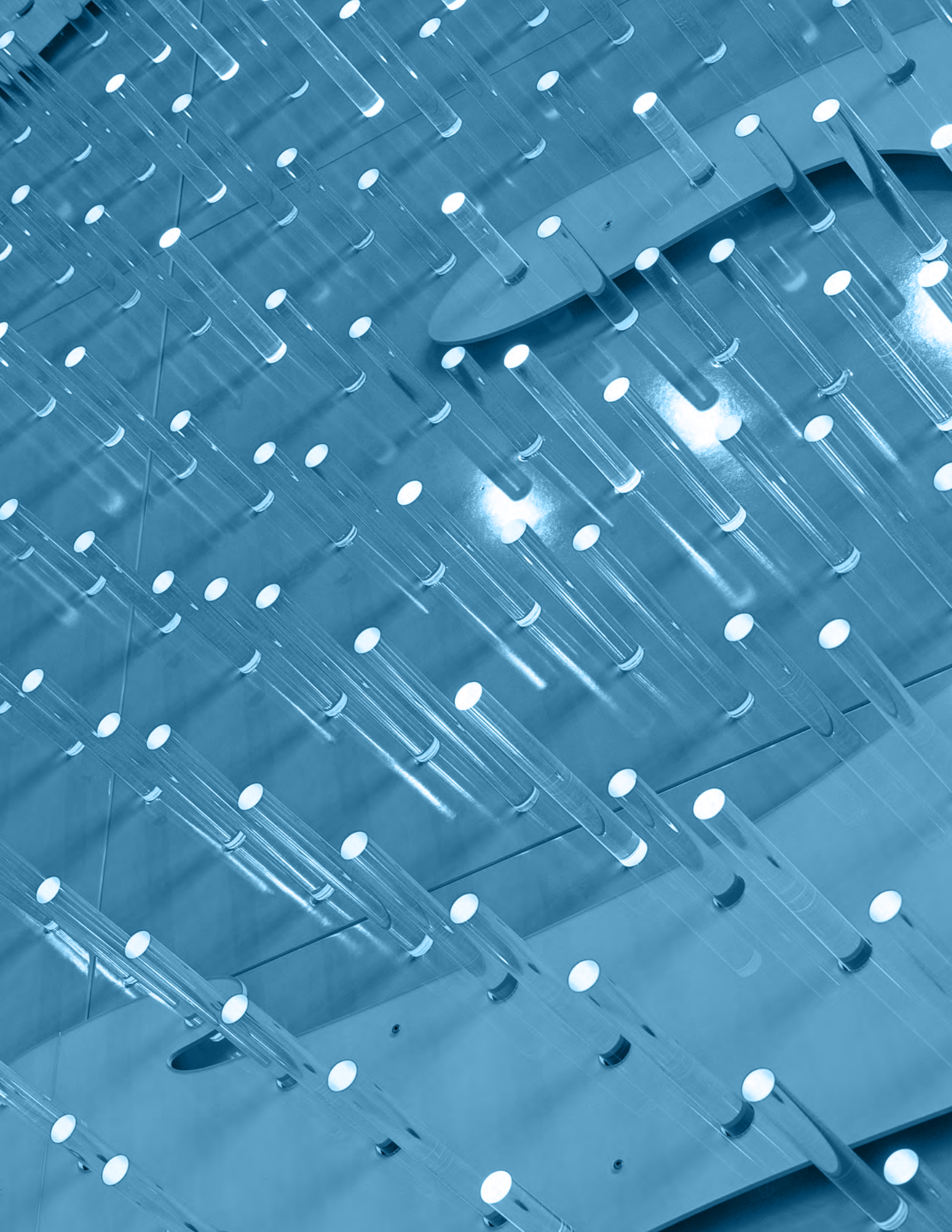
**AGAINST:** Daren Meis, Place No. 1

**PRESENT and not voting:** None

**ABSENT:** None

| <b>Property Tax Rate Comparison</b>     | <b>2022-2023</b> | <b>2021-2022</b> |
|---|------------------|------------------|
| Property Tax Rate                       | 0.421200         | 0.470000         |
| No New Revenue Tax Rate                 | 0.418914         | 0.470163         |
| No New Revenue Maintenance & Operations | 0.328417         | 0.379298         |
| Voter Approval Tax Rate                 | 0.461959         | 0.500602         |
| Debt Rate                               | 0.090497         | 0.101244         |

Total debt obligations and capital lease obligations for City of Allen secured by property taxes: \$119,955,000.





# Annual Budget

FISCAL YEAR 2022-2023

Presented to Allen City Council  
September 13, 2022

## Councilmembers

Kenneth M. Fulk  
Chris Schulmeister  
Daren Meis  
Carl Clemencich  
Dave Cornette  
Dave Shafer  
Ben Trahan

Mayor  
Mayor Pro Tem, Place No. 4  
Place No. 1  
Place No. 2  
Place No. 3  
Place No. 5  
Place No. 6

## Management Staff

Eric Ellwanger  
Pete Phillis  
Chris Landrum

City Manager  
Chief Financial Officer  
Assistant Chief Financial Officer



## Our Mission

The Allen City Government Mission is to provide best in class municipal services, be financially responsible and sound, plan and invest in Allen's future, engage our community, provide fair and equitable community services and city government, preserve and enhance our Allen community character and stimulate economic growth and business investment.

## Our Pledge

### To fulfill our mission in a way that:

- Respects and values citizens and employees
- Nurtures community involvement
- Demonstrates the highest ethical standards
- Improves effective communication
- Models safety
- Exemplifies professionalism
- Promotes teamwork
- Demonstrates stewardship
- Rewards meritorious performance
- Maximizes the use of technology
- Encourages flexibility, innovation and creativity
- Utilizes effective planning
- Provides opportunities for personal and professional growth for all personnel
- Assigns appropriate responsibility and accountability



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Allen  
Texas**

For the Fiscal Year Beginning

**October 01, 2021**

*Christopher P. Morill*

Executive Director

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to City of Allen, Texas, for its Annual Budget for the fiscal year beginning October 1, 2021. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

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ALLEN  
CITY  
HALL

# BUDGET OVERVIEW

# TRANSMITTAL LETTER

## FISCAL YEAR 2022-2023



October 1, 2022

The Honorable Mayor and Members of the Allen City Council  
City of Allen, Texas

Whether created by executives in a boardroom or a family gathered around the kitchen table, budgets of all sizes seek to answer the same question: *What matters most to us?*

The 2022-2023 City of Allen Budget for Municipal Services is no different. It not only represents the projected revenues and anticipated expenses for the upcoming fiscal year (October 1, 2022 to September 30, 2023), but also reveals our City's priorities, faithfully guided by the strategic directives and fiscally conservative practices of the Allen City Council.

Before answering the question of *what matters most*, it is important to consider *what we do*. Unlike private companies, Allen's city government does not exist to turn a profit. Instead, it provides a service—or, more accurately, *many services*—used by citizens every day. From investigating identity theft to inspecting restaurant kitchens, mowing medians to building and repairing streets, City services provide citizens with the scaffolding for a safe, comfortable, and enjoyable life.

Each of those services comes with a price tag—and in this inflationary economy, costs are going up. Fueling fire trucks and patrol cars costs more today than it did a year ago. So does pouring a sidewalk, removing a dead tree and repairing a roof. Wages, too, have risen significantly, requiring employers of all kinds to increase compensation to remain competitive. Meanwhile, our growing population is placing additional demand on existing resources: creating more wear-and-tear on city roadways, generating more 911 calls, checking out more library materials, increasing attendance at City events and so on.

This budget recognizes that, without adjusting to these market forces, the City will see decreasing service levels. Sensible responses to current market realities, like adding dispatchers to respond to ever-increasing call volumes, will allow the City of Allen to maintain its reliable, citizen-focused approach that meets the high expectation of our residents.

It's also important to recognize that, while Allen is still a growing city, it is also an aging city. This budget prioritizes repair and replacement of aging and outdated infrastructure as a responsible steward of City resources. This echoes the proactive and strategic focus of Allen City Council on behalf of the citizens of Allen.

These considerations result in a FY2023 total combined budget of \$302,652,181. These expenses account for the implementation of Meet and Confer agreements with Allen Fire and Allen Police Associations, adjustments to general schedule employees to remain competitive with the market, and funding to address and plan for aging infrastructure—including City facilities, streets, neighborhoods and public safety radio replacements.

### Strategic Planning

Each year, Allen City Council provides City staff with a strategic plan to convey the community's highest priorities. This vision helps City staff properly align budgets and programs with citizen's needs and expectations. The goals for the upcoming fiscal year, as articulated by the City Council, are listed below.

| Strategic Goals for the City of Allen |  |
|---------------------------------------|--|
| <b>Goal 1</b>                         | Financially Sound and Transparent City Government                            |
| <b>Goal 2</b>                         | Safe and Livable Community for All   |
| <b>Goal 3</b>                         | Vibrant Community with Lively Destinations and Successful Commercial Centers |
| <b>Goal 4</b>                         | High-performing City Team Providing Resident-Focused Services                |
| <b>Goal 5</b>                         | Engaged and connected Allen community  |

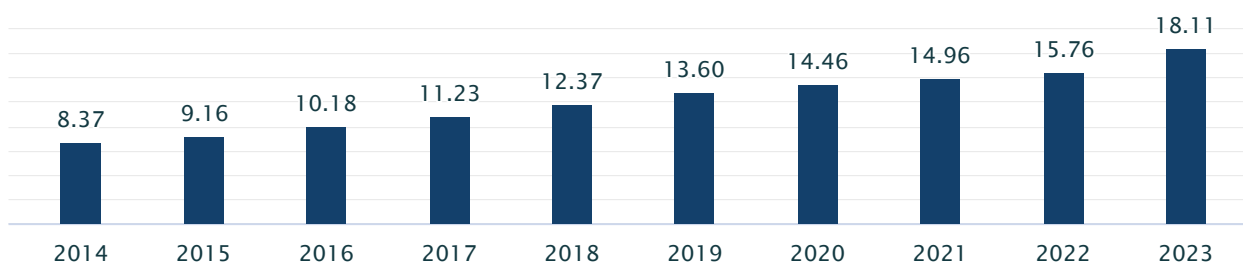
### Property Values

Property tax revenue funds much of the City of Allen General Fund budget. The total amount of tax collected is determined by two factors. The first is *property values*, set by the Collin Central Appraisal District. The second is the *tax rate*, set by individual taxing entities such as the City of Allen.

The total assessed property value for FY2022-2023 equals \$18.11 billion, which equates to an overall increase of approximately \$2.35 billion (14.92%) from the previous year. Of this increase, \$390,321,328 comes from new properties which were not on the tax rolls in FY2021-2022.

The average single-family residential home taxable value in Allen is currently \$433,972, a significant increase from the previous year average value of \$389,455.

Assessed Property Valuation (in Billions)



### Tax Rate

While the City of Allen does not control assessed values of properties, City Council does have the ability to adjust the annual tax rate. This budget proposes a decrease in the City’s tax rate to \$0.421200, a reduction of \$0.049 from the previous year’s budget. At a property tax rate of 0.421200, the municipal tax paid on the average single-family residential home will be 1,828 a decrease of approximately \$3 from the amount of tax paid on the average home value last year.

| Home Value            | NNR Tax Rate* | Proposed Tax rate | Tax on Property at NNR Rate | Tax on Property at Proposed Rate | Proposed Tax Increase from NNR |
|-----------------------|---------------|-------------------|-----------------------------|----------------------------------|--------------------------------|
| \$100,000             | \$0.418914    | \$0.421200        | \$419                       | \$421                            | \$2                            |
| \$433,972 (2022 avg.) | \$0.418914    | \$0.421200        | \$1,818                     | \$1,828                          | \$10                           |
| \$389,455 (2021 avg.) | \$0.470163    | \$0.470000        | \$1,831                     | \$1,830                          | \$(1)                          |
| \$369,743 (2020 avg.) | \$0.484052    | \$0.485000        | \$1,790                     | \$1,793                          | \$4                            |
| \$367,638 (2019 avg.) | \$0.486618    | \$0.489000        | \$1,789                     | \$1,798                          | \$9                            |
| \$354,535 (2018 avg.) | \$0.479279    | \$0.498000        | \$1,699                     | \$1,766                          | \$66                           |
| \$332,887 (2017 avg.) | \$0.483572    | \$0.510000        | \$1,610                     | \$1,698                          | \$88                           |

\*No New Revenue Tax Rate (NNR) began in 2020 in prior years it was the Effective Tax Rate.

BUDGET OVERVIEW

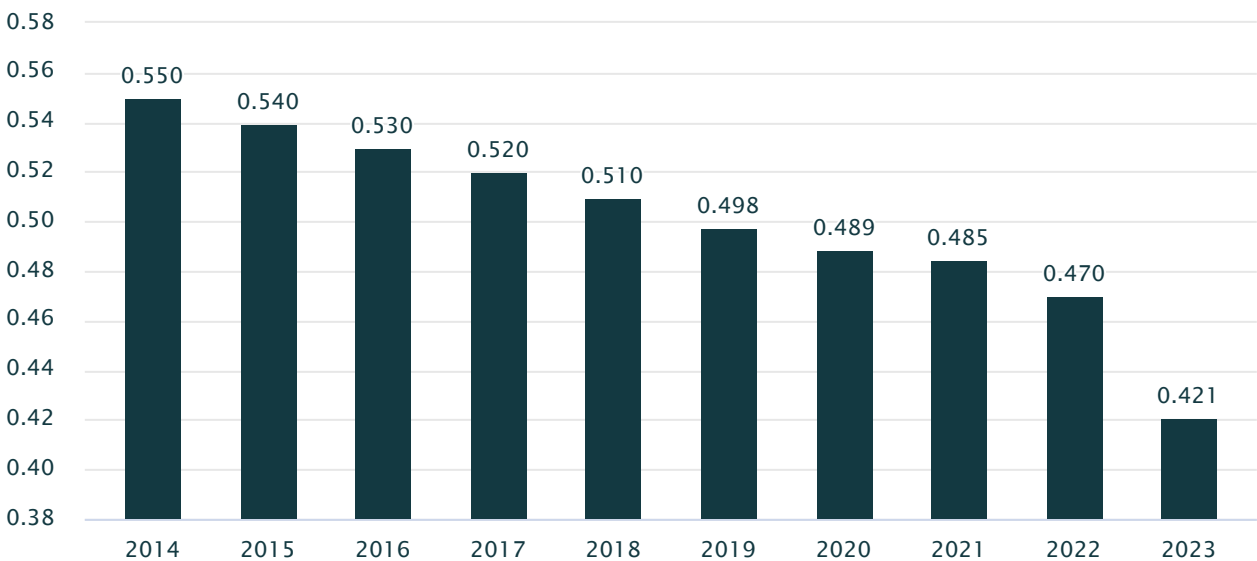
Of the total tax rate, \$0.330703 is dedicated to operations and maintenance (O&M) in the General Fund, and \$0.090497 is dedicated to general obligation debt service. The portion of the tax rate dedicated to debt service is 21.49% of the overall tax rate. This rate is consistent with the City’s current policy to maintain the debt service portion below 35%.

Recent legislative changes modified the tax rate calculation process and added new terminology which include the “No New Revenue Tax Rate (NNR)” and the “Voter Approved Tax Rate (VAR)”. The NNR is the rate that keeps tax collection revenues from existing properties on the tax roll the same as the previous year. The NNR rate for FY2023 is 0.418914. The VAR is the rate that allows for a 3.5% increase in tax revenue and is the highest amount that council may adopt without voter approval. The VAR for FY2023 is 0.461959.

Cities may “bank” any portion of the unused voter approved rate (VAR) for up to three years. For example, since the Allen City Council approved tax rates below the VAR for the last two years, then technically the City Council can approve up to a \$0.461959 tax rate without voter approval this year.

The tax rate for this budget is \$0.421200, which would allow the City Council to “bank” another estimated \$0.040759 for future years if necessary.

Historical Tax Rate



**Debt Service**

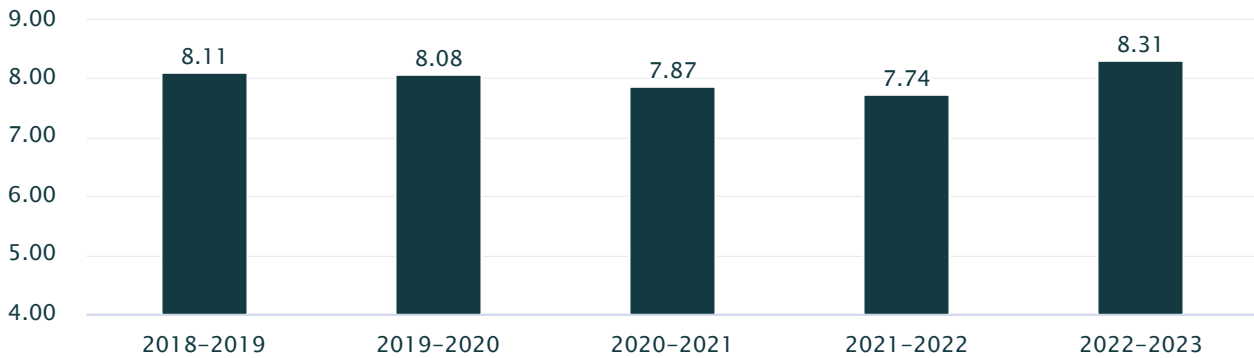
A portion of the City’s property tax rate is assigned to the debt service fund to pay for the General Obligation (G.O.) Bonds, Tax Notes and Capital Leases that have been issued for the acquisition of public land or construction of public infrastructure and facilities. In June 2022, the ratings on the City’s General Obligation debt were reaffirmed at AAA by Standard and Poor’s and Aaa by Moody’s - the highest ratings possible. This designation reflects the financial strength of our community, with special attention given to the stability of the local economy and strength of the City’s fiscal management. At the beginning of fiscal year 2023 the total outstanding debt balance will be \$119.955 million, and the debt service payments on this outstanding balance will be \$16.327 million (\$11.165M principal payment; \$5.150M interest payment; \$11,250 agent fee payment) for the year.

**Programs and Staffing Levels**

The City currently supports a staff of 858.69 full-time equivalent employees allocated among the operating departments. The budget includes an increase of 78.48 full-time equivalent (FTE) positions, setting the total employment level for FY2023 at 937.17. Notably, 59.48 of the FTEs proposed is to accommodate staffing for the new Stephen G. Terrell Recreation Center slated to open late Summer 2023. Most STRC staff are part-time with no benefits and will not be added until 3-4 months prior to the facility opening.

The graph reflects the number of employees per thousand citizens for the past five years.

**Employees per Thousand Citizens**



**Conclusion**

This budget has been prepared in conformance with the requirements of Article IV of the City Charter, City financial policies and state law. It will be brought before citizens and City Council for a public hearing and adoption of the budget and tax rate on September 13, 2022.

It is appropriate to once again thank the department directors who have put much time and expertise into the development of the budget. The development of this budget would not have been possible without the hard work of our Finance Department including Pete Phillis, Chris Landrum, Holly Kellen, and Crystal Smith. In addition, I would like to give special thanks to all City employees who continue the important work of providing quality services to our citizens.

Respectfully submitted,



Eric Ellwanger

City Manager

# ECONOMIC OUTLOOK

## FISCAL YEAR 2022-2023

The City of Allen experienced significant growth primarily due to increased appraisals on existing property. Valuation from new property remained steady. Land remaining for residential development is quickly reaching full build out. The remainder of undeveloped land is zoned commercial. Higher density mixed use developments are expected to make up the bulk of new property added to the tax rolls for the next fifteen years. The FY2022 revised sales tax projection is projected to increase 11% from the FY2021 actual collections. The FY2023 is expected to grow at 5.4% over the FY2022 revised estimates. The Sales Tax revenue projection will continue to be closely monitored. Below is a discussion of influencing factors and the impact of economic trends on the current budget, and other issues that could affect future budgets.

### Capital Projects and Debt

The issue facing the City of Allen in current and future budgets is that, while revenue growth is expected to be moderate, capital projects will be completed which will increase the funding needs for both debt service payments and for maintenance and operation of newly constructed facilities. The cap of 3.5% on M&O revenue growth imposed by the State of Texas further complicates future expansion of services. In FY2016, citizens approved the bond election authorizing the sale of \$93.15 million for future bond issuance to be issued over seven years. The issuance of new debt will have an impact on the Debt Service Fund as well as an increase in maintenance and operations as capital projects are completed. In FY 2022, \$25.521 million was issued. The Tax Cuts and Jobs Act passed by the federal government eliminated the tax-exempt status of advanced refunding bonds issued after December 31, 2017. Advance refunding bonds allowed the City to take advantage of declining interest rates. As a result, the City now issues debt with shorter maturity periods to compensate; however, it comes at a premium. The addition of short-term tax notes, and the upgrade of our debt ratings will have long-term impacts on our interest rates. To control the increase in debt and operating costs the City defers projects as the main management tool. Additionally, a phased in approach may also be used for opening new facilities. To finance public facilities, the City of Allen is also exploring public-private and public-public partnerships.

Historically, Water and Sewer infrastructure has been financed on a pay-as-you-go basis. The fund has been faced with a potentially substantial increase in rates driven by the increase in the wholesale cost of water and the rehabilitation costs of aging infrastructure. The City Council approved the combination of an increase in impact fees for new construction and the debt financing of major rehabilitation projects. No revenue bonds were issued in FY 2022.

### Compensation Philosophy

The City conducted a compensation study for public safety positions as outlined in the Meet and Confer Agreements. Non-public safety positions are undergoing an outsourced compensation and classification study to determine the market for these positions. Both studies were conducted in FY2022 and will be implemented in FY2023. Additionally, other City staff will be eligible for up to a five percent (5%) increase if their performance exceeds expectations. Employees who meet expectations will receive a three percent (3%) increase. Employees who do not meet expectations will not receive an increase and will be subject to a performance improvement plan or termination. FY2023 includes funds dedicated to strategically implement the compensation plan mentioned above.



### Legislative and Litigation Issues

The State of Texas 88th legislative session is scheduled to begin on January 10, 2023. The city monitors bills and their progress and responds by working with other local governments to provide supporting data for testimony, or by participating in opportunities to talk directly with legislators. There are a number of items currently being litigated that could have a significant impact on revenue.

- Internet Sales Tax Sourcing Litigation - six cities are challenging the sales tax sourcing rule on internet orders adopted by the comptroller in 2020. A district court judge has preliminarily sided with the cities that are challenging this administrative rule change. If this ruling stands, sales tax revenues could be adversely affected by \$750,000 in the General Fund.
- Franchise Fees from Streaming Services - several cities have filed a lawsuit alleging that streaming services have failed to pay city franchise fees for use of city right-of ways when providing their services. The impact in revenue to the City of Allen is unknown.
- Franchise Fee Elimination Bill - A district court has ruled the bill unconstitutional. S.B. 1152, passed in 2019, allows service providers that are providing more than one service via the city's right-of-way to pay the higher of the calculated franchise fee when calculated on a statewide basis. Reversal of this bill would positively impact city revenues by \$1.5 million.

# BUDGET CALENDAR

## FISCAL YEAR 2022-2023

|                       |   |
|-----------------------|---|
| February 19, 2022     | Strategic Planning with Council   |
| March 1               | Budget Kickoff (10am)   |
| March 3               | Budget training March 3 at 2pm  |
| March 17              | Preliminary meeting - Risk fund (Finance & HR)  |
| March 14 - March 18   | Budget Open Lab   |
| March 18              | Budget input deadline Level - Department (roll on 3/21) & Overtime Requests Due   |
| March 15              | CIP/Bond meeting with City Manager  |
| March 15              | Risk fund meeting with City Manager (Finance & HR)  |
| April 11 - April 15   | Budget Open Lab   |
| April 15              | Budget input deadline Level - Director & Ranking Sheets due for all departments & Org Charts due to HR (roll on 4/18)   |
| April 15              | Capital Projects (CIP) information due to Engineering department  |
| April 18 - May 13     | Finance reviews departmental submittals; meets with departments as needed   |
| May 2 - May 6         | Staff review of Hotel Tax Grant applications  |
| May 10                | Committee Meetings; Technology, Facility, Vehicle, Personnel  |
| May 31 - June 10      | City Manager/department head budget review (Memorial Day holiday is Monday, May 30)   |
| July 11               | Department Summary & Performance Measures Due to Finance  |
| July 11               | Org charts to Finance from Human Resources  |
| July 13               | Briefing to department heads on proposed budget   |
| July 25               | Deadline for chief appraiser to certify rolls to taxing units   |
| July 26               | Calculation of no-new-revenue and voter-approval tax rates (County publishes in 9/4 paper)  |
| August 2              | CIP document to Planning & Zoning Commission  |
| August 7              | Deadline for chief appraiser to deliver tax estimates to Property Owners  |
| August 9              | Deliver Proposed Budget to City Council; Council sets public hearing date for budget & tax rate;<br>Council takes record vote to place on the agenda of a future meeting and proposal to adopt the tax rate |
| August 19 - August 20 | Council budget workshop   |
| September 4 (Sun)     | County publishes Notice of 2022 Tax Year Property Tax Rates (at least 5 days before public hearing);<br>post on City website and cable channel until 9/9 (or day after last public hearing)                 |
| September 4 (Sun)     | City publishes notice of public hearing on budget (5 to 15 days before public hearing)  |
| September 13          | Public hearing for budget and tax rate; and vote on budget and tax rate   |
| October 21            | Final document published (to CM office for 10/25 Council meeting)   |

# BUDGET PROCESS

## FISCAL YEAR 2022-2023

### Strategic Plan

The City of Allen takes a “team approach” to strategic planning. All departments participate in the development of the City’s strategic plan, which is a detailed expansion of the five goal statements developed by the City Council. The City Council, along with the City Manager and Directors, have identified one or more strategies related to each goal. Each of the strategies have one or more objectives which are incorporated into the budget. Department summaries found throughout this document identify tasks related to attaining these objectives, in addition to normal “daily” operations.

Beginning in October of each year, departments provide the City Manager’s office with an updated status on each objective, along with recommendations to help achieve the City’s overall goals. The updates are compiled into the updated strategic plan document and are presented to Council at the January strategic planning session. The strategic planning session is attended by the Council, the City Manager, Deputy City Manager, Assistant City Managers, and Department Directors. At this meeting, Council reviews the status of existing goals, and identifies additional goals which are incorporated into the updated strategic plan document.

On the following pages, the strategic plan summary is presented and objectives for each goal are listed. The information presented is from the 2022 strategic plan document, which was the basis for the FY2023 requested budget items.

### Budget Process

Once the strategic plan document is updated, the annual budget process begins as set forth in the City Charter, Article IV, Section 4.01 to 4.10, that is prepared by City Management and adopted by the City Council. City staff analyze projects and goals that the City Council has identified. Then staff begins collecting budget numbers to complete the objectives and tasks. The Finance department updates projections of major revenue sources to determine whether total expenditures will need to be adjusted at midyear. The Finance department also provides preliminary estimates for major revenue sources for the upcoming fiscal year.

In March, there is a budget kickoff meeting where the City Manager discusses the guidelines for departments to use in preparing budget requests. The budget is broken down into three parts: a year-end estimate, a base budget for the upcoming year, and new programs for the next fiscal year.

The **year-end estimate** is a projection of revenues and expenditures for the remainder of the current fiscal year. All accounts are evaluated to determine whether they need to be adjusted from current budgets to maintain the same level of service, no new projects are added.

The **base budget** estimate for the upcoming fiscal year is the proposed cost for maintaining the current service level. The base budget estimate does not include any capital or one-time purchases from the previous year. Increases to the operating portion of the base estimate is limited by a set percentage that is tied to an economic indicator to reflect inflation and set during budget kickoff. Any other increase would be included in the new programs section of the budget.

**New programs** are defined as any change in program emphasis, expenditure of funds, or allocation of personnel or equipment that will result in a change in the level of service currently being delivered. For each new program, the department provides a description, itemization, justification for all costs, and provides a rank based on how it accomplishes the strategic plan. All requests for new personnel, technology, building modifications, fleet, or equipment that represent a net addition to the operation budget go through a committee review process for evaluation. Upon review of requests, the committee provides a recommendation to the City Manager.

Finance reviews all three parts of the budget prepared by departments to ensure guidelines have been met. Each Director meets with the City Manager to discuss requests for the upcoming year, and any adjustments needed in the current year. The City Manager makes any necessary changes and submits the proposed budget to Council prior to August 10th. In August, a budget workshop meeting is held, where Council reviews the budget with the City Manager and department directors to discuss any concerns.

After the Council budget workshop, there are public hearings on the budget and on the tax rate. Allowing the citizens a chance to voice their opinions. After the public hearings the City Council adopts the final budget and tax rate. In FY2023 the public hearing and adoption occurred at the first regular Council meeting in September.

### Capital Budget

The Capital Improvement Project (CIP) document is prepared alongside the annual operating budget. The CIP document is used as a guide for project, debt, and related budget planning. This document includes future year forecasting (5-years) which are subject to change and may require voter approval for debt issuance. The Engineering and Finance departments work with other departments to re-evaluate project priorities, review funding sources, and identify new projects, as outlined by Council. In late July, the updated CIP document is given to the City Council at the same time the proposed budget is presented and approved alongside the Annual Operating Budget in September.

Throughout the year, projects are monitored and reprioritized as necessary. To assist with the monitoring aspect of the process, the City utilizes the accounting and budgeting components of the financial software.

Information from the CIP document and further discussion of capital projects may be found in the “Capital Improvements” section of this book.

### Comprehensive Plan

The comprehensive plan is a long-range plan adopted by the City Council that establishes a vision for the City. It provides policy guidance for growth and development and contains strategies for implementing the vision. The plan establishes goals and strategies in areas including land uses, transportation, housing, economic development, parks, community facilities, and infrastructure. The comprehensive plan integrates the policies and recommendations of various community initiatives and plans.

The initiatives and plans incorporated into the comprehensive plan include but are not limited to:

- The City Council Strategic Plan
- The Parks, Recreation & Open Spaces Master Plan
- CDBG Consolidated Plan
- Citizen Survey of City Services
- Master Land Use
- Master Thoroughfare Plan

An effective planning process is essential to creating a plan that represents the vision of the community and its residents. This planning effort is designed to provide for the collection and review of information from a variety of sources, engage the community in a conversation about the future, empower key staff to formulate a plan, and provide goals and strategies for major plan components.

The planning process is completed in four phases:



On an annual basis, each initiative or plan is reviewed and updated as necessary. Updates are incorporated into the comprehensive plan and require formal adoption by City Council. At the budget kickoff in March, updates are communicated to staff and budgets are developed to implement the plan. Measurements identified by the comprehensive plan are incorporated into the budget document in the department's performance measures section. Periodically, a progress report is provided to City Council.

The current plan is titled Allen 2030 Comprehensive Plan and can be found at the following location: <http://www.cityofallen.org/1403/Comprehensive-Plan-2030>

### **Budget Adjustments/Amendments**

Throughout the fiscal year, budget adjustments and amendments may be required. At the director's discretion they may allow dollars to be transferred between their operating accounts and divisions if it does not change their overall operations budget appropriations. If funding is available, the department may submit a written request to the City Manager to allow a budget adjustment to be made that changes the total appropriation for the department. Any budget adjustment that changes the total appropriations requires Council's approval in the form of an ordinance.

# 2036 CITY OF ALLEN

## STRATEGIC PLAN

### Goal 1 Financially sound and transparent City Government

#### Objectives:

- Have adequate resources to support the services and service levels as defined in the Annual Budget
- Invest regularly in the maintenance and upgrade on City infrastructure and facilities
- Have diversified revenue sources for the City
- Deliver City services in the most cost-effective and efficient manner
- Have proactive communications strategy and processes for informing the residents and Allen community

### Goal 2 Safe and livable Community for all

#### Objectives:

- Maintain and expand the connectivity of the Allen trail system
- Invest in maintaining and upgrading the City's Infrastructure and facilities
- Maintain and enhance Allen as one of the safest cities in Texas
- Maintain the reputation as a family-friendly community and a preferred place to live in the DFW Metroplex
- Maintain and enhance Allen community/recreation centers

### Goal 3 Vibrant Community with lively destinations and successful Commercial Centers

#### Objectives:

- Develop Highway 121 as a major community and regional destination
- Redevelop older commercial centers
- Have an "Allen" sense of place and its own identity known by residents
- Maintain and enhance Credit Union of Texas Event Center as a successful asset contributing to our Allen community
- Develop Allen Downtown as a major community and regional destination that has a "unique" draw that is distinctive from other regional downtowns

### Goal 4 High-Performing City team providing resident-focused services

#### Objectives:

- Develop and maintain proactive City communications policies, strategies, and tools to inform the community
- Develop effective and usable performance metrics for evaluating the service performance and the value to the Allen community
- Maintain and enhance a City organization culture that emphasizes professionalism, results and performance accountability
- Hire and retain a professional, talented City workforce dedicated to servicing our community
- Have the City working as a team: Mayor-City Council, City Managers, directors, supervisors and staff working together and respecting the respective roles
- Have stable and visible leadership in City government
- Hire, develop and retain a top-quality City workforce

### Goal 5 Engaged and connected Allen Community

#### Objectives:

- Seek varied opportunities for community involvement
- Celebrate the cultural growth of Allen by supporting community events and festivals
- Provide City programming responsive to the needs of the diverse Allen community
- Foster and advance collaboration and partnerships with existing institutions and businesses
- Promote community cohesion through engagement activities

# FINANCIAL POLICIES & PRACTICES

## FISCAL YEAR 2022-2023

### Introduction

The City of Allen, Texas financial policies and practices set forth the basic framework for the fiscal management of the City. The policies and procedures were developed within the parameters established by applicable provisions of the Texas Local Government Code, the City of Allen charter, and internal management.

### Basis of Accounting and Budgeting

The City's finances are accounted for in accordance with Generally Accepted Accounting Principles (GAAP) as established by the Governmental Accounting Standards Board (GASB).

The accounts of the City are organized and operated based on funds and account groups. Funds are established according to governmental accounting standards and are used to aid management in demonstrating compliance with finance-related legal and contractual provisions.

The City uses a budget format based on modified accrual accounting for governmental funds. This means that budgeted expenditures are recorded when the services or goods are received and the liabilities are incurred, but revenues are recognized only when they are measurable (the amount of revenue can be determined) and available (collectible within the current period or 60 days thereafter).

The City utilizes encumbrance accounting for its Governmental Fund types. Purchase orders, contracts, and other commitments for the expenditure of monies are recorded to reserve that portion of the applicable appropriation. Outstanding encumbrances at fiscal year-end do not constitute expenditures or liabilities; the commitments are re-appropriated and honored the subsequent fiscal year. Significant encumbrances are disclosed in the notes to the financial statements in conjunction with other commitments.

Proprietary Funds are budgeted using a full accrual accounting basis. Revenues are recognized when they are earned and are measurable by the City. Expenses are recognized as incurred. The budgetary basis for proprietary funds differs from the full accrual basis in a few areas:

- **Principal Repayment** – Repayment of debt principal is appropriated as an expense for budget purposes. Full accrual accounting classifies repayment of debt as a reduction of a Liability.
- **Capital Equipment Purchase** – Capital Outlay is an expense for budget purposes. Full accrual accounting recognizes Capital Outlay as an Asset.
- **Depreciation** – Depreciation is not recognized as an expense under the budgetary basis because Capital Outlay is recognized as an expense when acquired. The Golf Course is an exception to this rule as this fund is subsidized to maintain a positive working capital in compliance with policy.
- **Compensated Absences** – The full accrual basis accrues compensated absences. The budgetary basis recognizes these expenses as they come due.

The City's operating budget is adopted on an annual basis; all appropriations lapse at fiscal year-end. Capital projects have project-length or multi-year budgets approved by Council.

## Financial Reporting

Following the conclusion of the fiscal year, the City's accounting records are audited by an independent public accounting firm. The Finance department is responsible for preparing the Annual Financial Report in accordance with generally accepted accounting and financial reporting principles established by the Governmental Accounting Standards Board (GASB). The document shall also satisfy all criteria of the Government Finance Officers Association's Certificate of Achievement for Excellence in Financial Reporting program. The Annual Financial Report shows the status of the City's finances based on Generally Accepted Accounting Principles (GAAP). The Annual Financial Report shows fund revenues and expenditures on both a GAAP basis and budget basis for comparison purposes. The results of the annual audit prepared by independent certified public accountants designated by the City Council is included as part of the Annual Financial Report.

On-line reporting has been developed to allow individual departments to review and compare actual expenditures to budget as needed. The Finance department also reviews operating revenues and expenditures, recommending adjustments as needed. On a quarterly basis, the Finance department submits reports to the Council of receipts and disbursements in sufficient detail to show the financial condition of the City.

## Fund Balance, Working Capital and Debt Management Policy

To establish key elements for the financial stability of the City, the City Council formally approved a separate Fund Balance, Working Capital and Debt Management Policy to set guidelines for funds, reserves and debt management. The Council adopted the policy in September of 2011. See exhibit A in the appendix section.

### Reserves

The City maintains a prudent level of financial resources to protect against the need to reduce service levels or raise taxes and fees due to temporary revenue shortfalls or unpredicted one-time expenditures. In the General Fund, that level is 60 to 90 days of operating expenses. In the Enterprise Funds, the policy is for 90 to 120 days of operating expenses except for the Golf Course Fund. In the Debt Service Fund, a range of 5% to 10% of the required annual principal and interest payments is maintained. Although not formally adopted, it is practice for the Risk Management Fund to maintain a minimum reserve of \$3,500,000 to cover unexpected costs relating to health insurance claims. The City is self-insured for this component of the fund. All funds are monitored and managed according to the intended purpose of the individual fund.

### Debt Management

All debt issuances are for the purposes of financing capital infrastructure or long-lived costly assets. Each debt issuance is evaluated against multiple policies addressing debt service as a percent of operating expenditures, tax, and revenue bases for the repayment of debt, the overall debt burden on the community, statutory limitations and market factors affecting tax-exempt interest costs. Sizing of the City's capital improvement program based on debt capacity in conjunction with conservatively estimated pay-as-you go revenues help stabilize per capita debt and lower annual debt service costs to the City over the long-term. When interest rates decline, the City will analyze the benefits of issuing advance and current refunding bonds to take advantage of the economic gain obtained from the reduction of long-term interest costs. The City has identified the maximum amount of debt and debt service that should be outstanding at any time (see "Debt Policy", in the Debt Service Fund section, as well as the discussion of debt in the Capital Projects section of this document).

### Investment Policies

The City Council has formally approved a separate Investment Policy for the City of Allen that meets the requirements of the Public Funds Investment Act (PFIA), Section 2256 of the Texas Local Government Code. The policy is reviewed annually by the City Council and applies to all financial assets held by the City.



**Investment Strategies**

The City maintains portfolios which utilize the following four specific investment strategies designed to address the unique characteristics of the fund groups represented in the portfolios:

- **Operating Funds** - assure that anticipated cash flows are matched with adequate investment liquidity and to create a portfolio structure which will experience minimal volatility during economic cycles.
- **Debt Service Funds** - the assurance of investment liquidity adequate to cover the debt service obligation on the required payment date.
- **Reserve Funds** - generate a dependable revenue stream to the appropriate fund from securities with a low to moderate degree of volatility.
- **Special Projects or Special Purpose Funds** - assure that anticipated cash flows are matched with adequate investment liquidity.

**Investment Objectives**

The City shall manage and invest its cash with four objectives listed in priority order:

- Safety of the principal invested
- Liquidity and availability of cash to pay obligations when due
- Receive the highest possible rate of return (yield) consistent with the City's investment policy
- Investment officials shall act responsibly as custodians of the public trust

**Responsibility and Control**

Authority to manage the City's investment program is designated by a resolution adopted by the City Council. The Chief Financial Officer (CFO) is designated as the primary investment officer and the Assistant Chief Financial Officer is the secondary investment officer. The CFO may delegate the day-to-day activities to a responsible individual(s) who has received the appropriate training required by state statute. Investment officers shall attend at least one training session related to the officer's responsibility under the Act within 12 months after taking office or assuming duties. Investment officers are required to attend one training session every two years.

**Investment Portfolio**

Authorized investments and maximum percent of total investments include:

|   |      |
|---|------|
| Collateralized Certificates of Deposits (CD's)                    | 50%  |
| Collateralized Repurchase Agreements                              | 30%  |
| U.S. Treasury Obligations   | 100% |
| Municipal Investment Pool   | 100% |
| Commercial Bank Savings Accounts                                  | 15%  |
| U.S. Government Agency Securities, non-callable                   | 100% |
| U.S. Government Agency Securities, callable                       | 70%  |
| U.S. Government Sponsored Corporation's instruments, non-callable | 75%  |
| U.S. Government Sponsored Corporation's Instruments, callable     | 70%  |
| Commercial Paper  | 20%  |
| Banker's Acceptances  | 10%  |
| Guaranteed Investment Contracts                                   | 25%  |
| State or Local Governmental Obligations                           | 50%  |
| Money Market Mutual Funds   | 15%  |
| Local Government Investment Pools                                 | 100% |

**Term of Investment**

The maximum term of any investment may not exceed five (5) years.

**Quarterly Reporting**

On a quarterly basis, the authorized investment officers will submit a signed quarterly investment report to the City Council that describes in detail the investment position of the City, states the book value and market value of each separately invested asset at the beginning and end of the reporting period, states the maturity date of each separately invested asset, and states the compliance of the City's investment portfolio as it relates to the investment strategy stated in the City's Investment Policy.

**Procurement Planning**

All City purchases of goods or services are made in accordance with the Texas Local Government Code, including Chapter 252, Purchasing and Contracting Authority of Municipalities, other relevant federal, state, and local statutes. The City's purchasing policy requires all purchases greater than \$20,000 be approved by the City Manager and purchases of \$100,000 or greater must be advertised in accordance with the competitive bid process and awarded by the City Council.

The City implemented a Procurement Card (P-card) Program as a cost-effective alternative to the existing purchase order process. The P-card is used for small dollar/high volume purchases to assist employees to more quickly and easily to obtain the goods and services needed to get the job done. Internal controls have been implemented to safeguard against unauthorized transactions. The City's audit software allows every transaction to be reviewed for non-compliance and all findings are reviewed monthly. Cardholder activity is also evaluated monthly to monitor program goals, identify specific situational needs, and to review purchasing patterns.

The following shows a summary of approval requirements for purchases.

| APPROVAL REQUIREMENTS FOR PURCHASES   |                 |                      |                     |                    |              |              |
|---|-----------------|----------------------|---------------------|--------------------|--------------|--------------|
| Dollar Figure   | Requires Quotes | Director or Designee | Department Director | Purchasing Manager | City Manager | City Council |
| \$0 to less than \$3,000 (purchase order or credit card)                              |                 | √                    | √                   |                    |              |              |
| \$3,000 to less than \$20,000   | √               | √                    | √                   | √                  |              |              |
| \$20,000 to less than \$100,000   | √               |                      | √                   | √                  | √            |              |
| \$15,000 or more Professional Service Contracts                                       | √               |                      | √                   | √                  | √            |              |
| \$50,000 or more (Formal Bids - State required over \$50,000) Materials and Equipment |                 |                      | √                   | √                  | √            | √            |

**Prompt Payment**

All invoices approved for payment by the proper City authorities shall be paid within thirty (30) calendar days of receipt of goods or services or invoice date, whichever is later, in accordance with state law. The City will take advantage of all purchase discounts when possible. Checks are issued every Friday of the month except on holidays.

**Insurance and Risk Management**

The City has a comprehensive risk management program including property & liability, safety, workers' compensation, health & dental, and wellness.

## BUDGET OVERVIEW

The City has established a self-insurance plan for City employees and their covered dependents for medical and dental care. A commercial insurance company re-insures the City for individual claims more than \$125,000. The City participates in the Texas Municipal League Intergovernmental Risk Pool (TMLIRP), which provides the City with a full range of insurance products and services. TMLIRP carries the City's general liability, property and casualty, and workers' compensation insurances.

### **Balanced Budget**

The City is committed to a balanced budget and provides full disclosure when a deviation from a balanced budget is planned, or when one occurs. The City defines a balanced budget as one in which total appropriated expenditures are equal to or less than total projected revenues plus beginning fund balances.

### **Long-Range Planning**

The City's annual budget process involves incorporating the goals and strategies identified by the City Council's three-year strategic plan to provide for the community's highest priority needs. Strategic planning begins with determining the City's fiscal capacity based upon long-term financial forecasts of recurring available revenues. The City's five-year capital improvement program is used as a guide for project, debt, and other related budget planning.

### **Revenue Diversification**

The City is cognizant of the fact that a diversity of revenue sources is important to improve its ability to handle fluctuations in individual sources. The City continues to search for new revenue sources, while monitoring economic and legislative threats to current sources.

### **Use of One-Time Revenues**

The City of Allen does not use one-time revenues for ongoing expenditures. Similarly, it does not allow ongoing expenditures to result in a decrease to fund balance in any fund.

### **Budget Adjustments/Amendments**

Budget changes that do not affect the "bottom line" total for a department, but transfer dollars from one line-item to another within a department's operating budget, or changes between divisions within a department, are allowed at each Director's discretion. Any budget adjustment that brings about a change in the total appropriation for a department may be allowed by the City Manager at the written request of the department, based on the City's ability to fund the request. Any budget adjustment that brings about a change in total appropriations requires Council's approval in the form of an ordinance.

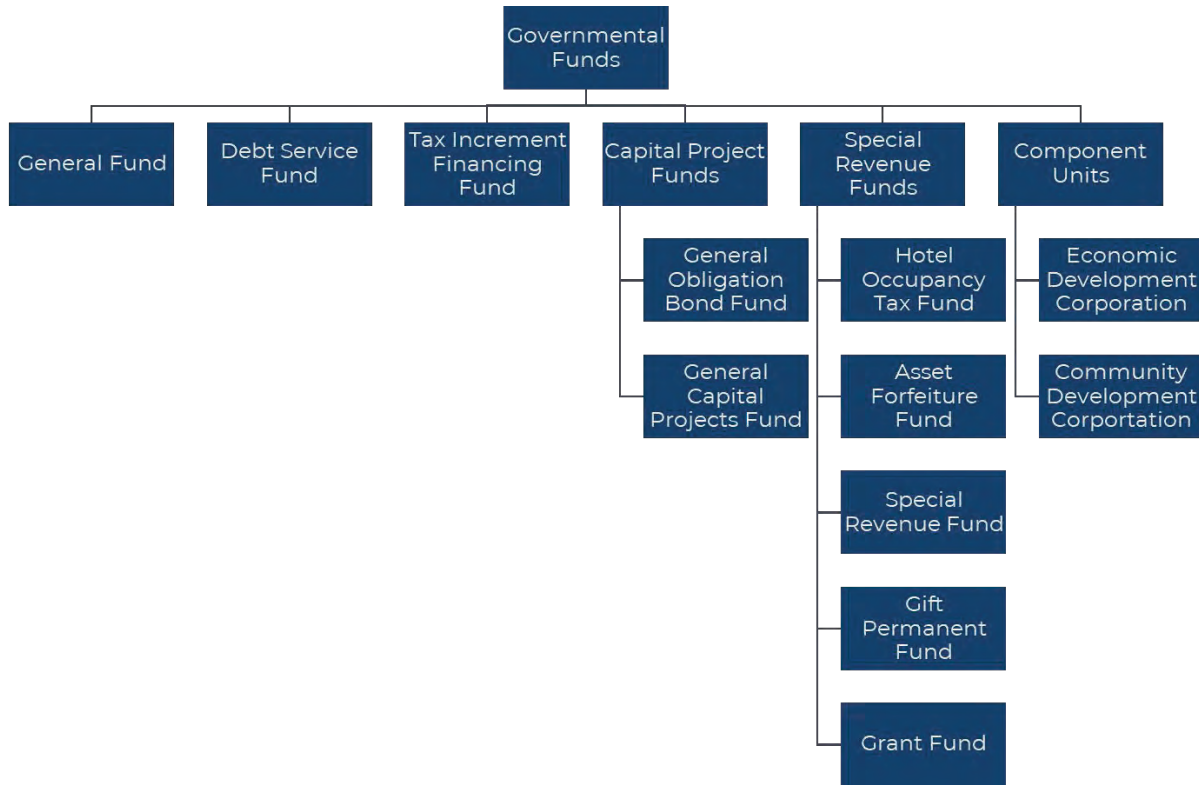
# FUND STRUCTURE

## FISCAL YEAR 2022-2023

The funds that make up the operating budget are divided into two categories: Governmental Funds and Proprietary Funds.

### GOVERNMENTAL FUND TYPES

Governmental funds are those generally used to account for tax-supported governmental activities. The City accounts and budgets for Governmental Funds using the modified accrual basis of accounting. This means that revenue is recognized in the accounting period in which it becomes available and is measurable; while expenditures are recognized in the accounting period in which they are incurred.



#### General Fund

The General Fund accounts for all financial resources except those required to be accounted for in other funds, and include basic governmental services such as Police, Fire and Parks functions, among others. All general tax revenues and other receipts not allocated to other funds by law or contractual agreement are accounted for in this fund.

#### Debt Service Fund

The Debt Service Fund accounts for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs. Debt Service expenditures are recognized when they mature.

## Tax Increment Financing Fund

The Tax Increment Financing (TIF) Fund accounts for property tax and sales tax revenues and eligible infrastructure expenditures associated with the City's Tax Increment Financing (TIF) zones and related TIF agreements.

## Capital Projects Funds

The Capital Projects Funds account for all resources used for the acquisition and/or construction of major capital facilities by the City, except those financed by proprietary funds and trust funds. The budgets for the funds are presented by project type as a five-year plan in the City's Capital Improvement Program document. This document is approved; and the updated plan is adopted, each year at the same time the annual operating budget is adopted. The funds include General Capital Projects, General Obligation Bond Fund, and Drainage Improvements. More detailed explanations of the purpose of each fund may be found in the Comprehensive Annual Financial Report.

## Special Revenue Funds

The Special Revenue Funds account for the proceeds of certain revenue sources, the expenditure of which are legally restricted for specific purposes.

### Hotel Occupancy Tax Fund

The Hotel Occupancy Tax Fund is used to account for funds received from hotel occupancy tax and expended as allowed by state law.

### Asset Forfeiture Fund

The Asset Forfeiture Fund is used to account for seized funds or property awarded to the City by court order and expended solely for law enforcement purposes.

### Special Revenue Fund

The Special Revenue Fund is used to account for funds that have external legal restrictions associated with their use.

### Gift Permanent Fund

The Gift Permanent Fund tracks the use of funds from substantial gifts.

### Grant Fund

The Grant Fund is used to account for monies received from other governmental agencies that have restricted legal requirements and multi-year budgets. The City's matching portion is transferred in from the applicable operating fund.

## Other Special Revenue Fund

Although the Other Special Revenue Fund is not included in the annual adopted operating budget, it is audited each year and is included in the City's Comprehensive Annual Financial Report. The proceeds from this revenue source are legally restricted to expenditures for specific purposes.

### Park Dedication Fund

To account for funds received and expended for the acquisition of additional park land, and for the development of neighborhood parks.

## Component Units

Component units are legally separate entities for which the City is financially accountable. The City is considered financially accountable for its component units because the City Council appoints the board members, approves budgets, authorizes debt issuances, and has access to the organizations' resources.

### Allen Economic Development Corporation (AEDC)

The AEDC is responsible for aiding, promoting and furthering economic development within the City.

**Community Development Corporation (CDC)**

The CDC is responsible for supporting improvements in community parks and recreation, streets and sidewalks, public safety, and the community library.

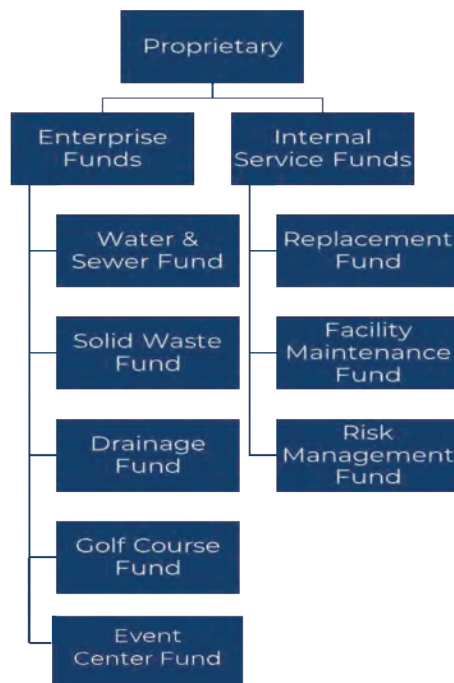
The chart below shows the relationship among the various funds and their primary revenue sources.

**Governmental Fund: Revenue Sources**

|                       | Property Tax | Sales & Use Tax | Bond Proceeds | User Fees | Special Revenue | Internal Services |
|-----------------------|--------------|-----------------|---------------|-----------|-----------------|-------------------|
| General Fund          | X            | X               |               | X         |                 |                   |
| Debt Service Fund     | X            |                 |               |           |                 |                   |
| TIF Fund              | X            | X               |               |           |                 |                   |
| GO Bond Fund          |              |                 | X             |           |                 |                   |
| General CIP Fund      |              |                 | X             | X         |                 |                   |
| Community Dev Corp    |              | X               |               |           |                 |                   |
| Economic Dev Corp     |              | X               |               |           |                 |                   |
| Hotel Tax Fund        |              | X               |               |           |                 |                   |
| Asset Forfeiture Fund |              |                 |               |           | X               |                   |
| Special Revenue Fund  |              |                 |               |           | X               |                   |
| Gift Permanent Fund   |              |                 |               |           | X               |                   |
| Grant Fund            |              |                 |               |           | X               |                   |

**PROPRIETARY FUND TYPES**

Proprietary funds use the flow of economic resources measurement focus and the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time they are consumed. There are two types of proprietary funds included in the budget: Enterprise Funds and Internal Service Funds.



## Enterprise Funds

The Enterprise Funds are used to account for operations that are financed and operated in a manner consistent with a private business enterprise. The intent of the governing body is that the cost (expenses, including depreciation) of providing goods or services to the public be financed or recovered primarily through user charges.

### Water and Sewer Fund

The Water and Sewer Fund is used to account for the provision of water and sewer services to the residents of the City. Activities include administration, operation and maintenance of the water and sewer system and billing and collection activities. Acquisition and construction of major water and sewer capital facilities and repayment of indebtedness from related bond issues and lease purchases are also accounted for in this proprietary fund. All costs are financed through charges made to utility customers. Rates are reviewed and adjusted when necessary to ensure the solvency of the fund.

### Solid Waste Fund

The Solid Waste Fund is used to account for revenues and expenses associated with the privately contracted trash collection service and the solid waste disposal contract with the North Texas Municipal Water District.

### Drainage Fund

The Drainage Fund is used to account for the provision of developing and maintaining proper drainage services to the residents of the City.

### Golf Course Fund

The Golf Course Fund was established to support the daily operations of The Courses at Watters Creek. Purchased in October 2004, the Golf Course provides additional recreational opportunities for the citizens of Allen and the surrounding region.

### Event Center Fund

The Event Center Fund was established to support the daily operations at the Event Center. The Event Center consists of the main arena and support facilities, the Allen Community Ice Rink, the south and north parking structures.

## Internal Service Funds

The Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the City, or to other governmental units, on a cost-reimbursement basis.

### Replacement Fund

The Replacement Fund accounts for the costs associated with the acquisition of capital assets such as vehicles, machinery and equipment through the rental of such items to other departments.

### Facility Maintenance Fund

The Facility Maintenance Fund accounts for the cost associated with major maintenance items arising from aging facilities throughout the City. An annual contribution from the General Fund is the sole source of revenue with expenditures being decided on a year-to-year basis by Executive Staff based on need.

**Risk Management Fund**

The Risk Management Fund accounts for the health insurance portion of employee and retiree benefits, for which the City is self-insured. The fund also includes property and liability insurance and worker’s compensation insurance, as well as the administrative costs of operating the fund. The total cost of the fund is charged proportionally to each of the other operating funds.

The chart on the below shows the relationship among the various funds and their primary revenue sources.

**Proprietary Fund: Revenue Sources**

|                               | <b>Property<br/>Tax</b> | <b>Sales &amp;<br/>Use Tax</b> | <b>Bond<br/>Proceeds</b> | <b>User<br/>Fees</b> | <b>Special<br/>Revenue</b> | <b>Internal<br/>Services</b> |
|-------------------------------|-------------------------|--------------------------------|--------------------------|----------------------|----------------------------|------------------------------|
| <b>Water &amp; Sewer Fund</b> |                         |                                |                          | X                    |                            |                              |
| <b>Solid Waste Fund</b>       |                         |                                |                          | X                    |                            |                              |
| <b>Drainage Fund</b>          |                         |                                |                          | X                    |                            |                              |
| <b>Golf Course Fund</b>       |                         |                                |                          | X                    |                            |                              |
| <b>Event Center Fund</b>      |                         |                                |                          | X                    |                            |                              |
| <b>Replacement Fund</b>       |                         |                                |                          |                      |                            | X                            |
| <b>Facility Maint. Fund</b>   |                         |                                |                          |                      |                            | X                            |
| <b>Risk Management Fund</b>   |                         |                                |                          |                      |                            | X                            |



# REVENUE SUMMARY

## FISCAL YEAR 2022-2023

The City's largest revenue sources are ad valorem taxes, sales taxes, and charges for services. Combined, the revenue sources constitute 80% of the total revenue. Below is a discussion of the major revenue sources and the underlying assumptions used in developing the budget. Along with any significant trends that affect the revenue assumptions in the current and future fiscal years.

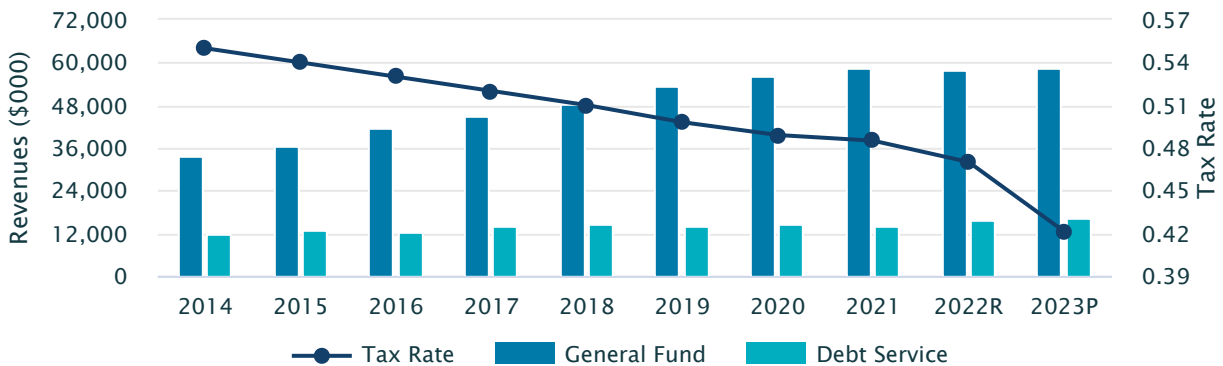
### Ad Valorem Taxes

*(25.5% of Total Revenues)*

Ad Valorem Taxes are the City's second largest revenue source overall and are the largest revenue source in the General Fund. Total estimated property tax revenues for FY2023 are \$76.88 million. This is for the General, Debt Service, and Tax Increment Financing (TIF) funds. In the General Fund, the portion of ad valorem taxes make up 49.4% of the fund's budgeted revenues and is estimated at \$58.29 million for fiscal year 2022-2023. The portion allocated to the Debt Service Fund is approximately \$16.17 million. The TIF fund amount is \$2.42 million.

On the first of October, the City's property tax is levied on the assessed value listed as of the prior January 1 for all real and certain personal property located in the City. Appraised values are established by the Collin Central Appraisal District at 100% of estimated value and certified by the Appraisal Review Board. The assessed value upon which the 2022 levy (for FY2023) was based is \$18,112,966,496. The collection rate is estimated at 100% and is based on the City's historically high collection rate. The total tax rate was lowered to 0.421200 per \$100 of valuation, of which 0.330703 is for General Fund operations. The remainder of the tax rate, 0.090497 per \$100 of valuation, is for the Debt Service Fund. Portions from both the General and Debt Service Funds will be allocated to the TIF Fund.

Tax Revenues and Tax Rates

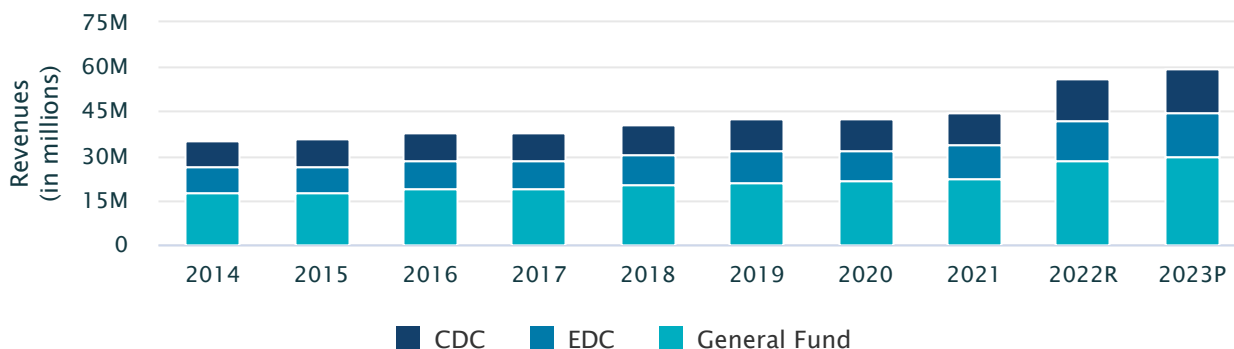


**Sales Tax**

*(19.8% of Total Revenues)*

Sales tax is collected by retailers and remitted to the State Comptroller’s Office for the sale of goods and services within the City of Allen. The state returns two cents, which is the portion designated for the City. One cent is used in the General Fund. The other cent is split evenly between the Allen Economic Development Corporation and the Allen Community Development Corporation, the primary source of revenue in those two funds. The City’s sales tax continues to grow and makes up approximately 25.2% of the total General Fund revenues, avoiding too heavy a reliance on such an elastic source of revenue. With the growth in previous years, the City Council has made an effort to use sales tax revenue to reduce the property tax rate for the citizens of Allen. The total sales tax collection for FY2022 revised is projected at \$56.26 million and FY2023 is projected at \$59.56 million.

**Sales Tax**



**Charges for Services**

*(34.4% of Total Revenues)*

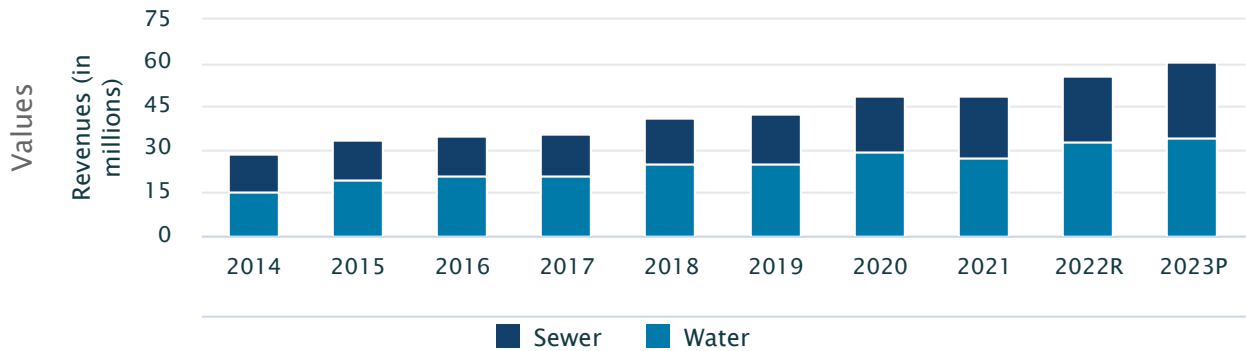
Charges for services is the largest source of revenue for the City, projected for FY2023 at \$103.79 million. Approximately 66% of this revenue stream is accounted for in the Water and Sewer and Solid Waste Funds. The remainder comes from charges in the Drainage Fund, user fees for various Parks and Recreation programs and facilities, event-related revenue at the Allen Event Center and Community Ice Rink. Other charges for services are internal charges that allow for cash funding of vehicle and equipment replacement and allocated costs of insurance premiums and claims.

The discussion below will focus on the Water and Sewer and Solid Waste Funds which are the largest portion of this category.

**Water and Sewer Fund**

Water and Sewer revenues are collected for the sale of water and disposal of sewage for residential, commercial and apartment usage. Revenues for fiscal year 2022-2023 are estimated at \$34.12 million for water sales and \$26.12 million for sewer charges. The City’s water and sewer rate study is used as a guide for projecting water and sewer revenues. The City completed a water and sewer rate study in 2022. The study examined fund expenses in detail for the next five years, Fiscal Years 23 to 27. The rapidly increasing costs for provision of treated water and wastewater treatment services by the North Texas Municipal Water District (NTMWD) factored significantly in calculating the recommended rate increases for the study period. The rate plan reflects water and sewer rate increases in the eight to eleven percent range over the next five years. The fund’s operational budget commits seventy-five percent of its expenses towards NTMWD payments. The balance of the operational budget funds the water and wastewater capital improvement program (CIP) and the operations and maintenance (O&M) costs that assure adequate system maintenance and the provision of high quality, reliable services to the citizens of Allen. Other factors that can impact this revenue source include the weather and rainfall totals.

### Water and Sewer Revenues



#### Solid Waste Fund

Solid Waste fees are charged for residential, commercial, and multi-family garbage collection and disposal. These fees cover the cost of collection and disposal of waste by Community Waste Disposal (CWD) and the North Texas Municipal Water District (NTMWD). Revenues for garbage, recycling, commercial, compost and hazardous waste collections and disposal are projected for fiscal year 2022-2023 at \$7.80 million.

#### Other Revenue Sources

*(3.3% of Total Revenues)*

Although not a large percentage of total City revenues, franchise fees, and licenses and permits are an important part of the General Fund revenues. Fluctuations in these revenue sources due to economic conditions can have a significant impact on the General Fund.

#### Franchise Fees

Franchise Fees are received from specific entities that provide utility services to residents and businesses in the City of Allen. Utilities (electric, telephone, gas, and cable) that operate in the City pay this fee for their use of the City’s right of way to run their utility lines. Telephone franchise fees are based on the number of access lines. Other franchise fees are based on a percentage of gross receipts or units of energy sold. The budget is based on population increase and projected utility use. Electric and gas franchise fees can be impacted by weather conditions. Franchise fees for fiscal year 2022-2023 are projected at approximately \$6.95 million. The impact of Senate Bill 1152 is being monitored for trends.

#### Licenses and Permits

License and permit revenues represent 1.0% or approximately \$2.99 million of the total projected revenues for the new fiscal year. License and permit revenues are made up of commercial permits, and City licensing revenues and inspection fees, and are collected by the Community Development department. This revenue also includes project permits that cover all parts of construction (electrical, plumbing, mechanical permits, and certificate of occupancy fees), specific permits (fences, electric, plumbing, etc.) and service fees (re-inspections, special inspections, and special services). Overall permit revenue for FY2023 is expected to be less than the FY2022 revised estimates based on the slowing of development anticipated in FY2023.

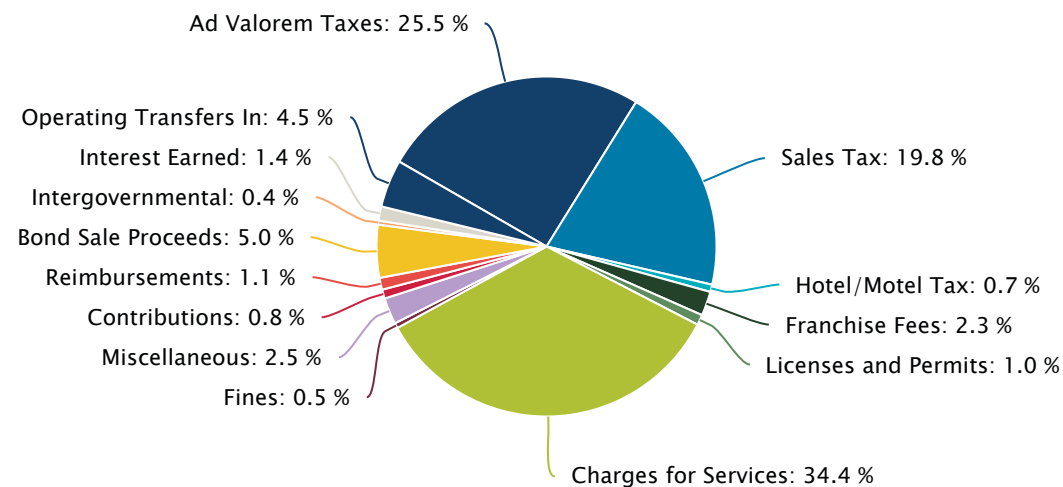


# COMBINED BUDGET SUMMARY

## FISCAL YEAR 2022-2023

|                           | Enterprise Funds      |                      |                      |                      |                      |                      |                      |                     |                     |                     | Special Rev.        |
|---------------------------|-----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---------------------|---------------------|---------------------|---------------------|
|                           | General Fund          | Debt Service         | TIF Fund             | G.O. Bond            | General CIP          | Water & Sewer        | Solid Waste          | Drainage Utility    | Golf Course         | Event Center        | Hotel Occup. Tax    |
| <b>BEGINNING BALANCE</b>  | \$ 29,242,193         | \$ 146,661           | \$ 9,820,376         | \$ 27,446,613        | \$ 46,900,205        | \$ 15,505,136        | \$ 2,813,159         | \$ 818,918          | \$ 1,779,393        | \$ -                | \$ 1,811,887        |
| <b>REVENUES</b>           |                       |                      |                      |                      |                      |                      |                      |                     |                     |                     |                     |
| Ad Valorem Taxes          | 58,288,131            | 16,171,085           | 2,420,988            | -                    | -                    | -                    | -                    | -                   | -                   | -                   | -                   |
| Sales Tax                 | 29,742,582            | -                    | 213,085              | -                    | -                    | -                    | -                    | -                   | -                   | -                   | -                   |
| Hotel/Motel Tax           | -                     | -                    | -                    | -                    | -                    | -                    | -                    | -                   | -                   | -                   | 2,118,156           |
| Franchise Fees            | 6,812,426             | -                    | -                    | -                    | -                    | -                    | -                    | -                   | -                   | -                   | -                   |
| Licenses and Permits      | 2,989,565             | -                    | -                    | -                    | -                    | -                    | -                    | -                   | -                   | -                   | -                   |
| Charges for Services      | 5,626,046             | -                    | -                    | -                    | 655,000              | 61,021,437           | 7,803,542            | 2,291,269           | 4,139,988           | 5,154,969           | -                   |
| Fines                     | 1,349,588             | -                    | -                    | -                    | -                    | -                    | -                    | -                   | -                   | -                   | -                   |
| Miscellaneous             | 360,606               | -                    | -                    | -                    | 50,000               | 10,000               | 36,500               | -                   | 221,488             | 497,999             | -                   |
| Contributions             | 2,515,596             | -                    | -                    | -                    | -                    | -                    | -                    | -                   | -                   | -                   | -                   |
| Reimbursements            | 1,904,356             | -                    | -                    | -                    | 50,000               | 295,000              | -                    | 5,000               | -                   | 589,150             | -                   |
| Bond Sale Proceeds        | -                     | -                    | -                    | 15,062,060           | -                    | -                    | -                    | -                   | -                   | -                   | -                   |
| Intergovernmental         | 111,826               | -                    | 190,660              | -                    | 882,000              | -                    | -                    | -                   | -                   | -                   | -                   |
| Interest Earned           | 1,157,956             | 21,282               | 138,959              | 741,598              | 800,460              | 111,660              | 35,935               | 14,056              | -                   | -                   | 29,879              |
| Transfers In              | 7,189,554             | -                    | -                    | -                    | 300,000              | 3,052,804            | -                    | -                   | -                   | 2,022,487           | -                   |
| <b>TOTAL REVENUES</b>     | <b>118,048,232</b>    | <b>16,192,367</b>    | <b>2,963,692</b>     | <b>15,803,658</b>    | <b>2,737,460</b>     | <b>64,490,901</b>    | <b>7,875,977</b>     | <b>2,310,325</b>    | <b>4,361,476</b>    | <b>8,264,605</b>    | <b>2,148,035</b>    |
| <b>TOTAL AVAILABLE</b>    | <b>\$ 147,290,425</b> | <b>\$ 16,339,028</b> | <b>\$ 12,784,068</b> | <b>\$ 43,250,271</b> | <b>\$ 49,637,665</b> | <b>\$ 79,996,037</b> | <b>\$ 10,689,136</b> | <b>\$ 3,129,243</b> | <b>\$ 6,140,869</b> | <b>\$ 8,264,605</b> | <b>\$ 3,959,922</b> |
| <b>EXPENDITURES</b>       |                       |                      |                      |                      |                      |                      |                      |                     |                     |                     |                     |
| General Government        | 24,600,587            | -                    | 802,897              | 250,000              | -                    | -                    | -                    | -                   | -                   | -                   | -                   |
| Public Safety             | 56,069,670            | -                    | -                    | -                    | -                    | -                    | -                    | -                   | -                   | -                   | -                   |
| Public Works              | 7,623,497             | -                    | -                    | -                    | -                    | 46,278,787           | 7,866,216            | 1,951,314           | -                   | -                   | -                   |
| Culture & Recreation      | 23,124,569            | -                    | -                    | 8,891,000            | 3,649,363            | -                    | -                    | -                   | 3,909,862           | 1,607,128           | 2,415,872           |
| Community Development     | 4,598,605             | -                    | -                    | -                    | -                    | -                    | -                    | -                   | -                   | -                   | -                   |
| Transfers Out             | 2,031,304             | -                    | -                    | 329,475              | -                    | 7,747,277            | 333,105              | 441,757             | -                   | -                   | 354,025             |
| Debt Service              | -                     | 16,326,525           | -                    | -                    | -                    | 2,601,866            | -                    | -                   | -                   | -                   | -                   |
| Capital Projects          | -                     | -                    | -                    | -                    | -                    | 7,293,500            | 300,000              | -                   | -                   | -                   | -                   |
| Depreciation              | -                     | -                    | -                    | -                    | -                    | -                    | -                    | -                   | 160,000             | -                   | -                   |
| Event Center              | -                     | -                    | -                    | -                    | -                    | -                    | -                    | -                   | -                   | 6,657,477           | -                   |
| <b>TOTAL EXPENDITURES</b> | <b>118,048,232</b>    | <b>16,326,525</b>    | <b>802,897</b>       | <b>9,470,475</b>     | <b>3,649,363</b>     | <b>63,921,430</b>    | <b>8,499,321</b>     | <b>2,393,071</b>    | <b>4,069,862</b>    | <b>8,264,605</b>    | <b>2,769,897</b>    |
| <b>ENDING BALANCE</b>     | <b>\$ 29,242,194</b>  | <b>\$ 12,503</b>     | <b>\$ 11,981,171</b> | <b>\$ 33,779,796</b> | <b>\$ 45,988,302</b> | <b>\$ 16,074,607</b> | <b>\$ 2,189,815</b>  | <b>\$ 736,172</b>   | <b>\$ 2,071,007</b> | <b>\$ -</b>         | <b>\$ 1,190,025</b> |

DISTRIBUTION OF REVENUES – ALL FUNDS

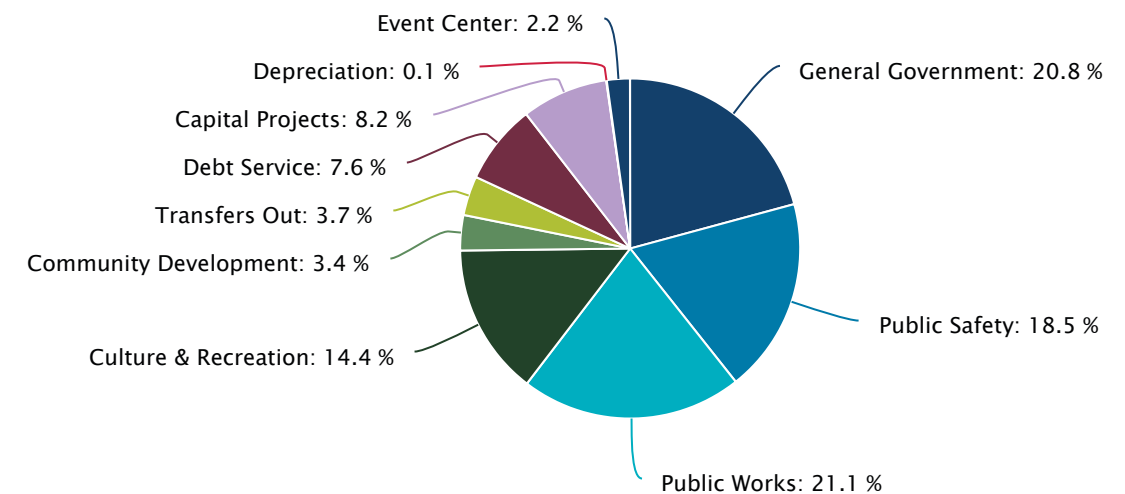


# COMBINED BUDGET SUMMARY

## FISCAL YEAR 2022-2023

| Asset Forfeiture  | Special Revenue Funds |                   |                     | Internal Service Funds |                      |                      | Component Units      |                       | Total All Funds 2022-2023 |
|-------------------|-----------------------|-------------------|---------------------|------------------------|----------------------|----------------------|----------------------|-----------------------|---------------------------|
|                   | Special Revenue       | Permanent Fund    | Grant Fund          | Replacement Fund       | Facility Maintenance | Risk Management      | Economic Development | Community Development |                           |
| \$ 196,211        | \$ 1,525,900          | \$ 393,184        | \$ 220,800          | \$ 18,491,307          | \$ 1,134,046         | \$ 10,553,223        | \$ 31,271,734        | \$ 27,902,263         | \$ 227,973,209            |
| -                 | -                     | -                 | -                   | -                      | -                    | -                    | -                    | -                     | 76,880,204                |
| -                 | -                     | -                 | -                   | -                      | -                    | -                    | 14,800,195           | 14,800,195            | 59,556,057                |
| -                 | 138,560               | -                 | -                   | -                      | -                    | -                    | -                    | -                     | 2,118,156                 |
| -                 | -                     | -                 | -                   | -                      | -                    | -                    | -                    | -                     | 6,950,986                 |
| -                 | -                     | -                 | -                   | 2,825,109              | -                    | 14,267,906           | -                    | -                     | 2,989,565                 |
| -                 | 129,829               | -                 | -                   | -                      | -                    | -                    | -                    | -                     | 103,785,266               |
| 190,000           | -                     | -                 | 5,615,278           | 587,951                | -                    | -                    | 20,100               | -                     | 1,479,417                 |
| -                 | -                     | -                 | -                   | -                      | -                    | -                    | 42,068               | -                     | 7,589,922                 |
| -                 | -                     | -                 | -                   | 100,000                | -                    | 501,000              | -                    | -                     | 2,557,664                 |
| -                 | -                     | -                 | -                   | -                      | -                    | -                    | -                    | -                     | 3,444,506                 |
| -                 | -                     | -                 | -                   | -                      | -                    | -                    | -                    | -                     | 15,062,060                |
| 2,685             | 30,468                | 4,225             | -                   | 300,776                | 18,000               | 140,000              | 146,467              | 373,935               | 1,184,486                 |
| -                 | -                     | -                 | 4,500               | -                      | 481,097              | 624,959              | -                    | -                     | 4,068,341                 |
| <b>192,685</b>    | <b>298,857</b>        | <b>4,225</b>      | <b>5,619,778</b>    | <b>3,813,836</b>       | <b>499,097</b>       | <b>15,533,865</b>    | <b>15,008,830</b>    | <b>15,174,130</b>     | <b>301,342,031</b>        |
| <b>\$ 388,896</b> | <b>\$ 1,824,757</b>   | <b>\$ 397,409</b> | <b>\$ 5,840,578</b> | <b>\$ 22,305,143</b>   | <b>\$ 1,633,143</b>  | <b>\$ 26,087,088</b> | <b>\$ 46,280,564</b> | <b>\$ 43,076,393</b>  | <b>\$ 529,315,240</b>     |
| -                 | 716,520               | -                 | -                   | 5,684,504              | 94,686               | 15,013,812           | 10,607,358           | 5,180,578             | 62,950,942                |
| 32,687            | -                     | -                 | 23,474              | -                      | -                    | -                    | -                    | -                     | 56,125,831                |
| -                 | -                     | -                 | 28,870              | -                      | -                    | -                    | -                    | -                     | 63,719,814                |
| -                 | -                     | -                 | 5,567,434           | -                      | -                    | -                    | -                    | -                     | 43,626,664                |
| -                 | 99,179                | -                 | -                   | -                      | -                    | -                    | -                    | -                     | 10,166,039                |
| -                 | -                     | -                 | -                   | -                      | -                    | -                    | 1,684,443            | 2,417,211             | 11,336,122                |
| -                 | -                     | -                 | -                   | -                      | -                    | -                    | -                    | 17,285,747            | 23,030,045                |
| -                 | -                     | -                 | -                   | -                      | -                    | -                    | -                    | -                     | 24,879,247                |
| -                 | -                     | -                 | -                   | -                      | -                    | -                    | -                    | -                     | 160,000                   |
| -                 | -                     | -                 | -                   | -                      | -                    | -                    | -                    | -                     | 6,657,477                 |
| <b>32,687</b>     | <b>815,699</b>        | <b>-</b>          | <b>5,619,778</b>    | <b>5,684,504</b>       | <b>94,686</b>        | <b>15,013,812</b>    | <b>12,291,801</b>    | <b>24,883,536</b>     | <b>302,652,181</b>        |
| <b>\$ 356,209</b> | <b>\$ 1,009,058</b>   | <b>\$ 397,409</b> | <b>\$ 220,800</b>   | <b>\$ 16,620,639</b>   | <b>\$ 1,538,457</b>  | <b>\$ 11,073,276</b> | <b>\$ 33,988,763</b> | <b>\$ 18,192,857</b>  | <b>\$ 226,663,060</b>     |

DISTRIBUTION OF EXPENDITURES – ALL FUNDS



# COMBINED BUDGET SUMMARY

## FISCAL YEAR 2022-2023

|                           | 2020-2021<br>ACTUAL   | 2021-2022<br>BUDGET   | 2021-2022<br>AMENDED  | 2022-2023<br>BUDGET   |
|---------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| <b>BEGINNING BALANCE</b>  | <b>\$ 184,845,306</b> | <b>\$ 181,094,331</b> | <b>\$ 234,125,089</b> | <b>\$ 227,973,209</b> |
| <b>REVENUES</b>           |                       |                       |                       |                       |
| Ad Valorem Taxes          | 71,825,685            | 74,426,105            | 74,543,873            | 76,880,204            |
| Sales Tax                 | 50,734,027            | 45,101,200            | 56,256,455            | 59,556,057            |
| Hotel Tax                 | 1,337,147             | 1,495,187             | 1,768,930             | 2,118,156             |
| Franchise Fees            | 6,821,738             | 7,034,975             | 6,889,103             | 6,950,986             |
| Licenses and Permits      | 3,805,695             | 3,092,600             | 3,151,600             | 2,989,565             |
| Charges for Services      | 87,885,629            | 96,497,101            | 98,099,509            | 103,785,266           |
| Fines                     | 1,171,378             | 910,535               | 1,321,290             | 1,479,417             |
| Miscellaneous             | 3,512,824             | 1,520,146             | 21,119,996            | 7,589,922             |
| Contributions             | 790,151               | 2,483,797             | 2,549,764             | 2,557,664             |
| Reimbursements            | 4,586,299             | 2,602,113             | 2,631,897             | 3,444,506             |
| Bond Proceeds             | 29,595,674            | 5,974,740             | 23,000,000            | 15,062,060            |
| Intergovernmental         | 7,504,384             | 1,196,312             | 3,871,449             | 1,184,486             |
| Interest Earned           | 3,149,467             | 3,517,375             | 3,464,448             | 4,068,341             |
| Operating Transfers In    | 27,253,832            | 9,695,177             | 12,707,873            | 13,675,401            |
| <b>TOTAL REVENUES</b>     | <b>299,973,930</b>    | <b>255,547,363</b>    | <b>311,376,187</b>    | <b>301,342,031</b>    |
| <b>TOTAL AVAILABLE</b>    | <b>484,819,236</b>    | <b>436,641,694</b>    | <b>545,501,276</b>    | <b>529,315,240</b>    |
| <b>EXPENDITURES</b>       |                       |                       |                       |                       |
| General Government        | 48,815,642            | 61,752,837            | 62,650,702            | 62,950,942            |
| Public Safety             | 50,942,150            | 50,379,443            | 54,073,597            | 56,125,831            |
| Public Works              | 58,705,970            | 70,081,875            | 68,969,007            | 63,719,814            |
| Culture & Recreation      | 34,193,240            | 70,683,805            | 74,604,002            | 43,626,664            |
| Community Development     | 6,424,512             | 4,653,874             | 12,362,225            | 10,166,039            |
| Debt Service              | 12,136,864            | 7,730,060             | 23,800,222            | 23,030,045            |
| Capital Projects          | 28,373,508            | 23,754,801            | 12,943,166            | 24,879,247            |
| Transfers Out             | 10,939,203            | 11,162,388            | 7,965,145             | 11,336,122            |
| Depreciation              | 163,058               | 160,000               | 160,000               | 160,000               |
| Event Center              | -                     | -                     | -                     | 6,657,477             |
| <b>TOTAL EXPENDITURES</b> | <b>250,694,147</b>    | <b>300,359,083</b>    | <b>317,528,066</b>    | <b>302,652,181</b>    |
| <b>ENDING BALANCE</b>     | <b>234,125,089</b>    | <b>136,282,611</b>    | <b>227,973,209</b>    | <b>226,663,060</b>    |

# COMBINED BUDGET SUMMARY

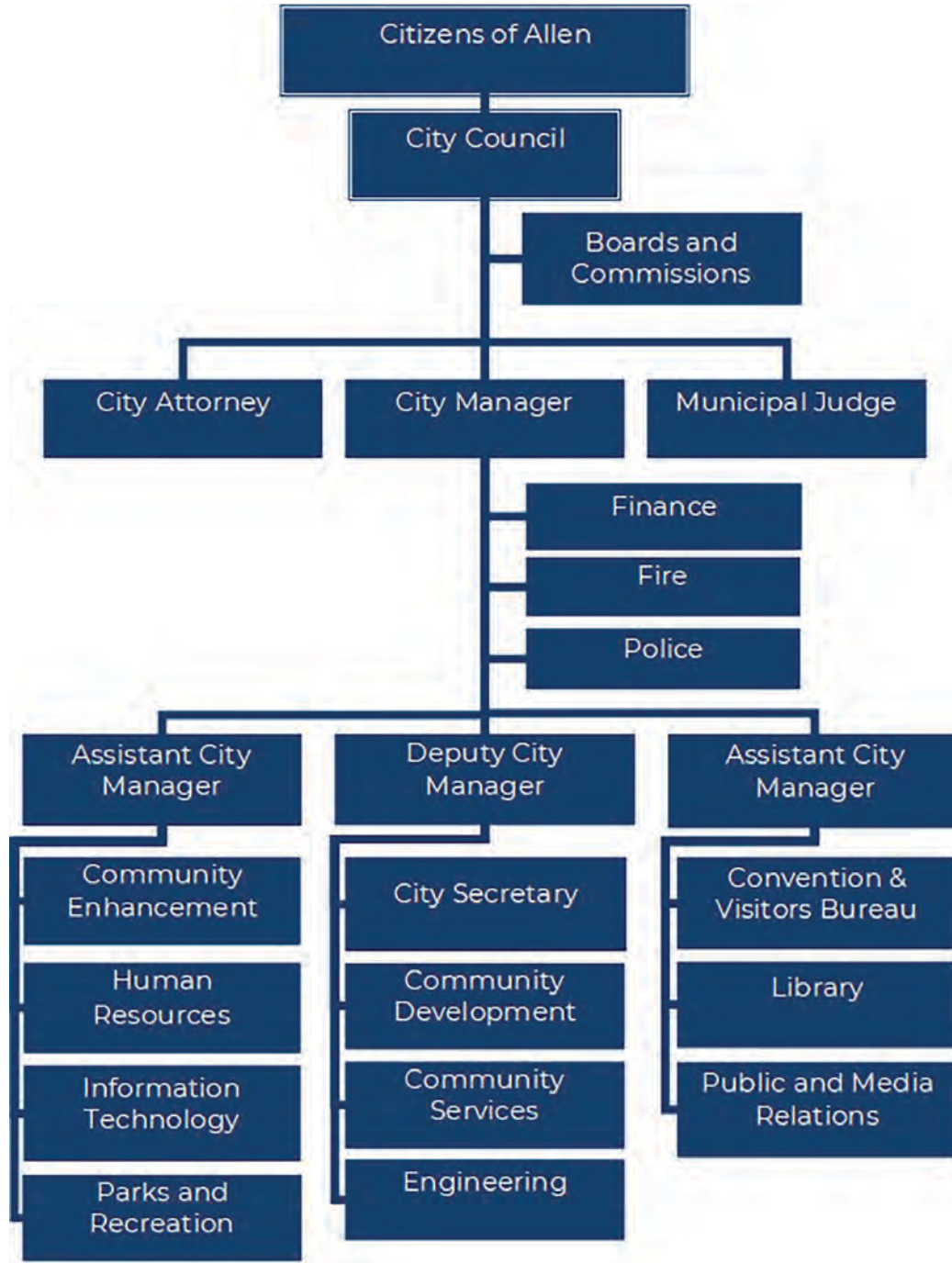
## FISCAL YEAR 2022-2023

The following table indicates the reasons for projected changes in fund balances/retained earnings of \$1,310,150:

| Fund  | 2021-2022<br>Year End<br>Estimate | 2022-2023<br>Year End<br>Projection | Difference           | Explanation  |
|---|-----------------------------------|-------------------------------------|----------------------|--|
| General Fund  | \$29,242,193                      | \$29,242,194                        | \$0                  | The fund is within fund balance policy of 60-90 days of operational expenses.  |
| Debt Service  | \$146,661                         | \$12,503                            | \$(134,158)          | The fund balance is restricted to servicing debt.  |
| TIF   | \$9,820,376                       | \$11,981,171                        | \$2,160,795          | Property and sales tax have been collected in TIF #2. TIF #1 grants are paid annually.   |
| Capital Projects Funds  | \$74,346,818                      | \$79,768,098                        | \$5,421,280          | Restricted revenues are accumulated in the fund and are expended as allowed.   |
| Utility Enterprise Funds<br>(Water & Sewer, Solid Waste,<br>and Drainage Utility) | \$19,137,213                      | \$19,000,594                        | \$(136,619)          | These funds are within fund balance policy of 90-120 days.   |
| Event Center  | \$-                               | \$-                                 | \$-                  | This fund is new for FY2023  |
| Golf Course   | \$1,779,393                       | \$2,071,007                         | \$291,614            | If required, this fund receives transfers from the General Fund to ensure positive net position.   |
| Hotel Occupancy Tax   | \$1,811,887                       | \$1,190,025                         | \$(621,862)          | Fund balance is restricted by state law.   |
| Asset Forfeiture  | \$196,211                         | \$356,209                           | \$159,998            | Funds collected in the current year may be appropriated in subsequent years as allowed by law.   |
| Special Revenue   | \$1,525,900                       | \$1,009,058                         | \$(516,842)          | Restricted revenues are accumulated in the fund and are expended as allowed.   |
| Permanent Fund  | \$393,184                         | \$397,409                           | \$4,225              | The fund tracks use of funds from substantial gifts.   |
| Grants  | \$220,800                         | \$220,800                           | \$-                  | Funds carried over from prior years are appropriated for allowable expenditures. Expenditures are only for those goods or services as allowed by law, or as approved by the agencies awarding the grants.  |
| Replacement Fund  | \$18,491,307                      | \$16,620,639                        | \$(1,870,668)        | Reserves in the fund are used for scheduled replacements of vehicles, technology and equipment. Revenues are received based on the useful life of existing assets, while expenses are based on a set replacement schedule, which is subject to annual management review. |
| Facility Maintenance  | \$1,134,046                       | \$1,538,457                         | \$404,411            | Revenues are accumulated in the fund to accommodate the needs of large-scale projects for replacing components of aging facilities.  |
| Risk Management   | \$10,553,223                      | \$11,073,276                        | \$520,053            | The working capital is within targeted levels.   |
| Economic Development  | \$31,271,734                      | \$33,988,763                        | \$2,717,029          | Reserves in the fund are used towards economic development incentives, as they arise.  |
| Community Development   | \$27,902,263                      | \$18,192,857                        | \$(9,709,406)        | Changes in fund balance are influenced by the timing, size and ability to complete capital projects.   |
| <b>Totals</b>   | <b>\$227,973,209</b>              | <b>\$226,663,060</b>                | <b>\$(1,310,150)</b> |  |

# CITY OF ALLEN

## ORGANIZATIONAL CHART





# STAFFING SUMMARY

## FISCAL YEAR 2022-2023

|   | ACTUAL<br>2020-2021 | ORIGINAL<br>2021-2022 | REVISED<br>2021-2022 | PROPOSED<br>2022-2023 | Increase<br>(Decrease)<br>FY2022R to FY2023 |
|---|---------------------|-----------------------|----------------------|-----------------------|---|
| <b>General Fund</b>                             |                     |                       |                      |                       |   |
| City Secretary                                  | 5.50                | 5.50                  | 5.75                 | 5.75                  | -   |
| Municipal Court                                 | 10.00               | 10.00                 | 10.00                | 10.00                 | -   |
| City Administration                             | 4.50                | 4.50                  | 4.50                 | 4.50                  | -   |
| Public & Media Relations                        | 10.00               | 10.00                 | 10.00                | 10.00                 | -   |
| Information Technology                          | 19.48               | 21.48                 | 21.48                | 21.48                 | -   |
| Human Resources                                 | 6.50                | 6.50                  | 6.50                 | 7.00                  | 0.50  |
| Police  | 202.00              | 204.00                | 204.00               | 211.00                | 7.00  |
| Parks & Recreation                              | 142.83              | 142.83                | 142.83               | 202.31                | 59.48                                       |
| Allen Event Center                              | 42.70               | 42.70                 | 42.70                | 0.00                  | (42.70)                                     |
| Library   | 37.79               | 37.79                 | 37.79                | 37.79                 | -   |
| Fire  | 118.00              | 122.00                | 122.00               | 126.00                | 4.00  |
| Community Development                           | 20.00               | 20.00                 | 20.00                | 21.00                 | 1.00  |
| Community Enhancement                           | 14.00               | 15.00                 | 15.00                | 16.00                 | 1.00  |
| Community Services                              | 29.00               | 29.00                 | 29.00                | 29.00                 | -   |
| Finance   | 21.00               | 21.00                 | 21.00                | 22.00                 | 1.00  |
| Engineering                                     | 16.00               | 16.00                 | 16.00                | 16.00                 | -   |
| <b>Total General Fund</b>                       | <b>699.30</b>       | <b>708.30</b>         | <b>708.55</b>        | <b>739.83</b>         | <b>31.28</b>                                |
| Water & Sewer Fund                              | 80.00               | 82.00                 | 83.00                | 85.50                 | 2.50  |
| Solid Waste Fund                                | 8.50                | 8.50                  | 8.50                 | 9.00                  | 0.50  |
| Drainage Fund                                   | 10.00               | 10.00                 | 9.00                 | 9.00                  | -   |
| Golf Course Fund                                | 32.14               | 32.14                 | 32.14                | 32.14                 | -   |
| Allen Event Center Fund                         | 0.00                | 0.00                  | 0.00                 | 42.70                 | 42.70                                       |
| Hotel Fund                                      | 5.50                | 5.50                  | 5.50                 | 6.50                  | 1.00  |
| Risk Management Fund                            | 4.50                | 4.50                  | 4.50                 | 5.00                  | 0.50  |
| Economic Development Fund                       | 7.50                | 7.50                  | 7.50                 | 7.50                  | -   |
| <b>Total City of Allen Employees, All Funds</b> | <b>847.44</b>       | <b>858.44</b>         | <b>858.69</b>        | <b>937.17</b>         | <b>78.48</b>                                |

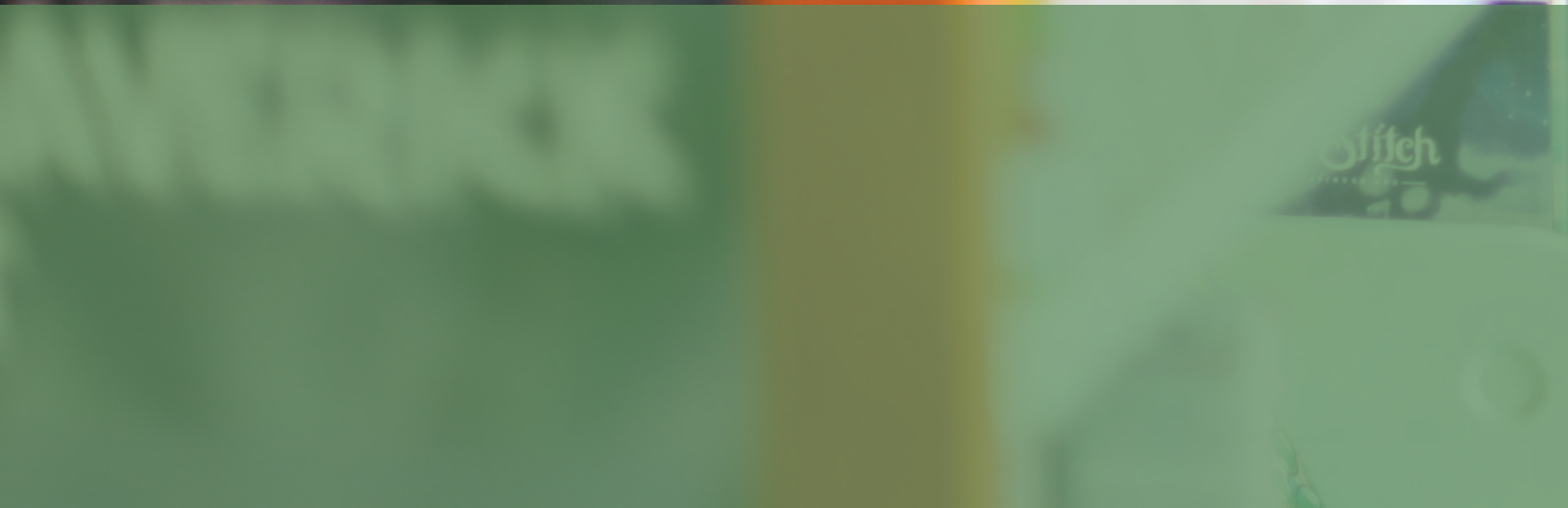
All positions are shown as full-time equivalents (FTE).

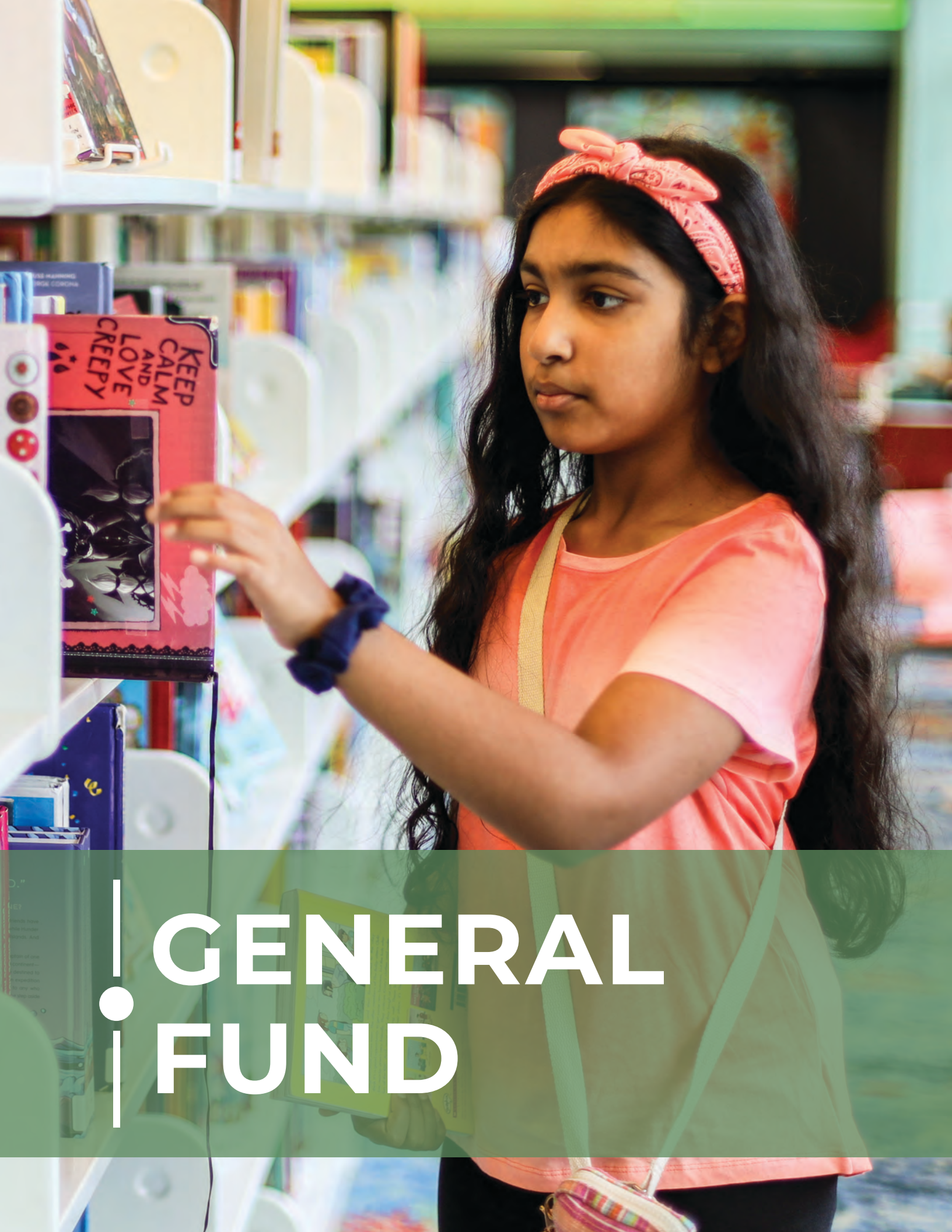
### Revised 2021-2022

- Add .25 FTE in City Secretary for an increase in hours for two (2) Administrative Assistants
- Transfer 1.0 FTE to the the Water & Sewer Fund from the Drainage Fund for a Graduate Engineer
- Transfer 42.70 from the Allen Event Center General Fund to the Allen Event Center Enterprise Fund

### Proposed 2022-2023

- Add 1.0 FTE split between Human Resources and the Risk Fund for a Human Resources Generalist
- Add 7.0 FTE in Police for three (3) EMS Dispatchers, one (1) Victim Advocate, three (3) Police Officers
- Add 59.48 FTE in Parks and Recreation for staffing at the Stephen Terrell Recreation Center
- Add 4.0 FTE in Fire for four (4) Firefighter Paramedics.
- Add 1.0 FTE in Community Development for a Senior Planner
- Add 1.0 FTE in Community Enhancement for a Senior Environmental Health Specialist
- Add 1.0 FTE in Finance for a Senior Accounting Technician
- Add 3.0 FTE in W&S for a Superintendent, a Sr Code Compliance Officer, and an Environmental Health Specialist
- Transfer .50 FTE from W&S to Solid Waste for a Code Compliance position previously split between the funds
- Transfer 42.70 FTE from the Allen Event Center General Fund to the Allen Event Center Enterprise Fund
- Add 1.0 FTE in the Hotel Fund for a CVB Social Media and Content Coordinator





! GENERAL  
! FUND

# REVENUE & EXPENDITURE SUMMARY

## GENERAL FUND

|                                     | 2020-2021<br>ACTUAL  | 2021-2022<br>BUDGET  | 2021-2022<br>AMENDED | 2022-2023<br>BUDGET  |
|-------------------------------------|----------------------|----------------------|----------------------|----------------------|
| UNASSIGNED FUND BALANCE             | 26,316,204           | 25,952,103           | 27,699,947           | 29,242,193           |
| <b>TOTAL BEGINNING FUND BALANCE</b> | <b>\$ 26,316,204</b> | <b>\$ 25,952,103</b> | <b>\$ 27,699,947</b> | <b>\$ 29,242,193</b> |

**REVENUES**

|                                 |                       |                       |                       |                       |
|---------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Ad Valorem Taxes                | 56,379,891            | 56,742,452            | 56,885,649            | 58,288,131            |
| Sales Tax                       | 25,344,374            | 22,644,387            | 28,156,146            | 29,742,582            |
| Franchise Fees                  | 6,669,763             | 6,899,740             | 6,744,698             | 6,812,426             |
| Licenses and Permits            | 3,805,695             | 3,092,600             | 3,151,600             | 2,989,565             |
| Charges for Services            | 7,512,855             | 10,803,425            | 13,286,169            | 5,626,046             |
| Fines                           | 1,076,468             | 834,577               | 1,204,869             | 1,349,588             |
| Miscellaneous                   | 450,202               | 125,260               | 239,186               | 360,606               |
| Contributions                   | 674,476               | 2,483,797             | 2,496,997             | 2,515,596             |
| Reimbursements                  | 1,529,763             | 1,575,615             | 1,735,365             | 1,904,356             |
| Intergovernmental               | 4,163,392             | 123,652               | 151,467               | 111,826               |
| Interest Earned                 | 604,194               | 593,751               | 872,811               | 1,157,956             |
| Operating Transfers In          | 5,119,962             | 6,261,414             | 6,095,044             | 7,189,554             |
| <b>TOTAL OPERATING REVENUES</b> | <b>\$ 113,331,035</b> | <b>\$ 112,180,670</b> | <b>\$ 121,020,001</b> | <b>\$ 118,048,232</b> |

| <b>EXPENDITURES</b>                 | 2020-2021<br>ACTUAL   | 2021-2022<br>BUDGET   | 2021-2022<br>AMENDED  | 2022-2023<br>BUDGET   |
|-------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| General Government                  | 20,744,905            | 22,598,579            | 23,559,912            | 24,600,587            |
| Public Safety                       | 50,010,972            | 49,708,787            | 53,229,022            | 56,069,670            |
| Public Works                        | 6,664,683             | 6,863,481             | 7,214,243             | 7,623,497             |
| Culture & Recreation                | 24,027,209            | 27,514,154            | 29,400,421            | 23,124,569            |
| Community Development               | 3,590,155             | 4,128,976             | 4,306,008             | 4,598,605             |
| <b>TOTAL OPERATING EXPENDITURES</b> | <b>\$ 105,037,924</b> | <b>\$ 110,813,977</b> | <b>\$ 117,709,607</b> | <b>\$ 116,016,928</b> |

|               |           |           |           |           |
|---------------|-----------|-----------|-----------|-----------|
| Transfers Out | 6,909,368 | 1,366,693 | 1,768,148 | 2,031,304 |
|---------------|-----------|-----------|-----------|-----------|

|  |                       |                       |                       |                       |
|--|-----------------------|-----------------------|-----------------------|-----------------------|
| <b>TOTAL GENERAL FUND EXPENDITURES</b> | <b>\$ 111,947,292</b> | <b>\$ 112,180,670</b> | <b>\$ 119,477,755</b> | <b>\$ 118,048,232</b> |
|--|-----------------------|-----------------------|-----------------------|-----------------------|

|                                  |                      |                      |                      |                      |
|----------------------------------|----------------------|----------------------|----------------------|----------------------|
| UNASSIGNED FUND BALANCE          | 27,699,947           | 25,952,103           | 29,242,193           | 29,242,194           |
| <b>TOTAL ENDING FUND BALANCE</b> | <b>\$ 27,699,947</b> | <b>\$ 25,952,103</b> | <b>\$ 29,242,193</b> | <b>\$ 29,242,194</b> |

**DAYS UNRESTRICTED OPERATIONAL EXPENDITURES IN RESERVE****60 days of operational expenditure**

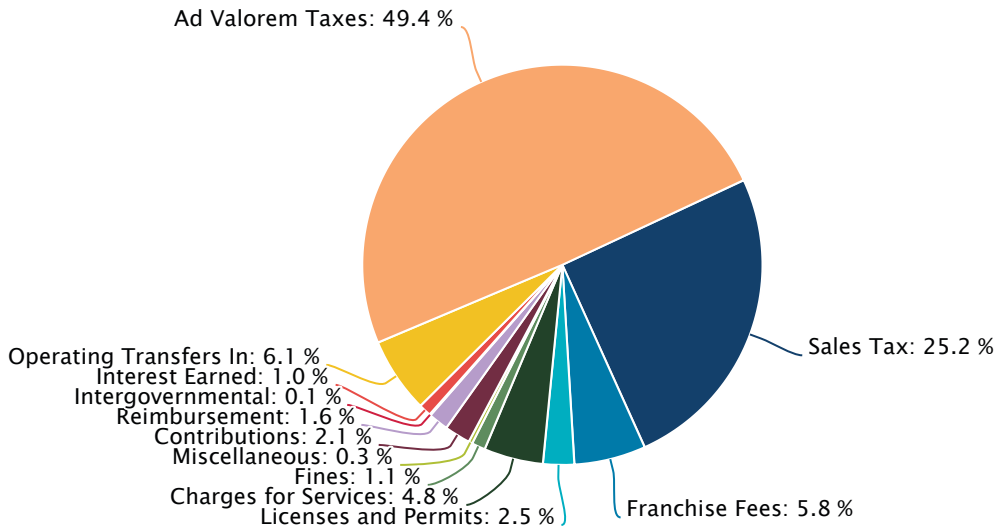
Fund Balance Required: 60 to 90 days operational expenditure

**90.4****\$ 19,405,189**

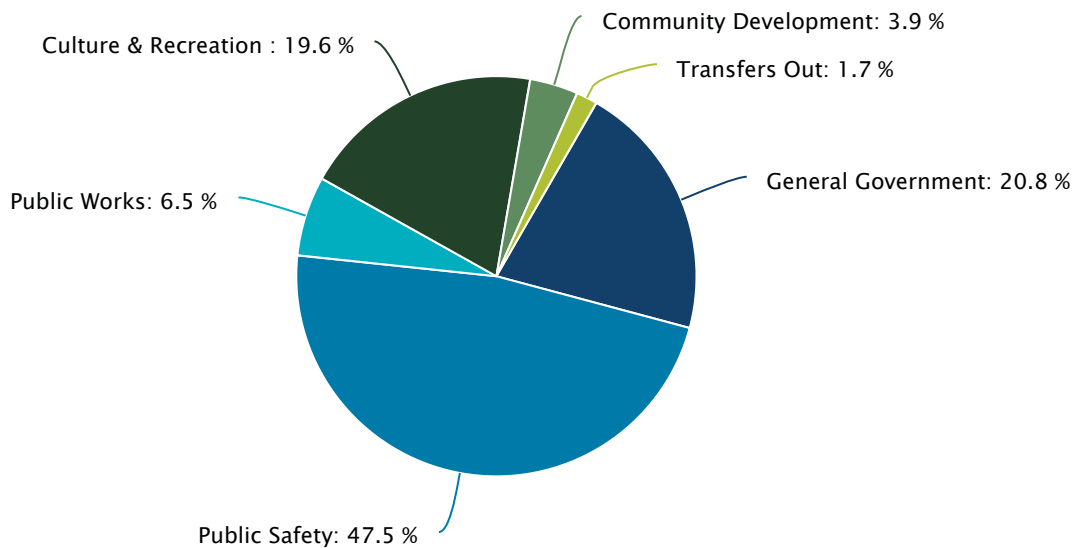
# REVENUE & EXPENDITURE CHARTS

## GENERAL FUND

### GENERAL FUND REVENUES



### GENERAL FUND EXPENDITURES BY FUNCTION



# REVENUE

## GENERAL FUND

| REVENUE - DETAIL               | 2020-2021            | 2021-2022            | 2021-2022            | 2022-2023            |
|--------------------------------|----------------------|----------------------|----------------------|----------------------|
| <b>PROPERTY TAXES</b>          | <u>ACTUAL</u>        | <u>BUDGET</u>        | <u>AMENDED</u>       | <u>BUDGET</u>        |
| Current                        | 56,282,580           | 56,511,577           | 56,511,577           | 57,999,299           |
| Delinquent                     | (104,812)            | 74,763               | 174,763              | 32,000               |
| Penalty & Interest             | 199,356              | 155,612              | 198,809              | 256,332              |
| Miscellaneous Tax Revenue      | 2,767                | 500                  | 500                  | 500                  |
| <b>SUBTOTAL</b>                | <b>\$ 56,379,891</b> | <b>\$ 56,742,452</b> | <b>\$ 56,885,649</b> | <b>\$ 58,288,131</b> |
| <b>SALES TAX</b>               |                      |                      |                      |                      |
| Mixed Drink Tax                | 465,864              | 441,600              | 470,150              | 484,255              |
| Municipal Sales Tax            | 24,878,510           | 22,202,787           | 27,685,996           | 29,258,327           |
| <b>SUBTOTAL</b>                | <b>\$ 25,344,374</b> | <b>\$ 22,644,387</b> | <b>\$ 28,156,146</b> | <b>\$ 29,742,582</b> |
| <b>FRANCHISE FEES</b>          |                      |                      |                      |                      |
| Electric                       | 3,666,204            | 3,723,350            | 3,956,232            | 4,076,208            |
| Gas                            | 1,231,445            | 974,025              | 1,403,372            | 1,379,190            |
| Cable                          | 477,440              | 488,740              | 459,927              | 439,251              |
| Solid Waste                    | 764,037              | 798,625              | 790,217              | 795,969              |
| Access Line Fees               | 530,637              | 915,000              | 134,950              | 121,808              |
| <b>SUBTOTAL</b>                | <b>\$ 6,669,763</b>  | <b>\$ 6,899,740</b>  | <b>\$ 6,744,698</b>  | <b>\$ 6,812,426</b>  |
| <b>LICENSES &amp; PERMITS</b>  |                      |                      |                      |                      |
| Permits                        | 59,935               | 14,800               | 8,800                | 10,800               |
| Licenses & Registrations       | 540,649              | 505,000              | 505,000              | 499,000              |
| Single Family Permits          | 1,174,083            | 902,500              | 902,500              | 820,240              |
| Multi-Family Permits           | 680,625              | 200,000              | 200,000              | 182,250              |
| Commercial Permits             | 538,328              | 600,000              | 600,000              | 700,000              |
| Building Permits-Other         | 539,942              | 610,000              | 610,000              | 456,000              |
| Health Code Permits            | 143,525              | 125,000              | 130,000              | 130,000              |
| Other Permits                  | 30,810               | 35,300               | 35,300               | 31,275               |
| Fire Code Permits              | 97,798               | 100,000              | 160,000              | 160,000              |
| <b>SUBTOTAL</b>                | <b>\$ 3,805,695</b>  | <b>\$ 3,092,600</b>  | <b>\$ 3,151,600</b>  | <b>\$ 2,989,565</b>  |
| <b>CHARGES FOR SERVICE</b>     |                      |                      |                      |                      |
| Charges for Service            | 2,150,523            | 2,739,734            | 2,825,379            | 2,904,816            |
| Membership/Admission Revenue   | 276,950              | 783,935              | 568,530              | 1,104,248            |
| Allen USA Revenue              | 85,144               | 129,600              | 129,600              | 104,000              |
| COAST Revenue                  | 34,312               | 54,300               | 51,586               | 54,300               |
| Rental                         | 262,456              | 365,206              | 358,487              | 421,385              |
| Special Activities             | 52,323               | 288,540              | 197,482              | 491,227              |
| Concession Sales               | 22,077               | 37,981               | 29,178               | 45,299               |
| Antenna Rentals                | 589,943              | 498,027              | 576,698              | 500,771              |
| Event Center Revenue           | 4,039,127            | 5,906,102            | 8,549,229            | -                    |
| <b>SUBTOTAL</b>                | <b>\$ 7,512,855</b>  | <b>\$ 10,803,425</b> | <b>\$ 13,286,169</b> | <b>\$ 5,626,046</b>  |
| <b>FINES &amp; FORFEITURES</b> |                      |                      |                      |                      |
| Fines                          | 1,076,468            | 834,577              | 1,204,869            | 1,349,588            |
| <b>SUBTOTAL</b>                | <b>\$ 1,076,468</b>  | <b>\$ 834,577</b>    | <b>\$ 1,204,869</b>  | <b>\$ 1,349,588</b>  |
| <b>MISCELLANEOUS</b>           |                      |                      |                      |                      |
| Retail Store Sales             | 4,715                | 6,000                | 6,000                | 6,628                |
| Miscellaneous                  | 383,713              | 109,260              | 111,260              | 115,000              |
| Sale of Assets                 | 23,451               | 10,000               | 32,926               | 10,000               |
| Abandoned Property Revenue     | 20,389               | -                    | 10,000               | -                    |
| Grant Revenue*                 | 17,934               | -                    | 79,000               | 228,978              |
| <b>SUBTOTAL</b>                | <b>\$ 450,202</b>    | <b>\$ 125,260</b>    | <b>\$ 239,186</b>    | <b>\$ 360,606</b>    |

\*Revenue and expenditure for grant funded positions are recognized in the General Fund.

# REVENUE

## GENERAL FUND

|                                | 2020-2021<br>ACTUAL   | 2021-2022<br>BUDGET   | 2021-2022<br>AMENDED  | 2022-2023<br>BUDGET   |
|--------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| <b>CONTRIBUTIONS</b>           |                       |                       |                       |                       |
| Donations/Sponsorships         | 674,476               | 2,483,797             | 2,496,997             | 2,515,596             |
| <b>SUBTOTAL</b>                | <b>\$ 674,476</b>     | <b>\$ 2,483,797</b>   | <b>\$ 2,496,997</b>   | <b>\$ 2,515,596</b>   |
| <b>REIMBURSEMENTS</b>          |                       |                       |                       |                       |
| Reimbursements                 | 1,529,763             | 1,575,615             | 1,735,365             | 1,904,356             |
| <b>SUBTOTAL</b>                | <b>\$ 1,529,763</b>   | <b>\$ 1,575,615</b>   | <b>\$ 1,735,365</b>   | <b>\$ 1,904,356</b>   |
| <b>INTERGOVERNMENTAL</b>       |                       |                       |                       |                       |
| Intergovernmental              | 4,163,392             | 123,652               | 151,467               | 111,826               |
| <b>SUBTOTAL</b>                | <b>\$ 4,163,392</b>   | <b>\$ 123,652</b>     | <b>\$ 151,467</b>     | <b>\$ 111,826</b>     |
| <b>INTEREST EARNED</b>         |                       |                       |                       |                       |
| Interest on Investments        | 604,194               | 593,751               | 872,811               | 1,157,956             |
| <b>SUBTOTAL</b>                | <b>\$ 604,194</b>     | <b>\$ 593,751</b>     | <b>\$ 872,811</b>     | <b>\$ 1,157,956</b>   |
| <b>TRANSFERS IN</b>            |                       |                       |                       |                       |
| Operating Transfers In         | 5,119,962             | 6,261,414             | 6,095,044             | 7,189,554             |
| <b>SUBTOTAL</b>                | <b>\$ 5,119,962</b>   | <b>\$ 6,261,414</b>   | <b>\$ 6,095,044</b>   | <b>\$ 7,189,554</b>   |
| <b>TOTAL OPERATING REVENUE</b> | <b>\$ 113,331,035</b> | <b>\$ 112,180,670</b> | <b>\$ 121,020,001</b> | <b>\$ 118,048,232</b> |

# TAX STRUCTURE

## GENERAL FUND

|   |                   |
|---|-------------------|
| ASSESSED VALUE - Projected 2022 Tax Year                | \$ 18,112,966,496 |
| REVENUE AT \$0.421200 PER \$100 VALUATION               | \$ 76,291,815     |
| CONTRIBUTION TO DEBT SERVICE                            | \$ 16,391,691     |
| CONTRIBUTION TO GENERAL FUND<br>100.00% COLLECTION RATE | \$ 59,900,124     |

### TAX RATE DISTRIBUTION

|                   | RATE            | PERCENT        |           | AMOUNT                |
|-------------------|-----------------|----------------|-----------|-----------------------|
| GENERAL FUND      | 0.330703        | 78.51%         | \$        | 59,900,124            |
| DEBT SERVICE FUND | 0.090497        | 21.49%         |           | 16,391,691            |
|                   | <b>0.421200</b> | <b>100.00%</b> | <b>\$</b> | <b>76,291,815 (A)</b> |

(A) Approximately \$1,900,825 of the General Fund property taxes and \$520,161 of the Debt Service Fund property taxes will be allocated to the TIF Fund as property tax increment for TIF Zones #1 and #2.



# BUDGET ASSUMPTIONS

## GENERAL FUND

### Assumptions used for projecting 2022-2023 revenues and expenditures.

1. Tax rate used = 0.421200
  - Based upon Projected 2022 tax year appraised value of \$18,112,966,496 (14.92% Increase)
  - FY2022 final assessed value = \$15,761,357,720
  - Property tax incentive for Watters Creek is 50% and The Village at Allen is 90%
  - The growth in property taxes comes from an increase of \$390 million in new real property, and an increase of \$1.9 billion in single family & other reappraisals.
  
2. Growth in municipal sales tax revenue is budgeted at 5.78% more than FY2022 revised budget
  - FY2022 revised sales tax is estimated to increase 11.28% over FY2021 actual.
  - The Village at Allen is projected to be reimbursed at 90%.
  - FY2023 sales tax includes increase the impact of mixed use developments along the US 121 corridor.
  - For both FY2022 revised and FY2023 proposed, the sales tax projection method was updated to reflect a more aggressive growth rate.
  
3. Overall City growth
  - FY2023 residential growth projected at 192 new permits.
  - FY2023 commercial permits are projected to increase by \$100,000 from FY2022 revised.
  - Multi-family permits are revised to \$200,000 for FY2022 revised. FY2023 is expected at \$182,250.
  
4. Population - FY2023 estimate: 110,821
  
5. Franchise fees
  - The annual impact of S.B 1152 is approximately \$1 million. S.B. 1152 was passed by the State of Texas 86th Legislative session. In July 2022, the 53rd State District Court in Travis County ruled the bill violates the Texas Constitution Article III, Section 52 on "public gifting." No changes were made in this budget reflecting as this ruling is expected to be appealed.
  - Electric: Oncor kilowatt hour usage is expected to increase 1.54% due to increased demand from a growing population. CoServ franchise revenue is expected to increase with expected development along the US 121 corridor. and GCEC Electric franchise revenue projected to increase by 2.00% over FY2022 revised.
  - Gas: Atmos gas franchise is projected to decrease from the revised FY2022 budget by 3.00%. FY2023 budget assumes historical average temperatures. FY2022 revised budget estimate increased 41.7% based on the commodity price of natural gas.  
CoServ gas franchise is projected to increase by 1.64%.
  - Telephone: Access line fees are projected to remain flat from FY2022 revised budget.
  - Cable: Cable franchise fees projected to decrease by 4.50% from revised FY2022. Revenues continue to decrease as customers seek alternatives to traditional cable products.
  
6. Other
  - Ambulance: FY2023 revenues are projected to remain flat as compared to FY2022 revised.
  - Investments: Earnings were projected based on a cash-flow model and the benchmark average of the overall portfolio.
  - Gasoline: Used an average rate of \$3.50 per gallon for FY2023 and \$3.00 for Revised FY2022. The quantity of fuel budgeted per department was updated to reflect recent trends.
  
7. Event Center and The Village at Allen
  - An enterprise fund was created for the FY2023 proposed budget for the Event Center. The reimbursement to the developer budgeted at 75% of the ticket fee revenue and 100% of sports team facility fee is budgeted in the new enterprise fund.
  - The property tax and sales tax reimbursement to the developer is budgeted at 90%.

# EXPENDITURE BY FUNCTION

## GENERAL FUND

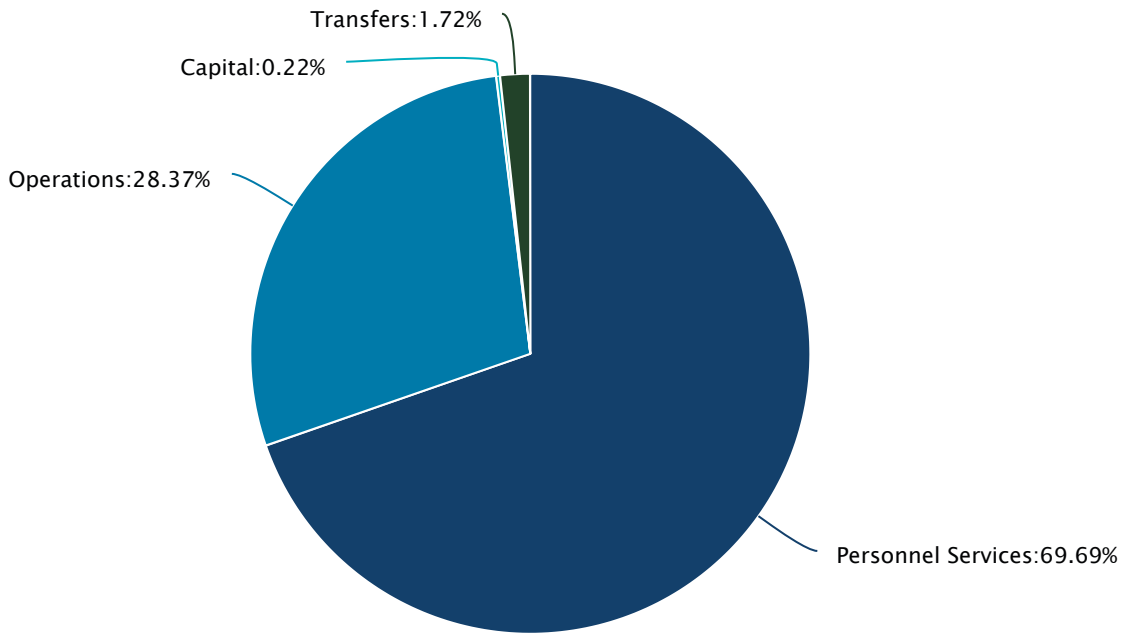
|  | 2020-2021<br>ACTUAL   | 2021-2022<br>BUDGET   | 2021-2022<br>AMENDED  | 2022-2023<br>BUDGET   |
|--|-----------------------|-----------------------|-----------------------|-----------------------|
| <b><u>GENERAL GOVERNMENT</u></b>       |                       |                       |                       |                       |
| City Administration                    | 1,445,575             | 1,184,800             | 1,227,584             | 1,303,647             |
| City Secretary                         | 896,940               | 898,404               | 1,056,106             | 1,031,674             |
| Public & Media Relations               | 1,301,815             | 1,419,438             | 1,522,476             | 1,602,973             |
| Information Technology                 | 4,850,778             | 5,827,530             | 5,891,903             | 6,316,113             |
| Human Resources                        | 1,162,229             | 1,129,593             | 1,141,205             | 1,274,593             |
| Internal Services                      | 5,271,219             | 5,829,990             | 6,160,877             | 6,326,240             |
| Finance                                | 3,447,071             | 3,807,270             | 4,005,257             | 4,086,829             |
| Municipal Court                        | 898,363               | 1,005,879             | 1,023,627             | 1,053,132             |
| Building Maintenance                   | 1,308,587             | 1,328,262             | 1,357,149             | 1,431,647             |
| Service Center                         | 162,328               | 167,413               | 173,728               | 173,739               |
| <b>SUBTOTAL</b>                        | <b>\$ 20,744,905</b>  | <b>\$ 22,598,579</b>  | <b>\$ 23,559,912</b>  | <b>\$ 24,600,587</b>  |
| <b><u>PUBLIC SAFETY</u></b>            |                       |                       |                       |                       |
| Fire                                   | 20,479,592            | 20,027,686            | 22,601,180            | 23,233,861            |
| Police                                 | 29,531,380            | 29,681,101            | 30,627,842            | 32,835,809            |
| <b>SUBTOTAL</b>                        | <b>\$ 50,010,972</b>  | <b>\$ 49,708,787</b>  | <b>\$ 53,229,022</b>  | <b>\$ 56,069,670</b>  |
| <b><u>PUBLIC WORKS</u></b>             |                       |                       |                       |                       |
| Community Services Administration      | 1,084,802             | 817,055               | 850,590               | 763,928               |
| Streets                                | 2,339,536             | 2,501,871             | 2,537,851             | 2,964,873             |
| Engineering                            | 3,240,345             | 3,544,555             | 3,825,802             | 3,894,696             |
| <b>SUBTOTAL</b>                        | <b>\$ 6,664,683</b>   | <b>\$ 6,863,481</b>   | <b>\$ 7,214,243</b>   | <b>\$ 7,623,497</b>   |
| <b><u>CULTURE &amp; RECREATION</u></b> |                       |                       |                       |                       |
| Library                                | 3,187,928             | 3,555,742             | 3,655,978             | 3,878,983             |
| Parks & Recreation                     | 14,352,759            | 16,607,432            | 17,080,934            | 19,245,586            |
| Event Center                           | 6,486,522             | 7,350,980             | 8,663,509             | -                     |
| <b>SUBTOTAL</b>                        | <b>\$ 24,027,209</b>  | <b>\$ 27,514,154</b>  | <b>\$ 29,400,421</b>  | <b>\$ 23,124,569</b>  |
| <b><u>Community Development</u></b>    |                       |                       |                       |                       |
| Community Development                  | 2,006,386             | 2,284,399             | 2,342,450             | 2,475,487             |
| Community Enhancement                  | 1,583,769             | 1,844,577             | 1,963,558             | 2,123,118             |
| <b>SUBTOTAL</b>                        | <b>\$ 3,590,155</b>   | <b>\$ 4,128,976</b>   | <b>\$ 4,306,008</b>   | <b>\$ 4,598,605</b>   |
| <b>TOTAL OPERATING EXPENDITURES</b>    | <b>\$ 105,037,924</b> | <b>\$ 110,813,977</b> | <b>\$ 117,709,607</b> | <b>\$ 116,016,928</b> |
| Total Transfers Out                    | 6,909,368             | 1,366,693             | 1,768,148             | 2,031,304             |
| <b>TOTAL EXPENDITURES</b>              | <b>\$ 111,947,292</b> | <b>\$ 112,180,670</b> | <b>\$ 119,477,755</b> | <b>\$ 118,048,232</b> |

# EXPENDITURE BY CLASSIFICATION

## GENERAL FUND

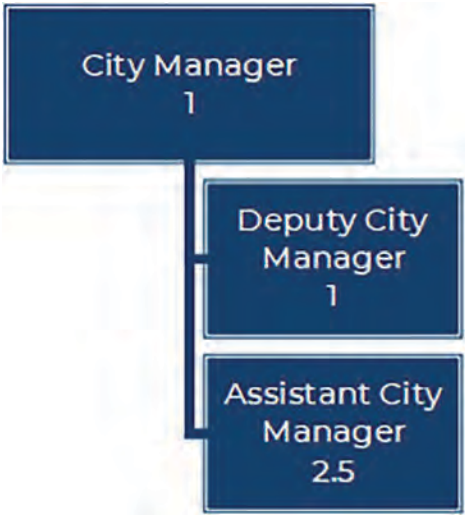
| CLASSIFICATION     | 2020-2021<br>ACTUAL   | % OF<br>ACTUAL | 2021-2022<br>REVISED  | % OF<br>REVISED | 2022-2023<br>BUDGET   | % OF<br>BUDGET |
|--------------------|-----------------------|----------------|-----------------------|-----------------|-----------------------|----------------|
| Personnel Services | \$ 72,456,967         | 64.72%         | \$ 77,807,455         | 65.12%          | \$ 82,263,006         | 69.69%         |
| Operations         | 32,330,164            | 28.88%         | 38,529,229            | 32.25%          | 33,491,922            | 28.37%         |
| Capital            | 250,793               | 0.22%          | 1,372,923             | 1.15%           | 262,000               | 0.22%          |
| Transfers          | 6,909,368             | 6.17%          | 1,768,148             | 1.48%           | 2,031,304             | 1.72%          |
| <b>TOTAL</b>       | <b>\$ 111,947,292</b> |                | <b>\$ 119,477,755</b> |                 | <b>\$ 118,048,232</b> |                |

GENERAL FUND EXPENDITURES BY CLASSIFICATION



# CITY ADMINISTRATION

## GENERAL FUND



# CITY ADMINISTRATION

## GENERAL FUND

The City Manager serves under the policy direction of the City Council and is responsible for making recommendations to the Council concerning policies, programs and developing methods to ensure the efficient operation of City services. The office of the City Manager coordinates and administers the implementation of ordinances, policies and procedures that will provide for the orderly, positive, and planned growth and development of the City of Allen.

### ACCOMPLISHMENTS IN FY2022

#### Goal 1. Financially sound and transparent City government

- Issued \$25.5 million as a result of the 2016 G.O. Bond Election. From that issuance, \$8.14 million is for Construction of Fire Station #6, \$13.6 million is for Library Phase II, \$3 million for park land acquisition and \$762,000 for various street improvements.
- City received a perfect audit for the 13th consecutive year for the 2019-2020 Annual Comprehensive Financial Report.
- Provided Council with a 10 year financial plan.
- Established new policies around the Unprogrammed General Capital Projects Fund.
- Developed a City Council Dashboard with performance metrics.
- Maintained highest possible bond rating for G.O. debt, Aaa by Moody's and AAA by Standard and Poor's.

#### Goal 2. Safe and livable community for all

- Provided guidance to the Library Expansion Project and Stephen G. Terrel Recreation Center Project.
- Negotiated Meet and Confer agreements with Police and Fire to improve retention and recruitment.
- Continued implementation of the Community Enhancement Master Plan.
- Proposed funding for targeted neighborhood revitalization efforts.

#### Goal 3. Vibrant community with lively destinations and successful commercial centers

- Monitored and reported on the status of Hotel and Convention Center.
- Incentivized development activities on 121 to create new mixed use entertainment and retail centers.
- Coordinated and provided staff support to the Allen Downtown Steering Committee.

#### Goal 4. High-performing City team providing resident-focused services

- Developed a City Council Dashboard with performance metrics.
- Continued implementation of new 5-year IT Master Plan.
- Provided a staffing model and leadership to the construction of Fire Station #6.
- Advocated Allen's position on state legislative issues.
- Continued to build and strengthen relationships with members of the County Commissioners Court and legislative delegation.
- Expanded employee professional growth and development opportunities and outlets to celebrate organizational successes.
- Facilitated Police Parking Area Fence project.
- Reviewed and enhanced Paid Leave Policy to boost recruitment and retention.
- Institutionalized the new 2026 Strategic Plan.

**Goal 5. Engaged and Connected Allen Community**

- Coordinated and provided staff support to the Ad Hoc Committee on Diversity, Equity and Inclusion.
- Implemented recommendations of Ad Hoc Committee's Final Report, including the establishment of a new Community Engagement Board.

## OBJECTIVES FOR FY2023

**Goal 1. Financially sound and transparent City government**

- Have adequate resources to support the services and service levels as defined in the Annual Budget.
- Maintain fiscally responsible policies and procedures to continue to operate the City in a cost efficient-manner.
- Continue to review maintenance and operation costs related to both capital investment and the provision of services so that City operations are able to continue to achieve strategic priorities in a sustainable manner.
- Provide Council with an update to the long range financial plan.
- Facilitate and refine policy regarding the Unprogrammed General Capital Projects Fund.
- Complete a comprehensive compensation and classification analysis.

**Goal 2. Safe and livable community for all**

- Provide guidance to the Library expansion project.
- Begin construction on Fire Station #6.
- Open the SGTRC and Allen Heritage Village.
- Continue to implement the Community Enhancement Master Plan.
- Facilitate a strategy and policy discussion regarding Neighborhood Stabilization and Enhancement.

**Goal 3. Vibrant community with lively destinations and successful commercial centers**

- Continue to monitor and report on the status of the Hotel and Conference Center.
- Support implementation of Downtown Development Plan.
- Continue to seek development opportunities along 121.
- Work with new owners of Watters Creek to evaluate redevelopment opportunities.

**Goal 4. High-performing City team providing resident-focused services**

- Continue implementation of 5-year IT Master Plan.
- Coordinate the 2023 State Legislative Agenda and continue advocating Allen's position on state legislative issues.
- Continue to build and strengthen relationships with members of the County Commissioners Court and legislative delegation.
- Continue to offer employees professional growth and development opportunities while identifying outlets to celebrate organizational successes.
- Encourage creativity, flexibility, and accessibility in responding to customers' requests.
- Continue to refine Personnel Policy Manual.

**Goal 5. Engaged and Connected Allen Community**

- Provide staff support to the new Community Engagement Board.
- Develop a Community Engagement Strategy.
- Elevate Council participation and representation in regional and statewide organizations.
- Evaluate 3rd party citizen survey and focus group opportunities as part of a Community Engagement strategy.
- Establish quarterly city staff meetings to synergize outreach, education and programming efforts.

# CITY ADMINISTRATION

## GENERAL FUND

### EXPENDITURE SUMMARY

| <u>CLASSIFICATION</u>   | 2020-2021<br><u>ACTUAL</u> | 2021-2022<br><u>BUDGET</u> | 2021-2022<br><u>AMENDED</u> | 2022-2023<br><u>BUDGET</u> |
|-------------------------|----------------------------|----------------------------|-----------------------------|----------------------------|
| Personnel Services      | 1,078,716                  | 1,107,505                  | 1,124,639                   | 1,221,569                  |
| Operations              | 59,559                     | 42,295                     | 44,995                      | 47,078                     |
| Supplies                | 17,063                     | -                          | -                           | -                          |
| Professional Services   | 290,237                    | 35,000                     | 57,950                      | 35,000                     |
| <b>DEPARTMENT TOTAL</b> | <b>\$ 1,445,575</b>        | <b>\$ 1,184,800</b>        | <b>\$ 1,227,584</b>         | <b>\$ 1,303,647</b>        |

### PERSONNEL SUMMARY

| <u>FULL TIME</u>                  | 2020-2021<br><u>ACTUAL</u> | 2021-2022<br><u>BUDGET</u> | 2021-2022<br><u>AMENDED</u> | 2022-2023<br><u>BUDGET</u> |
|-----------------------------------|----------------------------|----------------------------|-----------------------------|----------------------------|
| City Manager                      | 1                          | 1                          | 1                           | 1                          |
| Deputy City Manager               | 1                          | 1                          | 1                           | 1                          |
| Assistant City Manager            | 2                          | 2                          | 2                           | 2                          |
| <b>TOTAL FULL TIME</b>            | <b>4</b>                   | <b>4</b>                   | <b>4</b>                    | <b>4</b>                   |
| <u>PART TIME</u>                  |                            |                            |                             |                            |
| Temporary Assistant City Manager  | 0.5                        | 0.5                        | 0.5                         | 0.5                        |
| <b>TOTAL PART TIME</b>            | <b>0.5</b>                 | <b>0.5</b>                 | <b>0.5</b>                  | <b>0.5</b>                 |
| <b>TOTAL FULL-TIME-EQUIVALENT</b> | <b>4.5</b>                 | <b>4.5</b>                 | <b>4.5</b>                  | <b>4.5</b>                 |

# CITY ADMINISTRATION

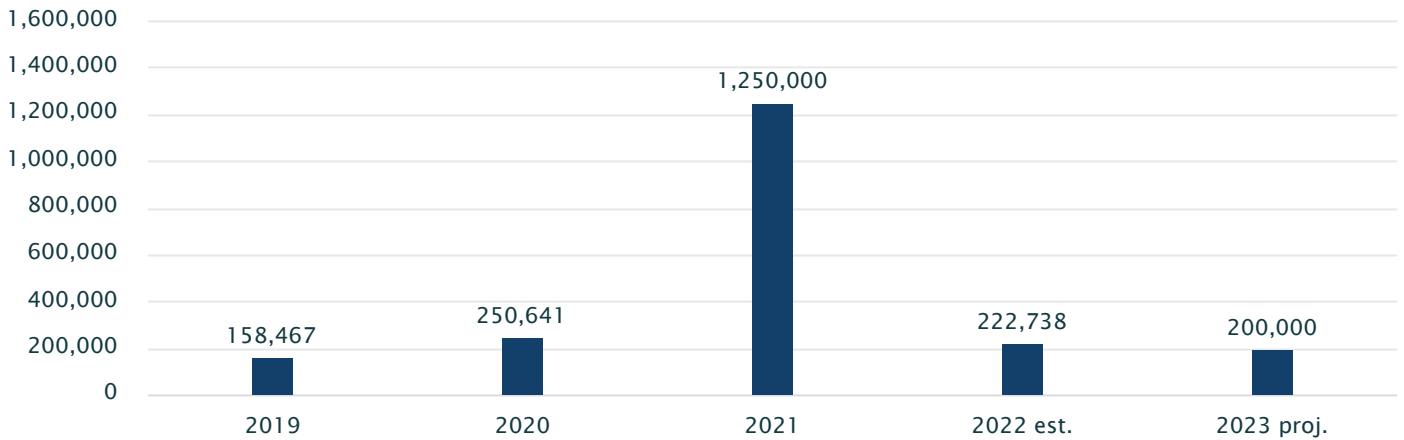
## GENERAL FUND

### PERFORMANCE MEASURES

#### City Communication Channels

The Public and Media Relations Office of City Administration oversees all primary communication channels for the City of Allen. The increase in 2021 is due to Covid information and vaccine hub information on the City’s website.

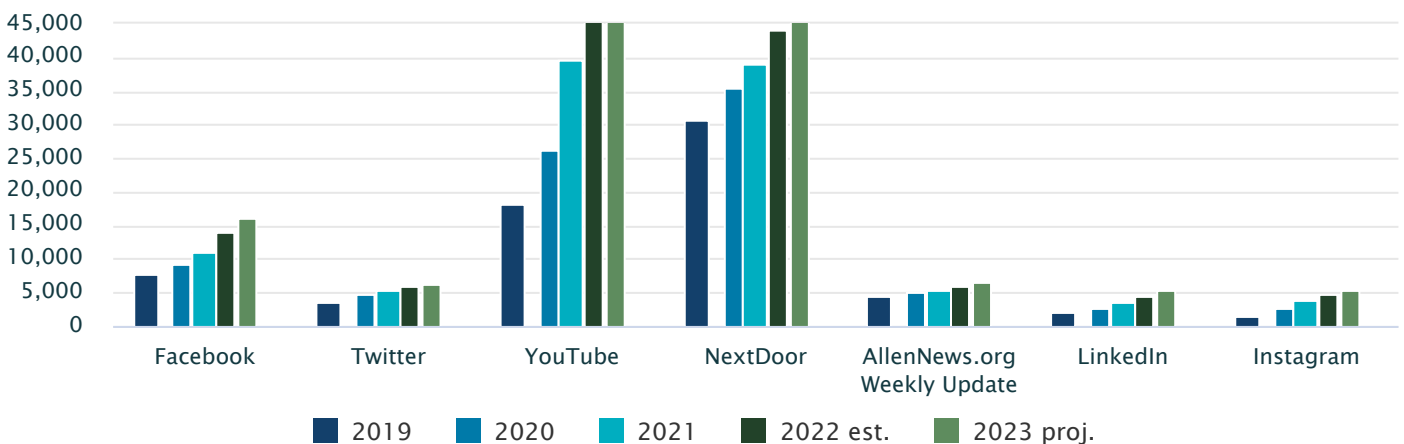
Annual Website Page Views\*  
Monthly Average



As website traffic continues to trend downward, the use of social media has increased and expanded. The deployment of the mobile app eliminated the need for service request forms online.

#### Digital News and Social Media Channels

Annual Growth of Social Media Channels\*  
Number of Subscribers

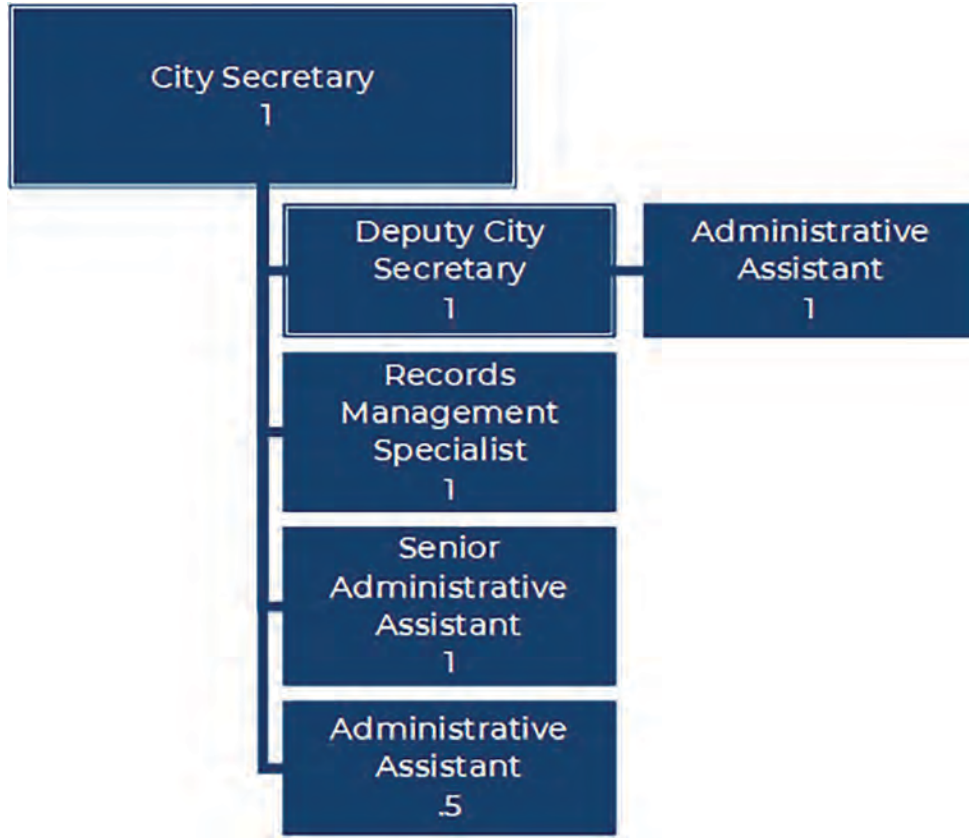


\*Does not include activity for department specific digital news and social media, about an additional 30 social media / digital news channels.



# CITY SECRETARY

## GENERAL FUND



# CITY SECRETARY

## GENERAL FUND

The City Secretary's Office is responsible for the administration of City elections, the citywide Records Management Program, the agenda management system, the Municipal Records Centers, as well as responding to Public Information Requests. The department also coordinates the City Council's boards and commissions appointment process and maintains the records relating to these appointments. The department is responsible for the publication of official notice requirements, posting of all meeting notice requirements, and for updating and distribution of the City's Code of Ordinances and Land Development Code.

### ACCOMPLISHMENTS IN FY2022

#### Goal 1: Financially sound and transparent City government

- Successfully conducted the special called Charter election in November 2021 and the general election in May 2022 as ordered by the Allen City Council.
- Implemented EasyCampaignFinance software to enhance access to campaign finance reports filed with the City Secretary by candidates and officeholders.

#### Goal 4: High-performing City team providing resident-focused services

- Implemented a new Records Management Inventory system to enhance efficiencies in tracking archived documents to ensure compliance with managing the lifecycle in accordance with the City's adopted Record Retention Schedule.
- Continued preservation of City's permanent records by digitizing City Council and board meeting minutes, ordinances and resolutions to provide online access to City records. Completed the integration of data held in EnerGov into Laserfiche.
- Completed the destruction of City records in accordance with the Texas State Library requirements.

#### Goal 5: Engaged and connected Allen community

- Processed 59 applicants for consideration of appointment to fill 37 positions during the Annual Board Appointment Process. Conducted the Annual Board Orientation.

### OBJECTIVES FOR FY2023

#### Goal 1: Financially sound and transparent City government

- Administer City elections in collaboration with Collin County and Allen Independent School District to ensure unbiased and ethical conduct in the process.

#### Goal 4: High-performing City team providing resident-focused services

- Provide access to City information to promote transparency and increase efficiencies in the delivery of services.
- Provide support and training for city employees to ensure compliance with the Records Management Program, Public Information Act and Open Meetings Act.

#### Goal 5: Engaged and connected Allen community

- Conduct the Annual Board Appointment Process.

# CITY SECRETARY

## GENERAL FUND

### EXPENDITURE SUMMARY

| CLASSIFICATION          | 2020-2021<br>ACTUAL | 2021-2022<br>BUDGET | 2021-2022<br>AMENDED | 2022-2023<br>BUDGET |
|-------------------------|---------------------|---------------------|----------------------|---------------------|
| Personnel Services      | 497,112             | 554,645             | 571,220              | 610,468             |
| Operations              | 205,641             | 204,819             | 247,366              | 318,216             |
| Supplies                | 18,089              | 15,125              | 15,125               | 14,735              |
| Professional Services   | 176,098             | 123,815             | 222,395              | 88,255              |
| <b>DEPARTMENT TOTAL</b> | <b>\$ 896,940</b>   | <b>\$ 898,404</b>   | <b>\$ 1,056,106</b>  | <b>\$ 1,031,674</b> |

### PERSONNEL SUMMARY

| FULL TIME                         | 2020-2021<br>ACTUAL | 2021-2022<br>BUDGET | 2021-2022<br>AMENDED | 2022-2023<br>BUDGET |
|-----------------------------------|---------------------|---------------------|----------------------|---------------------|
| City Secretary                    | 1                   | 1                   | 1                    | 1                   |
| Deputy City Secretary             | 1                   | 1                   | 1                    | 1                   |
| Records Management Specialist     | 1                   | 1                   | 1                    | 1                   |
| Senior Administrative Assistant   | 1                   | 1                   | 1                    | 1                   |
| <b>TOTAL FULL TIME</b>            | <b>4</b>            | <b>4</b>            | <b>4</b>             | <b>4</b>            |
| <b>PART-TIME</b>                  |                     |                     |                      |                     |
| Administrative Assistant          | 1.5                 | 1.5                 | 1.75                 | 1.75                |
| <b>TOTAL PART TIME</b>            | <b>1.5</b>          | <b>1.5</b>          | <b>1.75</b>          | <b>1.75</b>         |
| <b>TOTAL FULL-TIME-EQUIVALENT</b> | <b>5.5</b>          | <b>5.5</b>          | <b>5.75</b>          | <b>5.75</b>         |

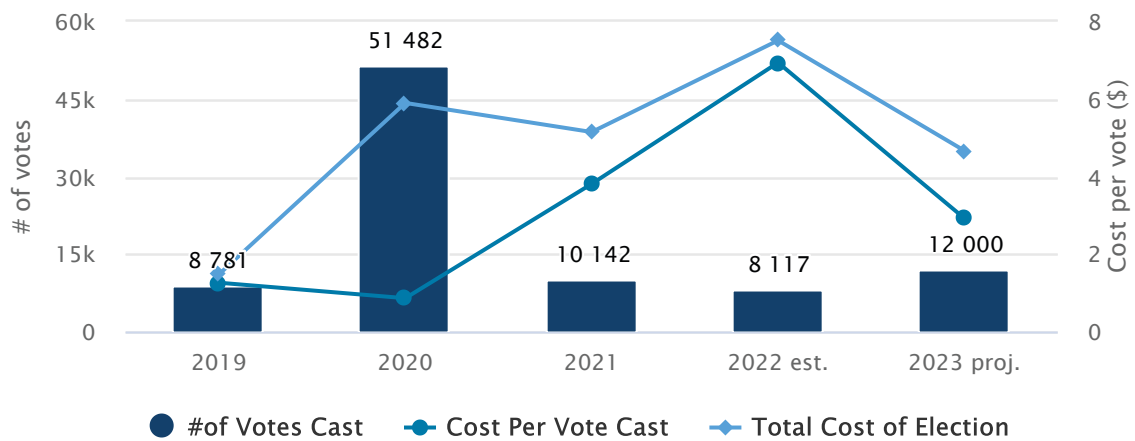
# CITY SECRETARY

## GENERAL FUND

### PERFORMANCE MEASURES

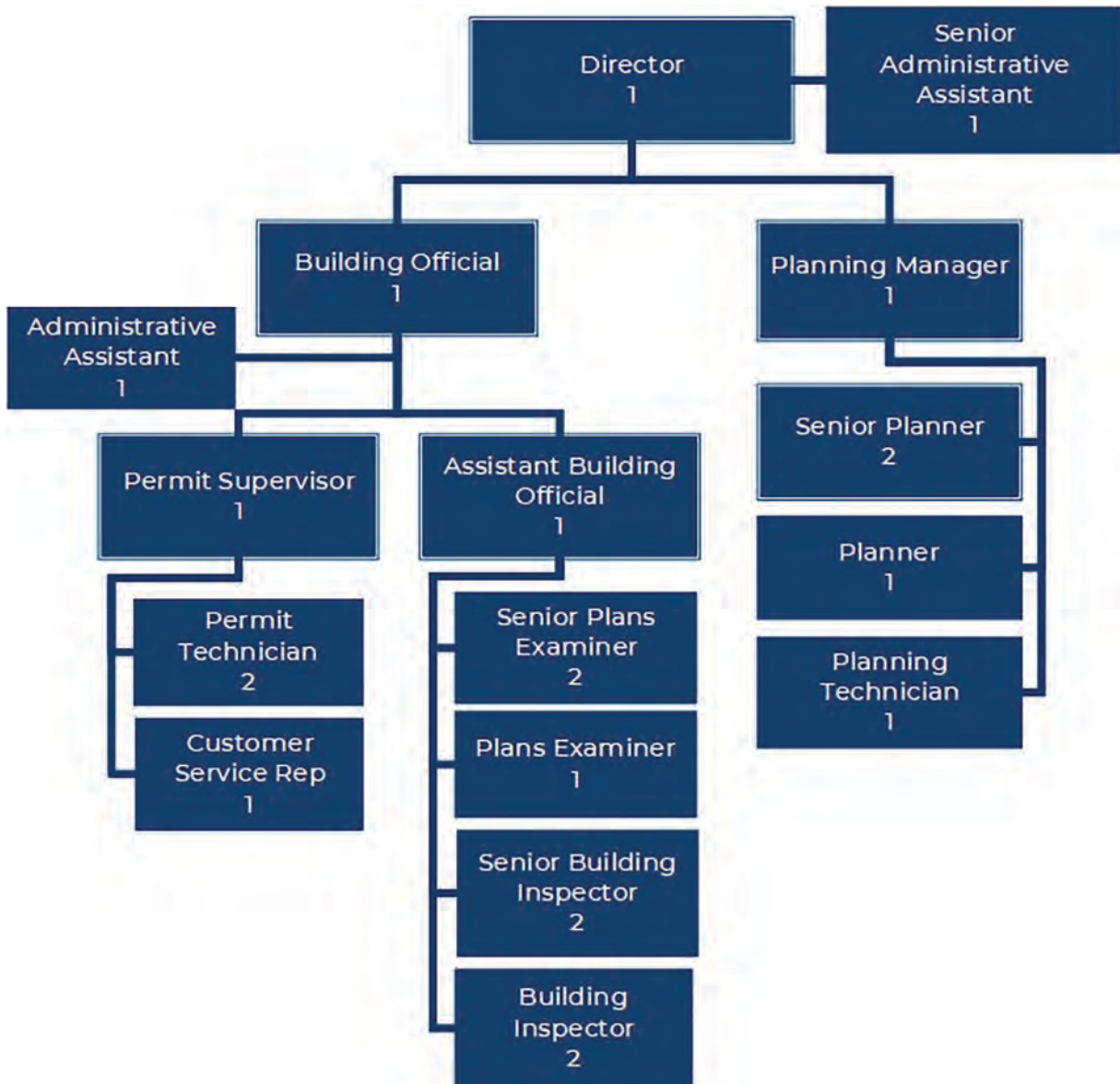
Election costs are based on the number of entities contracting with the Collin County Elections Administrator. During even numbered years, the City of Allen costs increase due to the limited number of entities holding elections.

Municipal Elections



# COMMUNITY DEVELOPMENT

## GENERAL FUND



# COMMUNITY DEVELOPMENT

## GENERAL FUND

The Community Development Department includes the Planning and Zoning, Building Inspections and Permitting Divisions. The Planning and Zoning division is responsible for land use and transportation planning, zoning administration, development coordination and providing staff support for the Planning & Zoning Commission, the Board of Adjustment, the Sign Control Board, and the Allen City Council. The Building Inspections and Permitting divisions are responsible for managing permits processing, plan review, building inspections, and compliance of building codes.

### ACCOMPLISHMENTS IN FY2022

#### Goal 1. Financially sound and transparent city government

- Utilize contracts with 3rd party building inspections companies to handle inspection workload in excess of staff capacity in lieu of additional full-time employees.

#### Goal 2. Safe and livable community for all

- Adopted the 2021 International Codes and 2020 National Electric Code, which are the most recent industry-standard Codes.

#### Goal 3. Vibrant community centers with lively destinations and successful commercial centers

- Through the leadership of a citizen-lead task force, completed the Downtown Revitalization Plan.
- Continued to facilitate the development of the Watters Creek district, including the completion of the initial phases for The Montgomery Urban Residential, and the final completion for Mutt's Cantina restaurant/dog park.
- Continued to implement the development of Twin Creek, with a focus on mixed use developments. This includes two senior independent living facilities and a mixed-use community at the corner of Exchange Parkway and Watters Road.
- Partnered with landowners and developers to facilitate high quality developments along the Highway 121 corridor including the continued construction for The Farm, including both the HUB restaurant/entertainment venue and Alta urban residential. The Highway 121 corridor has also seen the commencement of construction for Allen Gateway and The Avenue.
- Through the work of the citizen-led Downtown Steering Committee, the Downtown Revitalization Plan was adopted by the City Council.
- Continued implementation of the Tyler Technologies Software with an emphasis on designing and implementing the Citizen Self Service (CSS) online portal.

### OBJECTIVES FOR FY2022

#### Goal 3. Vibrant community with lively destinations and successful commercial centers

- Complete Phase 3 of the Downtown Revitalization Plan to include the adoption of amendments to the Allen Land Development Code.
- Continue to partner with landowners and developers to facilitate high quality developments along the Highway 121 corridor. With zoning and entitlements largely in place already, continue to work with landowners and developers for site plans and plat approvals leading to commencement of construction on initial and secondary phases of these mixed-use developments.

## GENERAL FUND

- Continue to buildout of the Watters Creek district to include projects that commenced construction in FY2022.
- Continue to facilitate quality mixed-use development within Twin Creeks and throughout the City that will enhance the City from a fiscal sustainability standpoint.

### **Goal 4. High-performing City team providing resident-focused services**

- Continue to implement the Tyler Technologies Software with an emphasis on designing and implementing the Citizen Self Service (CSS) online portal and eReviews system to eventually move our permitting and plan review operations to be entirely paperless.

# COMMUNITY DEVELOPMENT

## GENERAL FUND

### EXPENDITURE SUMMARY

| CLASSIFICATION          | 2020-2021           | 2021-2022           | 2021-2022           | 2022-2023           |
|-------------------------|---------------------|---------------------|---------------------|---------------------|
|                         | ACTUAL              | BUDGET              | AMENDED             | BUDGET              |
| Personnel Services      | 1,772,600           | 1,907,717           | 1,960,694           | 2,143,090           |
| Operations              | 104,633             | 134,022             | 122,896             | 89,737              |
| Supplies                | 45,373              | 20,335              | 20,335              | 20,335              |
| Maintenance             | 7,637               | 5,400               | 5,400               | 5,400               |
| Professional Services   | 76,143              | 216,925             | 233,125             | 216,925             |
| <b>DEPARTMENT TOTAL</b> | <b>\$ 2,006,386</b> | <b>\$ 2,284,399</b> | <b>\$ 2,342,450</b> | <b>\$ 2,475,487</b> |

### PERSONNEL SUMMARY

| FULL TIME                         | 2020-2021 | 2021-2022 | 2021-2022 | 2022-2023 |
|-----------------------------------|-----------|-----------|-----------|-----------|
|                                   | ACTUAL    | BUDGET    | AMENDED   | BUDGET    |
| Director                          | 1         | 1         | 1         | 1         |
| Building Official                 | 1         | 1         | 1         | 1         |
| Planning Manager                  | 1         | 1         | 1         | 1         |
| Assistant Building Official       | 1         | 1         | 1         | 1         |
| Permit Supervisor                 | 1         | 1         | 1         | 1         |
| Senior Planner                    | 1         | 1         | 1         | 2         |
| Senior Plans Examiner             | 1         | 1         | 2         | 2         |
| Planner                           | 1         | 1         | 1         | 1         |
| Plans Examiner                    | 2         | 2         | 1         | 1         |
| Sr. Building Inspector            | 1         | 1         | 2         | 2         |
| Building Inspector                | 3         | 3         | 2         | 2         |
| Planning Technician               | 1         | 1         | 1         | 1         |
| Senior Administrative Assistant   | 1         | 1         | 1         | 1         |
| Permit Technician                 | 2         | 2         | 2         | 2         |
| Customer Service Representative   | 1         | 1         | 1         | 1         |
| Administrative Assistant          | 1         | 1         | 1         | 1         |
| <b>TOTAL FULL TIME</b>            | <b>20</b> | <b>20</b> | <b>20</b> | <b>21</b> |
| <b>TOTAL FULL-TIME-EQUIVALENT</b> | <b>20</b> | <b>20</b> | <b>20</b> | <b>21</b> |



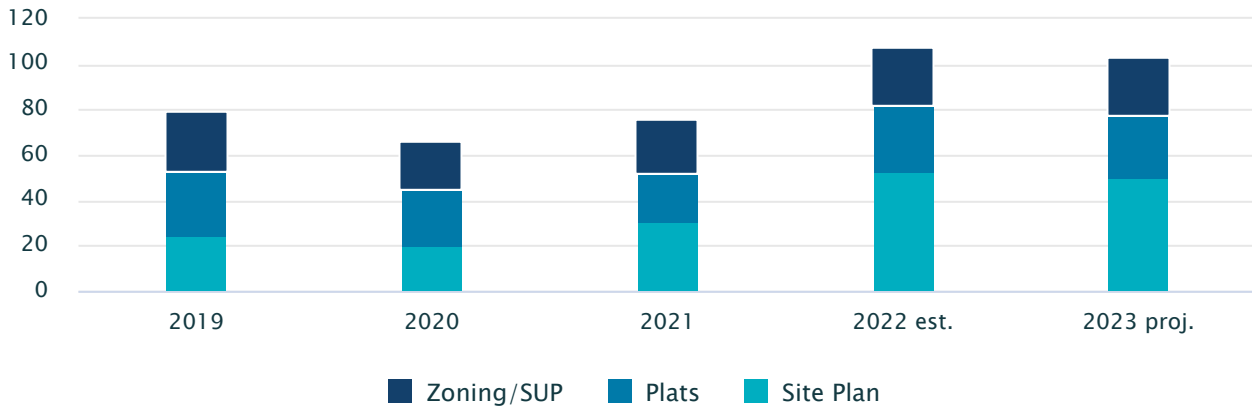
# COMMUNITY DEVELOPMENT

## GENERAL FUND

### PERFORMANCE MEASURES

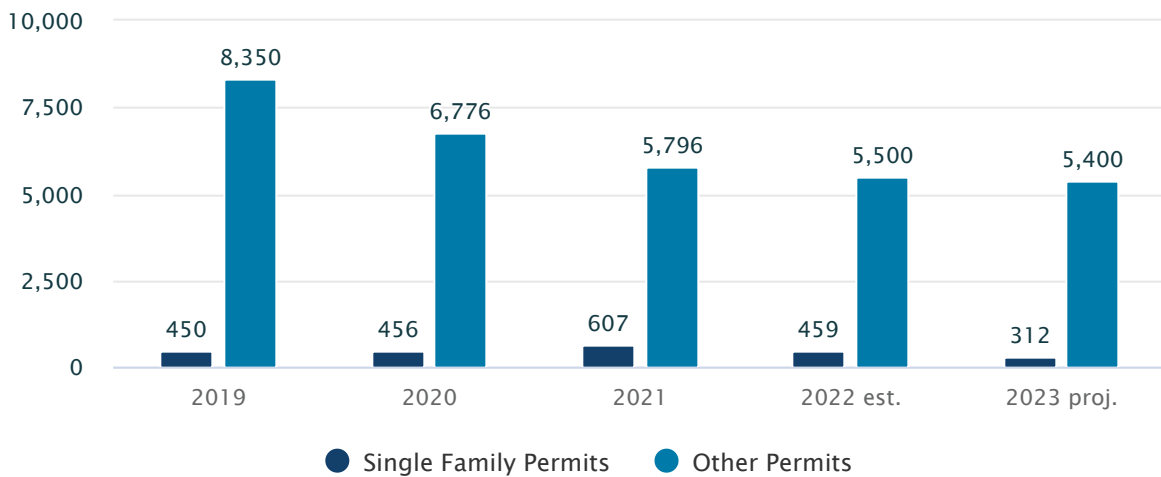
#### Land Development - Projects Reviewed

Development Projects Reviewed



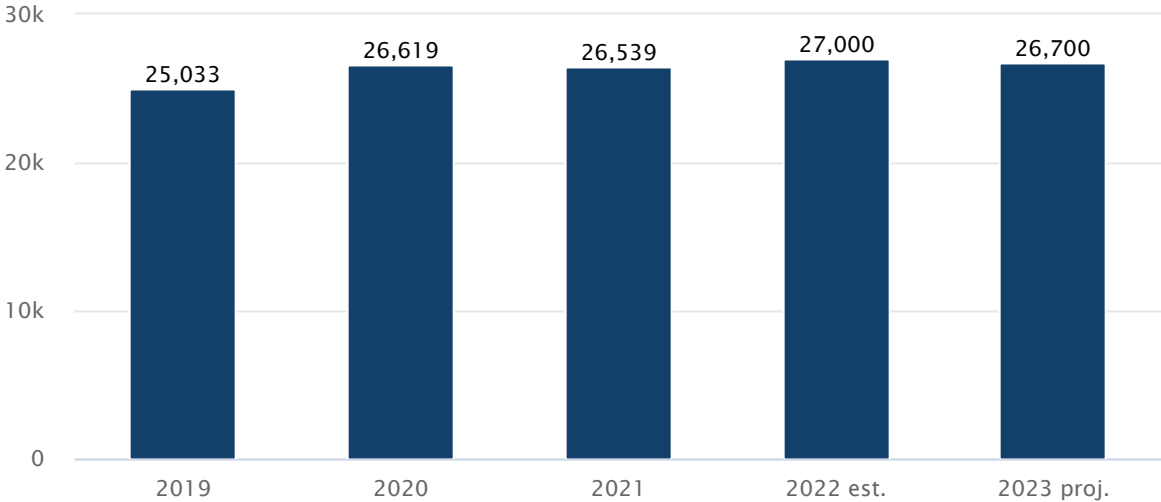
#### Building Permits - Permit Issuance

Permits Issued



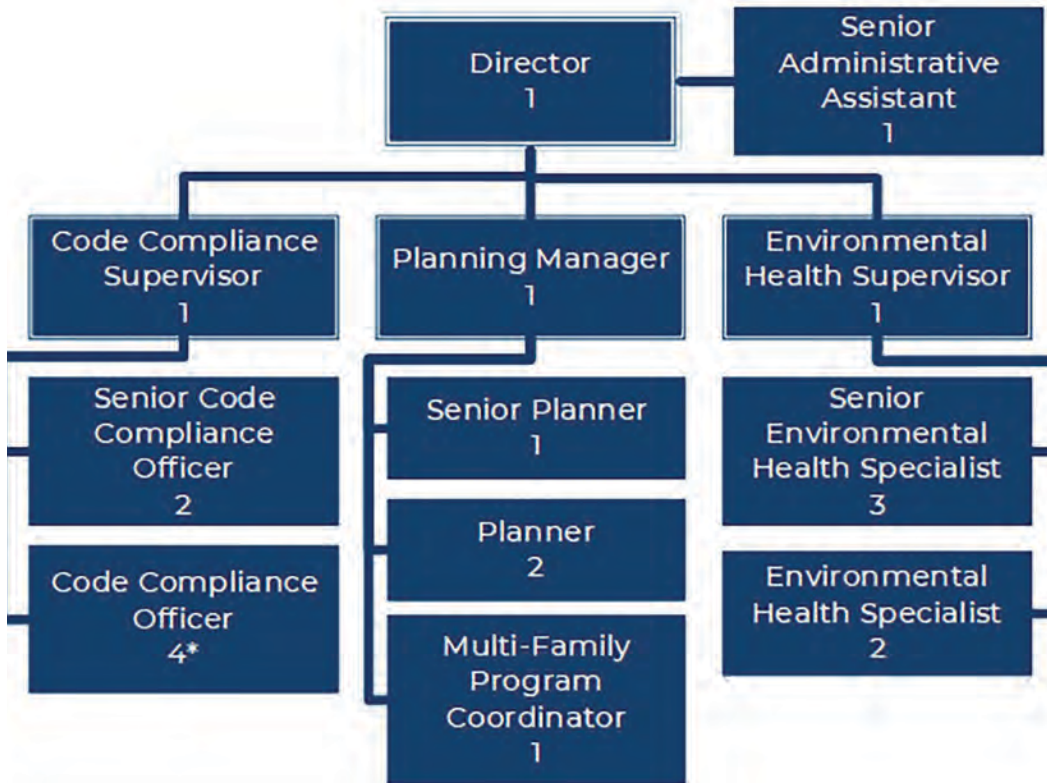
Building Inspections Conducted

Building Inspections Conducted



# COMMUNITY ENHANCEMENT

GENERAL FUND



\*Two positions are funded from Water/Sewer and Solid Waste Funds.

# COMMUNITY ENHANCEMENT

## GENERAL FUND

The Community Enhancement Department includes the Community Enhancement, Code Compliance and Environmental Health operations. The Community Enhancement division is responsible for implementing community development activities, CDBG grant programs and neighborhood improvement initiatives. The Code Compliance division engages with the public to maintain residential and commercial properties and address safety and nuisance issues. The Environmental Health division is responsible for food safety, pool safety, mosquito control and environmental quality and compliance activities.

### ACCOMPLISHMENTS IN FY2022

#### Goal 2. Safe and livable community for all

- Implemented 2022 CDBG Action Plan and completed 18 home repair projects and provided funding to social and public services.
- Completed neighborhood improvement pilot projects in Cottonwood Bend and Fountain Parks.
- Began implementation of screening wall, grass easement and landscape maintenance in older non-HOA neighborhoods.
- Began implementation of the Multi-Family Stabilization Program.
- Code compliance addressed over 4,000 property maintenance, nuisance and other violations.
- Implemented programs and services for year 4 of the five-year Community Enhancement Plan.
- Implemented and administered COVID assistance programs including rental, utility, food, tutoring and small business assistance.
- Update food safety ordinance in response to changes to the Texas Food Establishment Regulations.

### OBJECTIVES FOR FY2023

#### Goal 2. Safe and livable community for all

- Implement year-5 strategies of the five-year Community Enhancement Plan including multi-family stabilization.
- Administer CDBG and property improvement programs.
- Fully implement the Multi-Family Stabilization Program.
- Implement screening wall repair and maintenance strategy.
- Develop policies and strategies for neighborhood stabilization and reinvestment.
- Research and evaluate policies and strategies for human service issues including mental health and homelessness.

# COMMUNITY ENHANCEMENT GENERAL FUND

## EXPENDITURE SUMMARY

| CLASSIFICATION          | 2020-2021           | 2021-2022           | 2021-2022           | 2022-2023           |
|-------------------------|---------------------|---------------------|---------------------|---------------------|
|                         | ACTUAL              | BUDGET              | AMENDED             | BUDGET              |
| Personnel Services      | 1,348,591           | 1,527,059           | 1,559,048           | 1,687,811           |
| Operations              | 81,511              | 119,880             | 121,872             | 82,534              |
| Supplies                | 18,902              | 13,600              | 13,600              | 13,985              |
| Maintenance             | 3,171               | 6,050               | 6,050               | 7,300               |
| Professional Services   | 131,594             | 143,588             | 228,588             | 301,488             |
| Capital                 | -                   | 34,400              | 34,400              | 30,000              |
| <b>DEPARTMENT TOTAL</b> | <b>\$ 1,583,769</b> | <b>\$ 1,844,577</b> | <b>\$ 1,963,558</b> | <b>\$ 2,123,118</b> |

## PERSONNEL SUMMARY

| FULL TIME                              | 2020-2021 | 2021-2022 | 2021-2022 | 2022-2023 |
|--|-----------|-----------|-----------|-----------|
|  | ACTUAL    | BUDGET    | AMENDED   | BUDGET    |
| Director                               | 1         | 1         | 1         | 1         |
| Planning Manager                       | 1         | 1         | 1         | 1         |
| Senior Planner                         | 1         | 1         | 1         | 1         |
| Environmental Health Supervisor        | 1         | 1         | 1         | 1         |
| Code Compliance Supervisor             | 1         | 1         | 1         | 1         |
| Multi-Family Program Coordinator       | 0         | 1         | 1         | 1         |
| Planner                                | 2         | 2         | 2         | 2         |
| Senior Code Compliance Officer         | 2         | 2         | 2         | 2         |
| Senior Environmental Health Specialist | 1         | 1         | 1         | 3         |
| Code Compliance Officer                | 2         | 2         | 2         | 2         |
| Environmental Health Specialist        | 1         | 1         | 1         | 0         |
| Senior Administrative Assistant        | 1         | 1         | 1         | 1         |
| <b>TOTAL FULL TIME</b>                 | <b>14</b> | <b>15</b> | <b>15</b> | <b>16</b> |
| <b>TOTAL FULL-TIME-EQUIVALENT</b>      | <b>14</b> | <b>15</b> | <b>15</b> | <b>16</b> |

## DONATION EXPENDITURE

| ORGANIZATIONS         | 2020-2021        | 2021-2022        | 2021-2022        | 2022-2023        |
|-----------------------|------------------|------------------|------------------|------------------|
|                       | ACTUAL           | BUDGET           | AMENDED          | BUDGET           |
| CASA of Collin County | 30,000           | 30,561           | 30,561           | 32,294           |
| Change the World      | 20,000           | 20,561           | 20,561           | 21,000           |
| Meals on Wheels       | 30,000           | 30,561           | 30,561           | 32,294           |
| The Family Place      | 12,588           | 14,905           | 14,905           | 11,000           |
| Family Promise        | 216              | -                | -                | -                |
| <b>SUBTOTAL</b>       | <b>\$ 92,804</b> | <b>\$ 96,588</b> | <b>\$ 96,588</b> | <b>\$ 96,588</b> |

## CAPITAL EXPENDITURE LIST\*

| VEHICLE         | 2020-2021   | 2021-2022        | 2021-2022        | 2022-2023        |
|-----------------|-------------|------------------|------------------|------------------|
|                 | ACTUAL      | BUDGET           | AMENDED          | BUDGET           |
| Ford Explorer   | -           | 34,400           | 34,400           | -                |
| Ford Escape     | -           | -                | -                | 30,000           |
| <b>SUBTOTAL</b> | <b>\$ -</b> | <b>\$ 34,400</b> | <b>\$ 34,400</b> | <b>\$ 30,000</b> |

\*The items listed are non-recurring capital expenses based on increased service to the community.

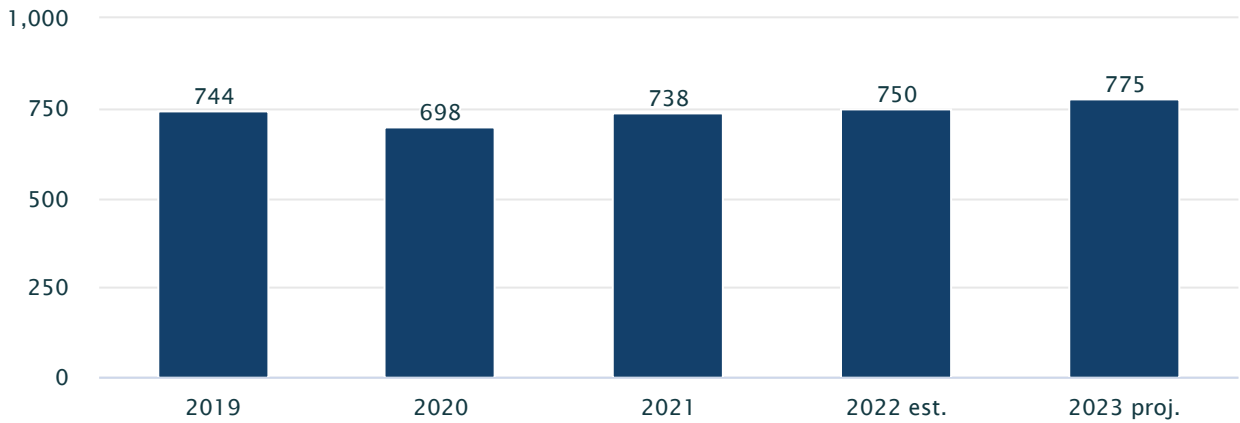
# COMMUNITY ENHANCEMENT

## GENERAL FUND

### PERFORMANCE MEASURES

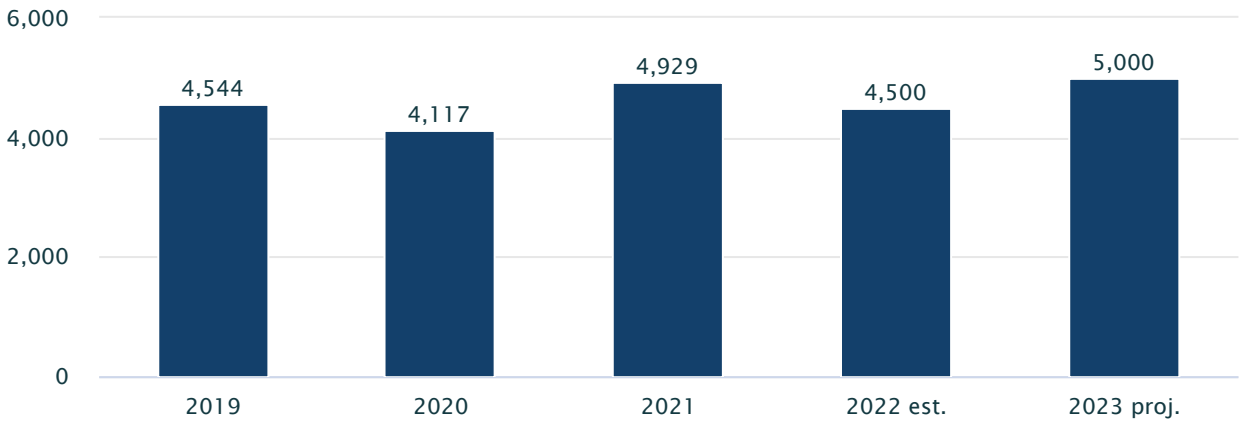
#### Health Permits Issued

Permits Issued



#### Code Compliance Cases

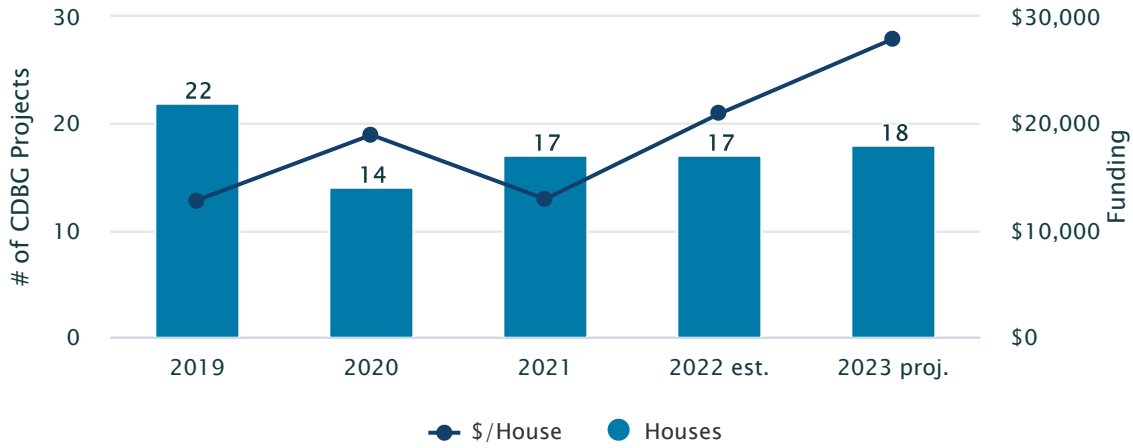
Code Compliance Cases



**Community Enhancement – Home Rehabilitation**

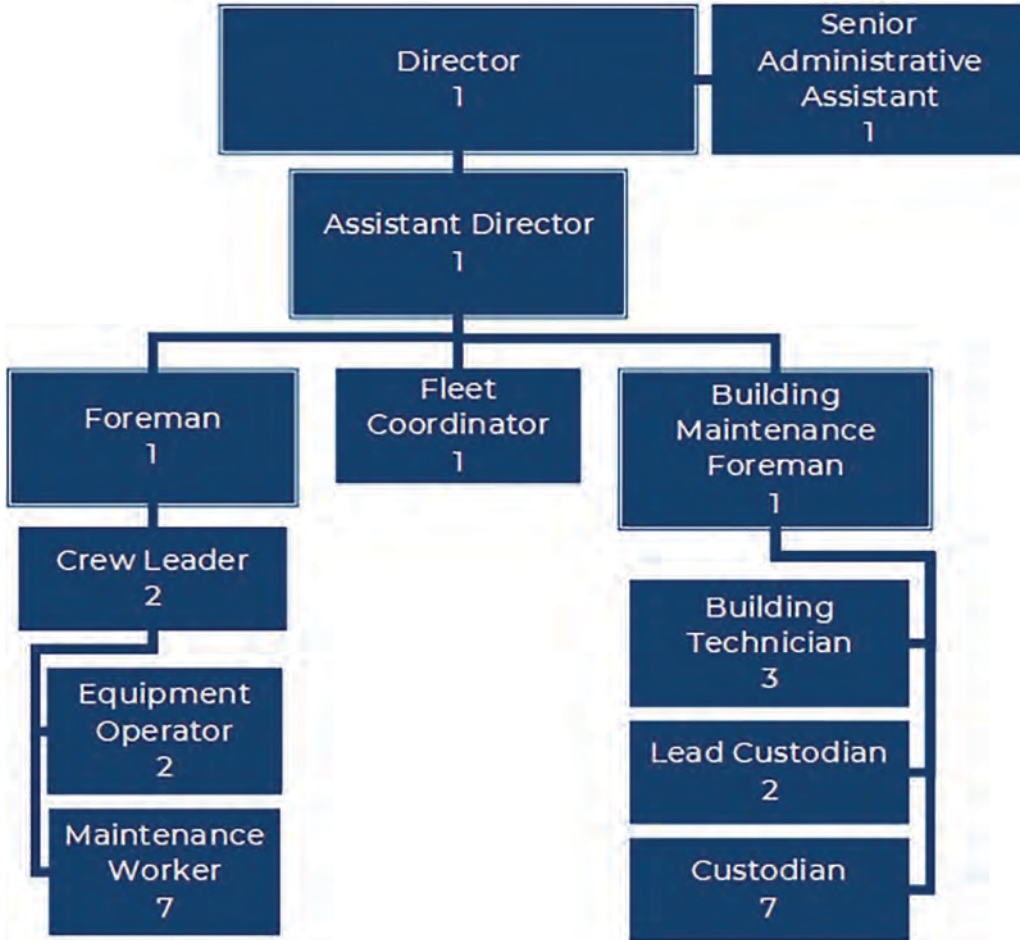
The City of Allen receives federal funds through the Community Development Block Grant Program (CDBG). With these funds the City operates several programs including a home rehabilitation program and support to public service agencies. The City’s allocation of federal funds for the CDBG program has increased slightly over the past five years and the number of home repair projects is determined by the average cost of those projects.

**Home Repair Projects**  
(includes minor repairs)



# COMMUNITY SERVICES

## GENERAL FUND





# COMMUNITY SERVICES

## GENERAL FUND

Community Services is responsible for the efficient and effective administration and direction of the following areas: Administration, Streets, Drainage, Building Maintenance, Service Center Administration, Fleet Coordination, Waste Services, Water & Sewer, and Utility Collections.

### ACCOMPLISHMENTS IN FY2022

#### Goal 5. Engaged and connected Allen community

- Director continued as Board Chair to the NCTCOG Resource Conservation Council.
- Participated in the planning of City buildings for energy efficiency through the Engineering Departments Major Facility Maintenance Program.
- Continued membership with Metroplex Facility Managers Association.
- Continued communication forum with private sector facility managers, including BOMA focus group, and HVAC talk forum.
- Continued participation in several groups through LinkedIn; Facility Maintenance Group, Building Owners and Managers Group, Code Officials of America, Maintenance Technology and the Maintenance Excellence Institute.

#### Goal 4. High-performing City team providing resident-focused services

- Continued automated building maintenance request system with assistance from the IT department.
- Quickly and completely responded to citizen requests for assistance and information.
- Developed the 12th annual budget for the Municipal Service Center.
- Helped develop electricity and natural gas budget estimates for all City funds.
- Assisted in set up and break down at numerous City sponsored events.
- Continued response to the COVID 19 Pandemic by ordering disinfectants, sprayers and foggers, hand sanitizers with individual bottles and distributing them to departments as well as extra disinfection of the building maintained by Community Services.
- Continued to manage annual preventive maintenance contracts for City Hall, Municipal Service Center, Municipal Annex, Courts Facility, Library, Police Station, and Animal Shelter.
- Oversaw operations of Municipal Service Center (MSC) including; administration building and shop building.
- Managed operations budget for Service Center for FY 21-22 including calculating all fuel costs included in the individual departments in FY2022.
- Continued a self-initiated Stormwater inspection in the same manner as the TCEQ for the entire MSC site.
- Continued the limited operations of fleet services building.
- Managed the automated vehicle fueling and vehicle wash facilities including the necessary accounting and state reporting requirements associated with these services.
- Fleet Coordinator position continued to manage fuel system, non-public safety vehicle GPS system, vehicle registrations associated with the new "Texas Two Step" program, assist in fleet replacements, fleet auction, fleet acquisition, and consolidation of vehicle records including maintenance records awaiting a maintenance system to be fielded.
- Performed routine concrete and asphalt street maintenance to extend the life of the City's roadways.

## GENERAL FUND

- Managed the City/ Resident cost-share sidewalk replacement program and continued to stay caught up to avoid substantial backlog.
- Developed and oversaw annual street and alley repair projects in coordination with the Engineering Department.
- Reconstructed several asphalt streets.
- Updated the bi-annual street and alley rating system integrated into the GIS system.
- Utilized the concrete truck to help facilitate delivery reliability and increase Streets, Drainage, and Water and Sewer efficiency.
- Rapidly and professionally repaired potholes utilizing the new pothole patching truck.

**Goal 2. Safe and livable community for all**

- Continued the 12th year of the free residential home irrigation audit program.
- Continued the 17th year of residential water conservation rebate program.

**OBJECTIVES FOR FY2023****Goal 1. Financially sound and transparent City government**

- Continue to be involved in electric deregulation through the Texas Coalition for Affordable Power (TCAP) and in the management of the City's power procurement and usage monitoring.
- Reporting of electric consumption in accordance with Senate Bill 241 compliance to reduce municipal electric use by 5% per year through FY2026.
- Pursue opportunities and work with other departments to make the best use of future ONCOR programs dedicated towards further reducing the City's energy consumption.
- Work with the new Energy Management System to better utilize the systems' ability to conserve energy.
- Develop new alliances through membership with International Facility Managers Association (IFMA).

**Goal 4. High-performing City team providing resident-focused services****Objective - Develop and maintain proactive city communications policies, strategies, and tools to inform the community**

- Respond to customer calls, e-mails, comment forms, or letters within one business day of the day of receipt.
- Provide responsible strategic planning to address long range water, sewer, drainage, and solid waste needs for the City and NTMWD capital improvements.
- Maintain a high level of maintenance and repair for City facilities the division maintains.
- Monitor the operations budget and be prepared to make mid-year adjustments for FY21-22 and develop the FY22-23 budget based on the historic costs.
- Continue to monitor the vehicle fueling and vehicle wash facilities including the necessary accounting and state reporting requirements associated with these services.
- Continue consolidation of vehicle records including maintenance records.
- Continue to assist in fleet replacements, fleet auction, fleet acquisition, manage fuel system, non-public safety vehicle GPS system, and non-public safety vehicle registrations.
- Continue input into the computerized maintenance management system (CityWorks) to formulate the division's Pavement Maintenance program.
- Manage the City/ Resident cost-shared Sidewalk Replacement program.
- Continue to perform routine concrete and asphalt street maintenance to extend the life of the City's infrastructure.
- Continue to oversee the Streets and Alley projects.
- Continue developing a rating system for City's sidewalks and integrate into the GIS system.

**Goal 2. Safe and livable community for all**

**Objective - Invest in maintaining and upgrading the City's infrastructure and facilities**

- Continue a free residential home irrigation audit program and the residential water conservation rebate program.
- Continue educational endeavors with AISD, scout groups, homeowner associations, garden clubs, and special educational series of workshops.
- Continue commercial irrigation audit program.

# COMMUNITY SERVICES

## GENERAL FUND

### EXPENDITURE SUMMARY

| CLASSIFICATION          | 2020-2021           | 2021-2022           | 2021-2022           | 2022-2023           |
|-------------------------|---------------------|---------------------|---------------------|---------------------|
|                         | <u>ACTUAL</u>       | <u>BUDGET</u>       | <u>AMENDED</u>      | <u>BUDGET</u>       |
| Personnel Services      | 2,490,559           | 2,455,569           | 2,560,225           | 2,637,407           |
| Operations              | 308,691             | 327,850             | 323,356             | 235,568             |
| Supplies                | 126,617             | 158,545             | 151,100             | 158,600             |
| Maintenance             | 1,462,527           | 1,605,235           | 1,617,235           | 2,035,210           |
| Professional Services   | 506,859             | 267,402             | 267,402             | 267,402             |
| <b>DEPARTMENT TOTAL</b> | <b>\$ 4,895,253</b> | <b>\$ 4,814,601</b> | <b>\$ 4,919,318</b> | <b>\$ 5,334,187</b> |

### PERSONNEL SUMMARY

| FULL TIME                         | 2020-2021     | 2021-2022     | 2021-2022      | 2022-2023     |
|-----------------------------------|---------------|---------------|----------------|---------------|
|                                   | <u>ACTUAL</u> | <u>BUDGET</u> | <u>AMENDED</u> | <u>BUDGET</u> |
| Director                          | 1             | 1             | 1              | 1             |
| Assistant Director                | 1             | 1             | 1              | 1             |
| Streets/Drainage Superintendent   | 1             | 1             | 0              | 0             |
| Streets/Drainage Foreman          | 0             | 0             | 1              | 1             |
| Building Maintenance Foreman      | 1             | 1             | 1              | 1             |
| Fleet Coordinator                 | 1             | 1             | 1              | 1             |
| Crew Leader                       | 2             | 2             | 2              | 2             |
| Senior Administrative Assistant   | 1             | 1             | 1              | 1             |
| Equipment Operator                | 2             | 2             | 2              | 2             |
| Building Technician               | 3             | 3             | 3              | 3             |
| Lead Custodian                    | 2             | 2             | 2              | 2             |
| Maintenance Worker                | 7             | 7             | 7              | 7             |
| Custodian                         | 7             | 7             | 7              | 7             |
| <b>TOTAL FULL TIME</b>            | <b>29</b>     | <b>29</b>     | <b>29</b>      | <b>29</b>     |
| <b>TOTAL FULL-TIME-EQUIVALENT</b> | <b>29</b>     | <b>29</b>     | <b>29</b>      | <b>29</b>     |

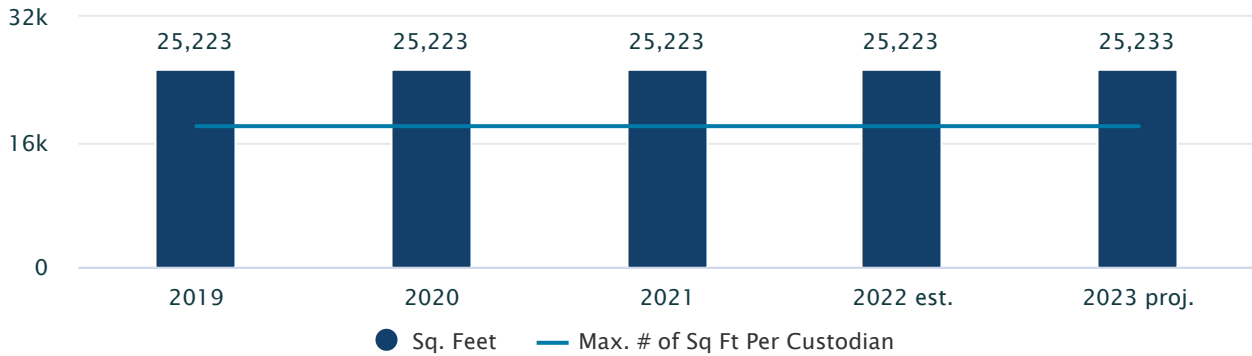
# COMMUNITY SERVICES

## GENERAL FUND

### PERFORMANCE MEASURES

#### Total Square Feet Cleaned per Custodian

Total Square Feet Cleaned per Custodian

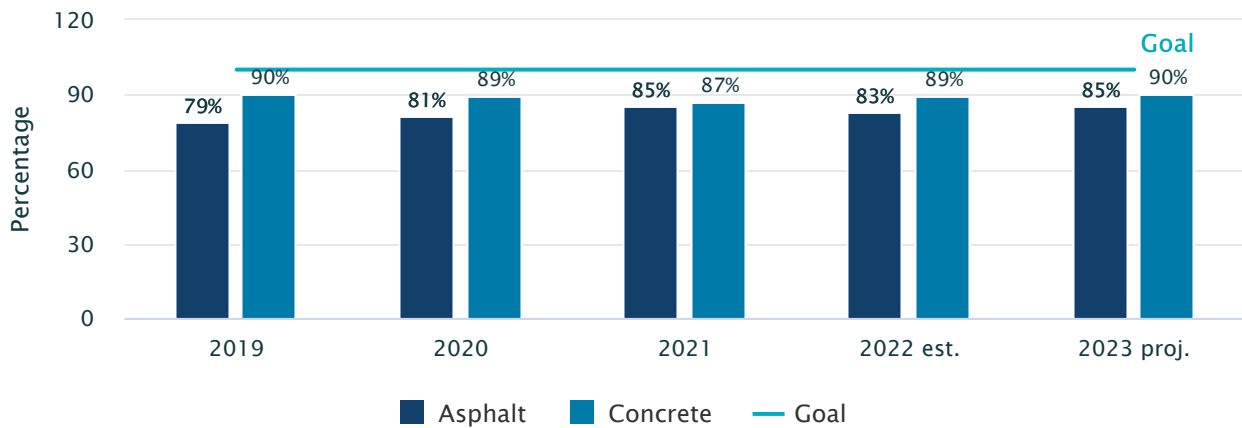


This measure reflects the efficiency of the division’s cleaning efforts. The Division has a goal of 18,000 square feet cleaned per custodian to allow for thorough cleaning.

#### Street Conditions

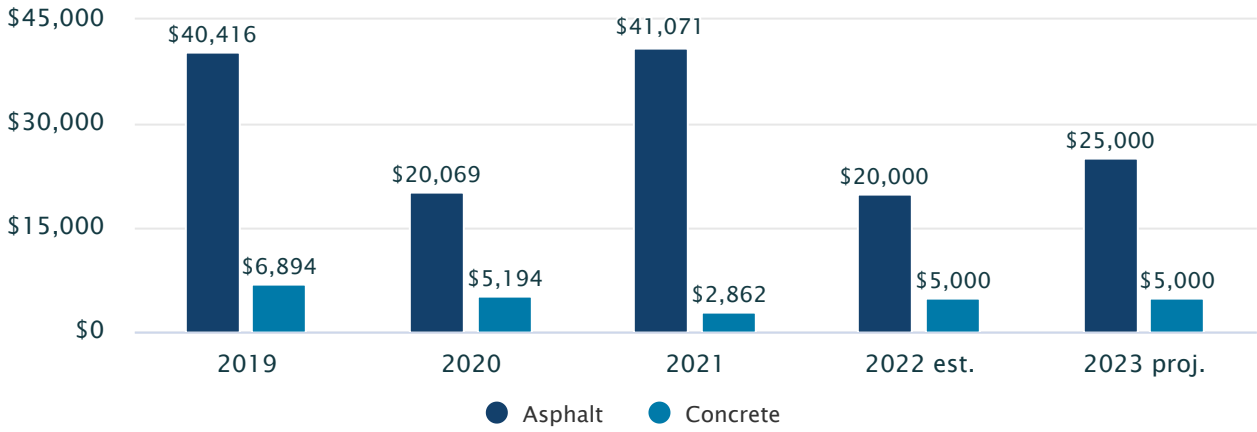
The City’s Pavement Service Rating (PSR) system rates streets on a 0-5 scale, with 0 being impassable, 3 being satisfactory, and 5 being excellent or newly constructed. The rating measures cracking, base condition, drainage, surface condition, distortion, and ride quality.

Percentage of Streets in Satisfactory Condition or Better



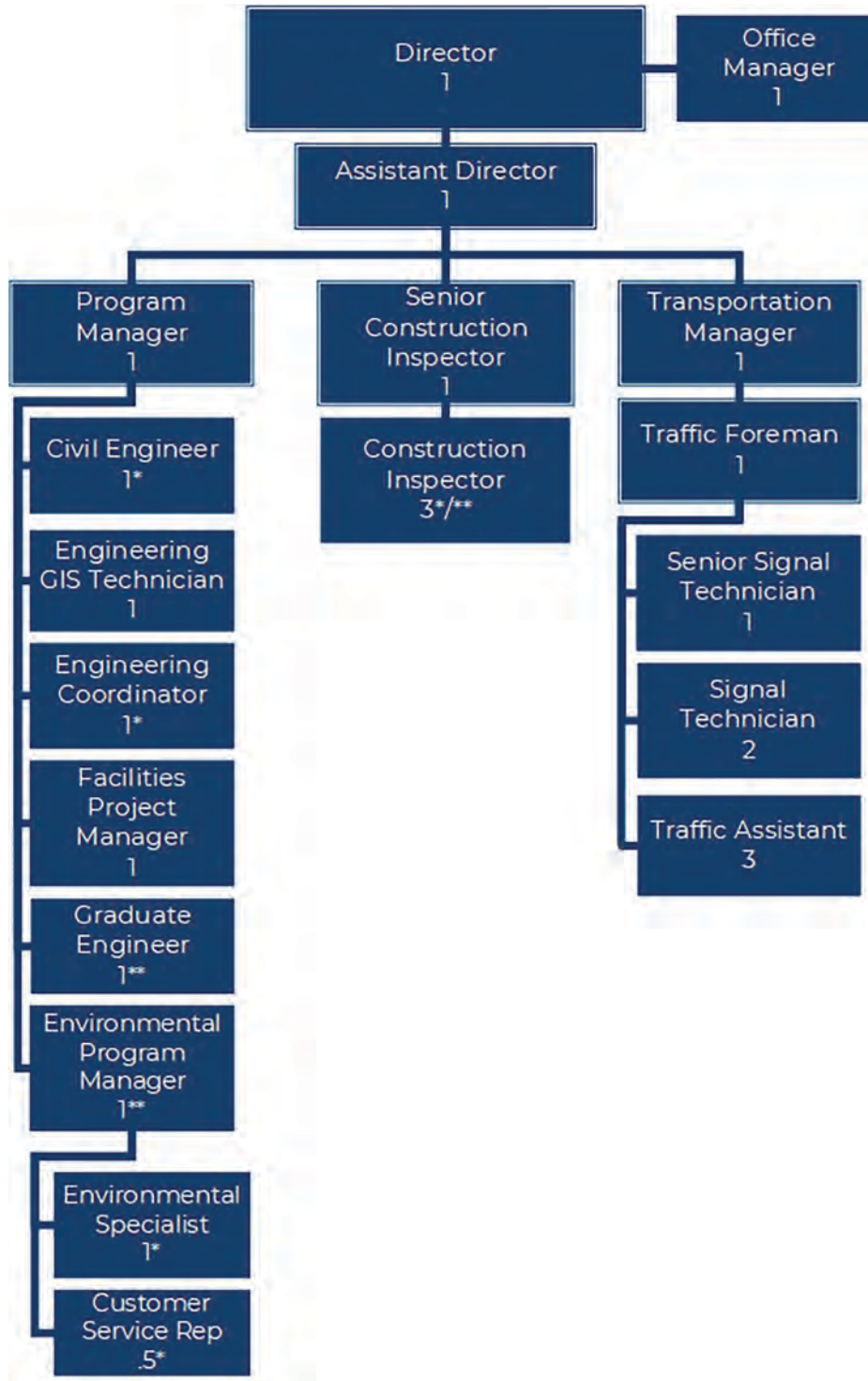
Maintenance Dollars Spent per Center Line Mile per Year

Maintenance Dollars Spent per Mile



# ENGINEERING

## GENERAL FUND



\*Engineering Coordinator, one Construction Inspector and one Civil Engineer are funded in Water & Sewer.

\*\*One Construction Inspector and Environmental Program Manager is funded in Drainage.

# ENGINEERING

## GENERAL FUND

The Engineering Department provides planning and engineering services for the City of Allen infrastructure and facilities, including buildings, streets, traffic signals, drainage, water, and wastewater. In addition to the implementation of the Capital Improvement Program, the department provides construction inspection and ensures that all public traffic control devices are maintained and compliant with state and federal guidelines.

### ACCOMPLISHMENTS IN FY2022

#### Goal 4. High-performing City team providing resident-focused services

- Assigned engineering department staff to remain engaged in TxDOT projects to completion – Ridgeview Overpass at US75, Conversion of HOV Lane to Peak Hour Travel Lane on US75, and FM2551 (Angel Parkway).
- Assign engineering department staff to remain engaged with franchise utilities as they start implementing a 5G network within Allen city limits.

#### Goal 2. Safe and livable community for all

- Following efforts completed with in-house resources:
  - Replaced and installed new signs at various locations throughout the City.
  - Performed traffic signal warrant analyses at four locations including traffic volume counts.
  - Citywide crash data analysis was completed to identify crash statistics at signalized intersections throughout the City and was awarded TxDOT safety grants for future improvements.
  - Upgrade 2 traffic signal cabinets and battery back-up power supply systems.
  - Installed 320 15-year LED signal lamps for general maintenance and replacement at end-of-life.
  - Installed new crosswalk, audible push buttons, and new pedestrian signal heads at the Exchange/Ridgeview and Alma/Ridgeview traffic signals.
  - Installed 11 Pan-tilt-zoom (PTZ) cameras for traffic monitoring.
  - Processed 1273 work orders and service requests using Cityworks software for traffic signals, signs, pavement markings, school zones and street light repairs (for the nine months as of writing, October 1, 2021-June 30, 2022).
  - Completed design for new traffic signal at McDermott/Watters including new ADA compliant pedestrian ramps, new audible push button and upgrade existing signal wiring.
  - Continued to use the traffic management center to remotely monitor and troubleshoot our traffic system, especially during the winter ice storm and power outages.
- Replaced existing lane lines on Stacy Road from US 75 to SH 121, Ridgeview Drive from Custer Road to Twin Creeks Drive, Bray Central Drive from Exchange to Arches Park and Jupiter Road from Bethany to Chapparral Road.
- Replaced and improved crosswalk and intersection striping at multiple locations.
- Upgraded 40 Streetlights from HPS to LED.



## GENERAL FUND

- Administered and completed the 2021 City-wide streets and alleys program, Alma and Ridgeview improvements, Right turn lane at Alma and Exchange, and new Traffic Signals at Bethany/Belair and Watters/Ridgeview Projects.
- Applied for and received a TxDOT Green Ribbon Grant for the Allen Gateway Project to implement enhanced landscape and irrigation improvements at Allen Drive/US75.
- Started construction of the 2022 Streets & Alleys repair at various locations throughout the community, as well as Allen Drive Gateway Project.

### **Objective - Invest in maintaining and upgrading the City's Infrastructure and facilities**

- Completed phase 1 roof replacement of the Don Rodenbaugh Natatorium.
- Broke ground on Fire Station #6 with a completion date set for the end of FY2023.
- Replaced roofs on MCPAR and City Hall. Design for roof replacement at Joe Farmer Recreation Center, Municipal Service Center, and Senior Center are complete and shovel ready.
- Completed a roof assessment of all City facility roofs to plan for inspections, repairs and replacements over the next 5 years.
- Built two security fences with gate access around the Police Dept. Headquarters.
- Completed design and bid process for the replacement of air handlers in the Police Department Headquarters with new high-efficiency variable speed units to control humidity.
- Completed design and began construction of a new TV studio for ACTV. Project to be completed early 2023.
- Completed design and bid process for Generator replacements for Fire Stations #3 and #4.
- Completed office space renovations to Utility Billing, Planning, and Information Technology Departments.
- Finished Library drainage repairs.
- Completed external metal painting project for Police Department Headquarters and Fire Station #5.
- Upgraded Security Systems at the Municipal Service Center Admin. building.
- Completed Fire Station #3 & #4 window replacement.
- Finished Police Department Headquarters holding facility repaint and renovation.
- Completed Credit Union of Texas Event Center parking lot lighting replacement and upgrade.
- Completed cubicle expansion at the Municipal Service Center.
- Finalized schematic design for Library Expansion.
- Completed construction of Sloan Creek Trunk Sewer, Custer Tank No. 1 and Tower Repaint, and US75/Ridgeview Water and Sewer Relocate projects in advance of interchange reconstruction by TxDOT.
- Began Detailed Plan (Engineering Design) Preparation of Heritage Parkway Sewer Main Rehabilitation, Custer Tank No. 2 and Rowlett Tower Repaint, Maxwell Creek Lift Station Rehabilitation, Allenwood and Timbercreek Water Rehabilitation Projects.
- Completed design and started construction of Phase 2 of the Windridge Water and Sanitary Sewer Replacement Project.
- Started Construction of the Advanced Meter Infrastructure/Advance Meter Reader, 24" Sloan Creek Waterline, Manhole Rehabilitation, and Watters and Cottonwood Creek Bank Stabilization Projects.
- Assigned engineering department staff to remain engaged with the NTMWD sewer projects and the Fairview-Allen-NTMWD Sloan Creek Regional Lift Station.

## OBJECTIVES FOR FY2023

### Goal 2. Safe and livable community for all

#### Objective - Invest in maintaining and upgrading the City's Infrastructure and facilities

- Continue partnering with Collin County and TxDOT to advance roadway projects such as: Ridgeview Drive, Ridgeview Overpass at US75, Conversion of HOV Lane to Peak Hour Travel Lane on US75, and FM2551 (Angel Parkway).
- Explore partnership opportunities with Collin County and the City of Parker to widen Allen Heights Drive.
- Begin the design and construction of 2023 Streets and Alley Replacement Program.
- Begin Construction of Heritage/ Allen Heights Sewer Main rehabilitation, Maxwell Creek lift station, Allen Drive Gateway green ribbon projects.
- Continue to replace street signs and refresh pavement markings throughout the City.
- Continue to evaluate intersections and construct new traffic signals, where warranted by engineering standards and criteria.
- Continue to evaluate signalized intersections where operations/other physical improvement is needed.
- Continue to work with AISD to monitor and improve traffic operations near schools.
- Continue replacing the existing video detection cameras with advanced video detection cameras for enhanced responsiveness and signal performance.
- Utilize signal performance measures software to proactively diagnose and optimize signal operation.
- Continue upgrading school flasher modems to improve communications.
- Continue installing new pan tilt zoom cameras for remote monitoring.
- Finish construction of Windridge Water and Sanitary Sewer Sanitary Sewer Rehabilitation Ph. 2 Project, and US75 Ridgeview Water and Sewer Relocate.
- Begin and finish construction of 24" Sloan Creek Waterline.
- Begin construction of Stacy Pump Station Rehabilitation/Upgrade.
- Begin Detail Design of Heritage/Allen Heights Sewer Main Rehabilitation.

### Goal 1. Financially sound and transparent city government

#### Objective - Invest regularly in the maintenance and upgrade on City infrastructure and facilities

- Continue to administer facility renovation projects in accordance with the approved budget for ongoing facility reinvestment, such as:
  - Install generator replacement for Fire Station #3 and #4 with an installation date of September 2023.
  - Complete Phase 2 HVAC & Roof Replacement for Don Rodenbaugh Natatorium.
  - Design and bid out generator replacement for City Hall and Police Dept. Headquarters to install in early 2024.
  - Complete construction of new ACTV studio and Municipal Courts modifications.
  - Finish design for Library expansion and begin construction.
  - Design and bid out roof replacements for The Courses at Watters Creek, Joe Farmer Recreation Center, and the Municipal Service Center Service Building.
  - Seal leaks and repair building envelope as well as metal painting for Don Rodenbaugh Natatorium.
  - Finalize schematic design for new Police Department Headquarters.
  - Refinish Police Department locker rooms.
  - Develop plan for reconfiguration of Existing Police Department Headquarters.

## GENERAL FUND

- Complete workspace reconfiguration to 2nd floor of City Hall for Finance and IT Departments.
- Complete workspace renovation to 1st floor Building Permits area.
- Complete City-wide HVAC and mechanical system investigation and develop 10-year CIP plan.
- Complete City-wide Electrical system investigation and develop 10-year CIP plan.

# ENGINEERING

## GENERAL FUND

### EXPENDITURE SUMMARY

| CLASSIFICATION          | 2020-2021           | 2021-2022           | 2021-2022           | 2022-2023           |
|-------------------------|---------------------|---------------------|---------------------|---------------------|
|                         | <u>ACTUAL</u>       | <u>BUDGET</u>       | <u>AMENDED</u>      | <u>BUDGET</u>       |
| Personnel Services      | 1,650,268           | 1,730,224           | 1,761,957           | 1,874,533           |
| Operations              | 920,201             | 1,006,674           | 1,161,688           | 1,090,256           |
| Supplies                | 10,477              | 7,696               | 7,696               | 7,696               |
| Maintenance             | 531,219             | 630,621             | 725,121             | 752,871             |
| Professional Services   | 128,180             | 169,340             | 169,340             | 169,340             |
| <b>DEPARTMENT TOTAL</b> | <b>\$ 3,240,345</b> | <b>\$ 3,544,555</b> | <b>\$ 3,825,802</b> | <b>\$ 3,894,696</b> |

### PERSONNEL SUMMARY

| FULL TIME                         | 2020-2021     | 2021-2022     | 2021-2022      | 2022-2023     |
|-----------------------------------|---------------|---------------|----------------|---------------|
|                                   | <u>ACTUAL</u> | <u>BUDGET</u> | <u>AMENDED</u> | <u>BUDGET</u> |
| Director                          | 1             | 1             | 1              | 1             |
| Assistant Director                | 1             | 1             | 1              | 1             |
| Program Manager                   | 1             | 1             | 1              | 1             |
| Traffic Engineer                  | 1             | 1             | 0              | 0             |
| Transportation Manager            | 0             | 0             | 1              | 1             |
| Facility Projects Manager         | 1             | 1             | 1              | 1             |
| Traffic Signal Foreman            | 1             | 1             | 1              | 1             |
| Traffic Supervisor                | 1             | 1             | 0              | 0             |
| Engineering Technician            | 1             | 1             | 1              | 1             |
| Senior Signal Technician          | 0             | 0             | 1              | 1             |
| Construction Inspector            | 2             | 2             | 2              | 2             |
| Office Manager                    | 1             | 1             | 1              | 1             |
| Traffic Signal Technician         | 2             | 2             | 2              | 2             |
| Signs and Markings Technician     | 1             | 1             | 1              | 1             |
| Traffic Signal Assistant          | 2             | 2             | 2              | 2             |
| <b>TOTAL FULL TIME</b>            | <b>16</b>     | <b>16</b>     | <b>16</b>      | <b>16</b>     |
| <b>TOTAL FULL-TIME-EQUIVALENT</b> | <b>16</b>     | <b>16</b>     | <b>16</b>      | <b>16</b>     |

# ENGINEERING

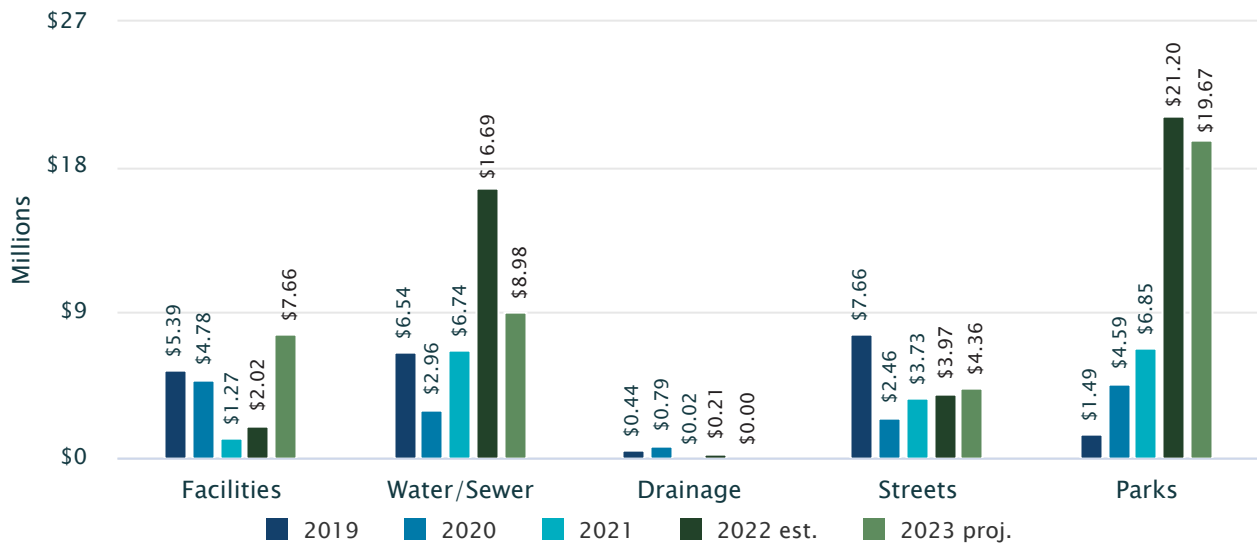
## GENERAL FUND

### PERFORMANCE MEASURES

#### Capital Project Funding

Capital outlay planned in future years is published in the City of Allen Capital Improvement Plan, updated annually, and adopted simultaneously with the City budget.

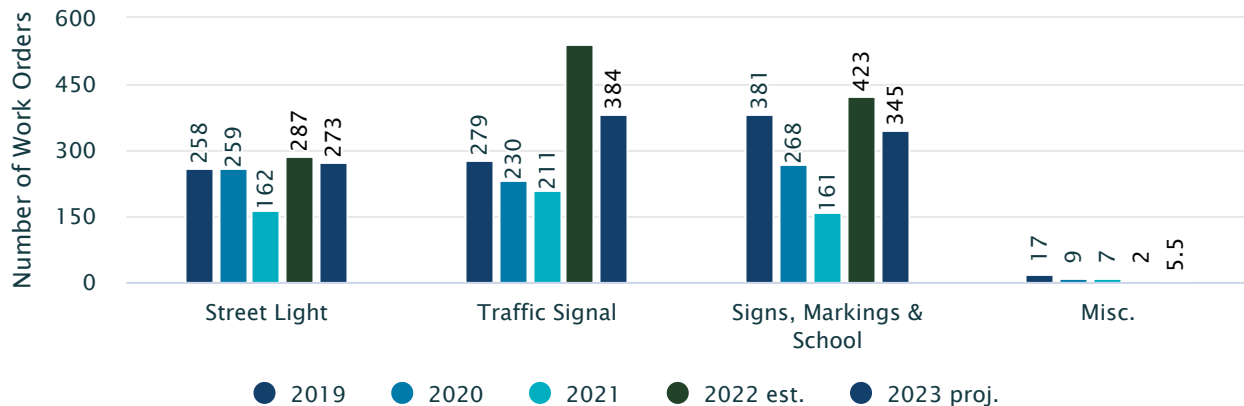
Total Dollars Spent – Capital Projects



The total dollars spent on capital projects for Facilities, Water/Sewer, Drainage, Streets and Parks for past fiscal years is shown, above.

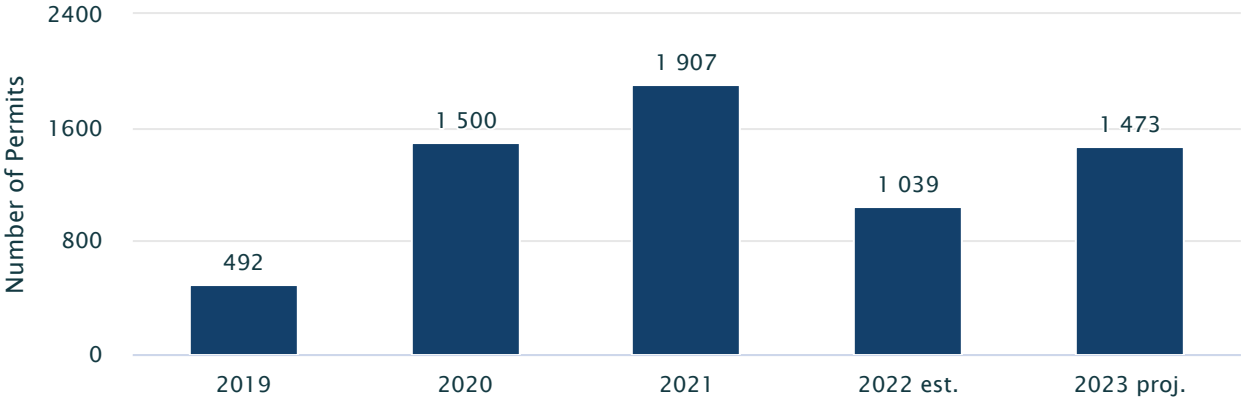
#### Traffic Management

Traffic Division Work Orders



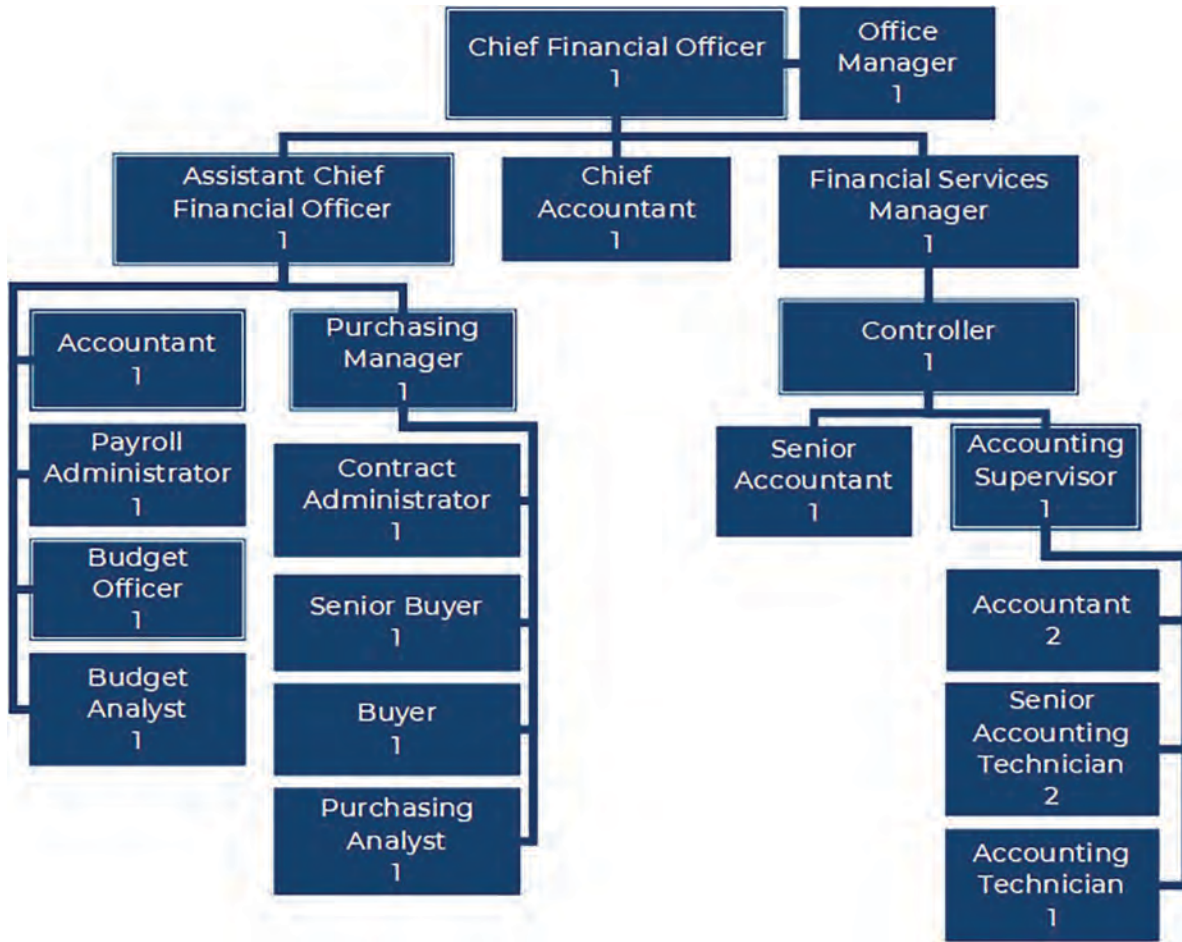
Right-of-Way Permitting

ROW Permits Issued



# FINANCE

## GENERAL FUND



# FINANCE

## GENERAL FUND

The Finance department's purpose is to provide responsive and accurate technical staff support to the City Manager and all operating departments and to plan, manage and maintain the financial affairs of the City.

### ACCOMPLISHMENTS IN FY2022

#### Goal 4. High-performing City team providing resident-focused services

- Continued to receive professional awards and recognition:
  - Received the 23rd Certificate of Achievement for Excellence in Financial Reporting from the National Government Finance Officers Association (GFOA).
  - Received the 23rd Distinguished Budget Presentation Award from GFOA.
  - Received the 22nd Achievement of Excellence in Procurement Award from the National Purchasing Institute (NPI).
- The City maintained its bond ratings as follows: Standard and Poor's rating of AAA on G.O. Bonds and AAA on the Water and Sewer Revenue Bonds. Moody's ratings are Aaa on G.O Bonds, Aa2 on Economic Development Revenue Bonds and Aa2 on Community Development Revenue Bonds.
- Issued G.O. bonds, refunding bonds, and tax notes in the amount of \$46.51 million in June 2021.
- Continued financial reviews in various areas related to property taxes, sales taxes, hotel/motel taxes, tax increment financing (TIF) agreements, economic development agreements, franchise fees, and monitored long range financial plans for debt management and selected operating funds.
- Prepared the City's second PAFR (Popular Annual Financial Report).

### OBJECTIVES FOR FY2023

#### Goal 1. Financially sound and transparent City government

- Continue to receive professional awards and recognition from GFOA and NPI.
- Continue to monitor the impact of the economy on current financial conditions affecting the City's revenues and expenses, specifically with reviews in various areas related to property taxes, sales taxes, hotel/motel taxes, franchise fees, building permits, and economic development agreements, including TIFs.
- Continue to analyze the City's ability to implement the CIP program and the impact on the long range financial plan for debt management and selected operating funds.
- Continue to administer the Bond Program passed by the voters during FY2016.
- Continue to work on the implementation of the new administrative software, updates to organizational policies to reflect process and procedural changes.



# FINANCE

## GENERAL FUND

## EXPENDITURE SUMMARY

| CLASSIFICATION          | 2020-2021           | 2021-2022           | 2021-2022           | 2022-2023           |
|-------------------------|---------------------|---------------------|---------------------|---------------------|
|                         | ACTUAL              | BUDGET              | AMENDED             | BUDGET              |
| Personnel Services      | 2,038,520           | 2,306,273           | 2,332,378           | 2,504,047           |
| Operations              | 169,425             | 276,176             | 271,567             | 268,876             |
| Supplies                | 31,609              | 32,250              | 32,250              | 34,800              |
| Professional Services   | 1,207,517           | 1,192,571           | 1,369,062           | 1,279,106           |
| <b>DEPARTMENT TOTAL</b> | <b>\$ 3,447,071</b> | <b>\$ 3,807,270</b> | <b>\$ 4,005,257</b> | <b>\$ 4,086,829</b> |

## PERSONNEL SUMMARY

| FULL TIME                         | 2020-2021 | 2021-2022 | 2021-2022 | 2022-2023 |
|-----------------------------------|-----------|-----------|-----------|-----------|
|                                   | ACTUAL    | BUDGET    | AMENDED   | BUDGET    |
| Chief Financial Officer           | 1         | 1         | 1         | 1         |
| Assistant Chief Financial Officer | 1         | 1         | 1         | 1         |
| Comptroller                       | 1         | 1         | 0         | 0         |
| Financial Services Manager        | 0         | 0         | 1         | 1         |
| Controller                        | 0         | 0         | 1         | 1         |
| Purchasing Manager                | 1         | 1         | 1         | 1         |
| Strategic Services Auditor        | 1         | 1         | 0         | 0         |
| Chief Accountant                  | 1         | 1         | 1         | 1         |
| Accounting Supervisor             | 1         | 1         | 1         | 1         |
| Budget Officer                    | 1         | 1         | 1         | 1         |
| Contract Administrator            | 1         | 1         | 1         | 1         |
| Senior Accountant                 | 1         | 1         | 1         | 1         |
| Accountant                        | 3         | 3         | 3         | 3         |
| Budget Analyst                    | 1         | 1         | 1         | 1         |
| Purchasing Analyst                | 1         | 1         | 1         | 1         |
| Senior Buyer                      | 1         | 1         | 1         | 1         |
| Office Manager                    | 1         | 1         | 1         | 1         |
| Payroll Administrator             | 1         | 1         | 1         | 1         |
| Buyer                             | 1         | 1         | 1         | 1         |
| Senior Accountant Technician      | 1         | 1         | 1         | 2         |
| Accounting Technician             | 1         | 1         | 1         | 1         |
| <b>TOTAL FULL TIME</b>            | <b>21</b> | <b>21</b> | <b>21</b> | <b>22</b> |
| <b>TOTAL FULL-TIME-EQUIVALENT</b> | <b>21</b> | <b>21</b> | <b>21</b> | <b>22</b> |

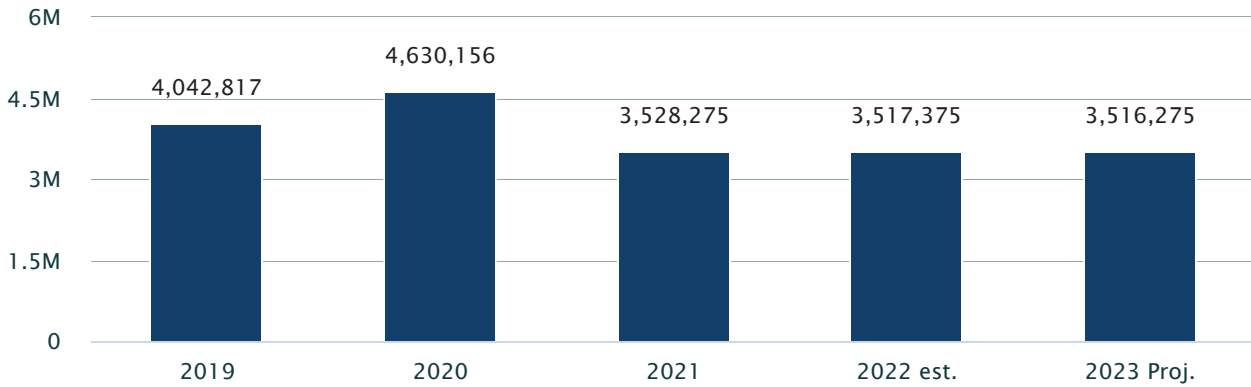
# FINANCE

## GENERAL FUND

### PERFORMANCE MEASURES

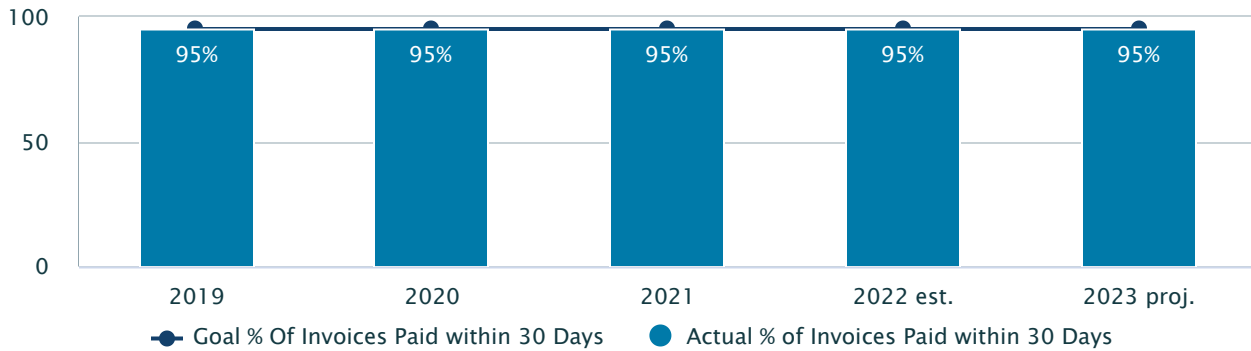
#### Interest Earnings

Interest Earnings

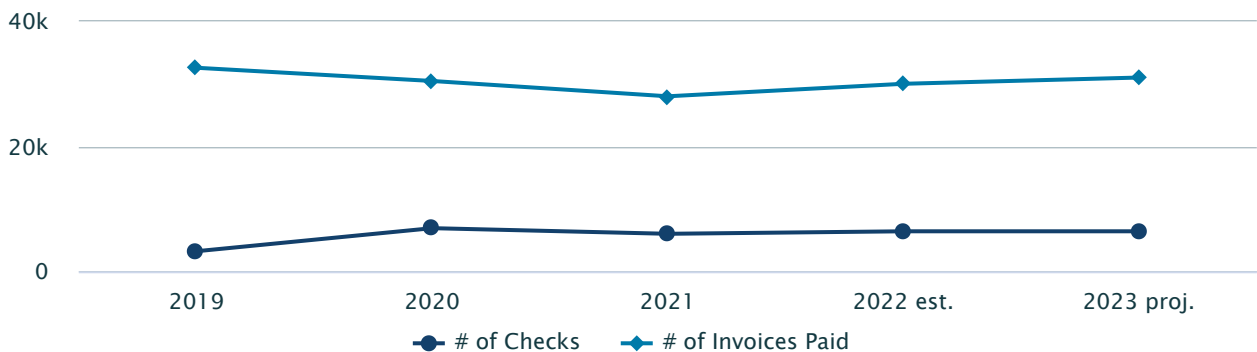


#### Accounts Payable

Accounts Payable Turnaround

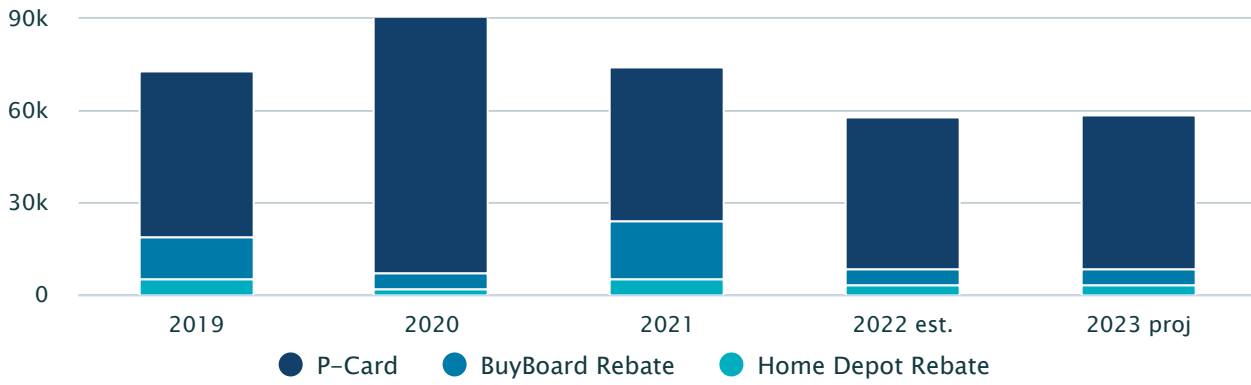


Checks vs. Invoices



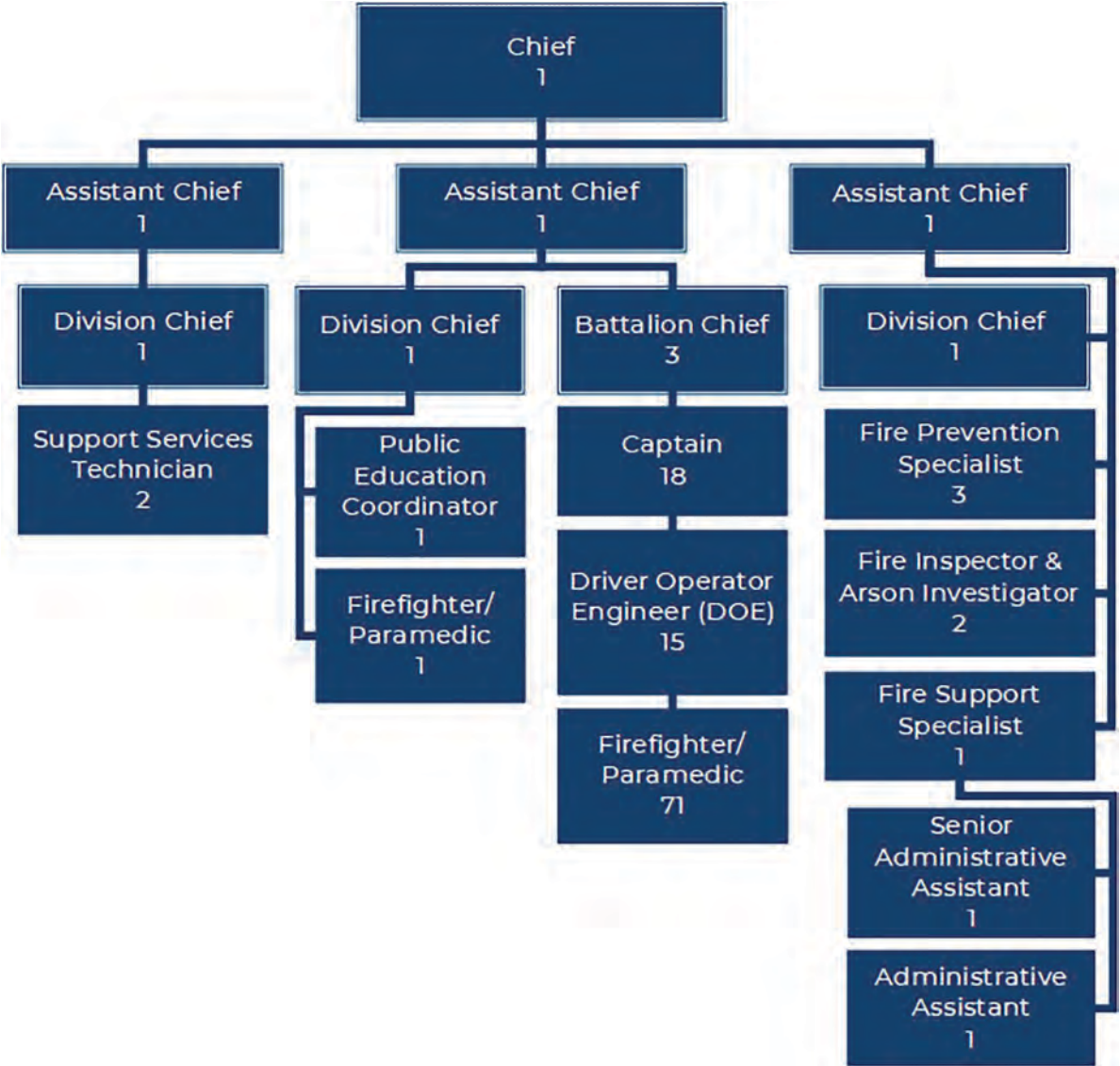
Rebates

Rebates



# FIRE

## GENERAL FUND



# FIRE

## GENERAL FUND

The Allen Fire Department serves and protects its citizens and visitors by providing the best in Emergency Medical Services, Fire Suppression, Fire Prevention and Education, and Emergency Management.

### ACCOMPLISHMENTS IN FY2022

#### Goal 2. Safe and livable community for all

- Continued community education programs for senior living communities and increased awareness of available Emergency Medical Services.
- Increased communication with neighboring departments through joint training, policy sharing and facility placement.
- Continued working with local hospital emergency departments to increase their capabilities and working relationship with the AFD to ensure the highest level of care for our citizens transported by ambulance to their facilities.
- Conduct regular meetings with representatives from area healthcare providers about the future of healthcare delivery in Allen.

#### Objective- Invest in maintaining and upgrading the City's Infrastructure and facilities

- Design of Fire Station #6 was completed, and construction has started

### OBJECTIVES FOR FY2023

#### Goal 2. Safe and livable community for all

##### Objective - Maintain and enhance Allen as one of the safest cities in Texas

- Develop a simulation training platform to enhance communication and organization at emergency incidents.
- Enhance public education for area schools to increase community safety and provide information for careers in the Fire Service.
- Increase training with area departments related to mutual aid specific specialty rescue.
- Continue to push local hospital emergency departments to increase their capabilities and working relationship with the AFD to ensure the highest level of care for our citizens transported by ambulance to their facilities.
- Conduct regular meetings with representatives from area healthcare providers about the future of healthcare delivery in Allen.

#### Objective - Invest in maintaining and upgrading the City's infrastructure and facilities

- Monitor the progress of Station #6 construction with anticipated completion date of October 2023.

# FIRE

## GENERAL FUND

### EXPENDITURE SUMMARY

| CLASSIFICATION          | 2020-2021            | 2021-2022            | 2021-2022            | 2022-2023            |
|-------------------------|----------------------|----------------------|----------------------|----------------------|
|                         | ACTUAL               | BUDGET               | AMENDED              | BUDGET               |
| Personnel Services      | 17,613,988           | 17,375,569           | 18,263,489           | 19,669,570           |
| Operations              | 1,800,713            | 1,779,889            | 1,873,434            | 2,414,962            |
| Supplies                | 358,655              | 259,650              | 280,150              | 282,869              |
| Maintenance             | 449,992              | 373,198              | 622,198              | 602,662              |
| Professional Services   | 222,767              | 239,380              | 280,276              | 263,798              |
| Capital                 | 33,477               | -                    | 1,281,633            | -                    |
| <b>DEPARTMENT TOTAL</b> | <b>\$ 20,479,592</b> | <b>\$ 20,027,686</b> | <b>\$ 22,601,180</b> | <b>\$ 23,233,861</b> |

### PERSONNEL SUMMARY

| FULL TIME                          | 2020-2021  | 2021-2022  | 2021-2022  | 2022-2023  |
|------------------------------------|------------|------------|------------|------------|
|                                    | ACTUAL     | BUDGET     | AMENDED    | BUDGET     |
| Fire Chief                         | 1          | 1          | 1          | 1          |
| Assistant Fire Chief               | 3          | 3          | 3          | 3          |
| Fire Division Chief                | 3          | 3          | 3          | 3          |
| Battalion Chief                    | 3          | 3          | 3          | 3          |
| Fire Captain                       | 18         | 18         | 18         | 18         |
| Fire Driver Operator Engineer      | 15         | 15         | 15         | 15         |
| Firefighter/ Paramedic             | 64         | 68         | 68         | 72         |
| Fire Inspector/ Arson Investigator | 2          | 2          | 2          | 2          |
| Fire Prevention Specialist         | 3          | 3          | 3          | 3          |
| Public Education Coordinator       | 1          | 1          | 1          | 1          |
| Fire Support Specialist            | 1          | 1          | 1          | 1          |
| Senior Administrative Assistant    | 1          | 1          | 1          | 1          |
| Support Services Technician        | 2          | 2          | 2          | 2          |
| Administrative Assistant           | 1          | 1          | 1          | 1          |
| <b>TOTAL FULL TIME</b>             | <b>118</b> | <b>122</b> | <b>122</b> | <b>126</b> |
| <b>TOTAL FULL-TIME-EQUIVALENT</b>  | <b>118</b> | <b>122</b> | <b>122</b> | <b>126</b> |

### CAPITAL EXPENDITURE LIST\*

| MACHINERY & EQUIPMENT                             | 2020-2021        | 2021-2022   | 2021-2022         | 2022-2023   |
|---|------------------|-------------|-------------------|-------------|
|   | ACTUAL           | BUDGET      | AMENDED           | BUDGET      |
| Pre-purchase equipment for Station 6 and engine 6 | -                | -           | 400,000           | -           |
| <b>SUBTOTAL</b>                                   | <b>\$ -</b>      | <b>\$ -</b> | <b>\$ 400,000</b> | <b>\$ -</b> |
| VEHICLES  | 2020-2021        | 2021-2022   | 2021-2022         | 2022-2023   |
|   | ACTUAL           | BUDGET      | AMENDED           | BUDGET      |
| Fire Protection Equipment And Radios              | 33,477           | -           | -                 | -           |
| Pumper For Fire#6                                 | -                | -           | 881,633           | -           |
| <b>SUBTOTAL</b>                                   | <b>\$ 33,477</b> | <b>\$ -</b> | <b>\$ 881,633</b> | <b>\$ -</b> |

\*The items listed are non-recurring capital expenses based on increased service to the community.

# FIRE

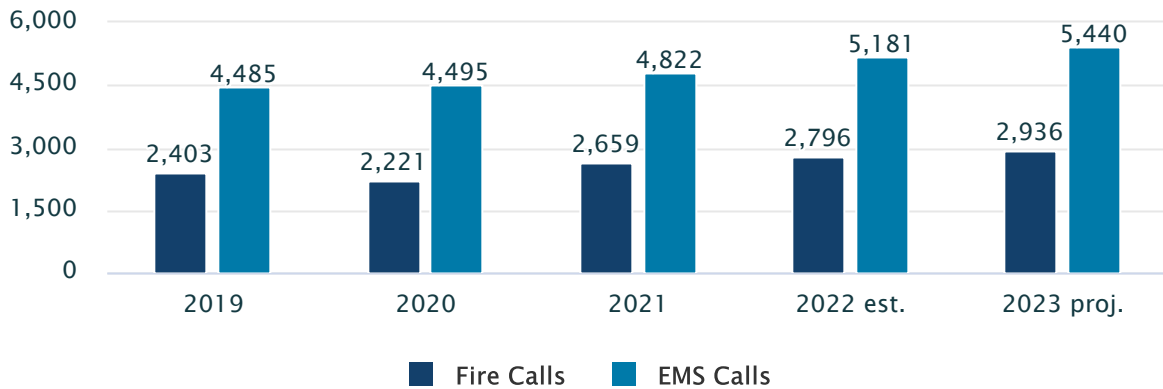
## GENERAL FUND

### PERFORMANCE MEASURES

#### Calls for Service

Fire calls include all non-medical calls such as fires, gas leaks, chemical spills, and public assistance. Total incidents in both categories are projected to increase as the community grows in both buildings and population age.

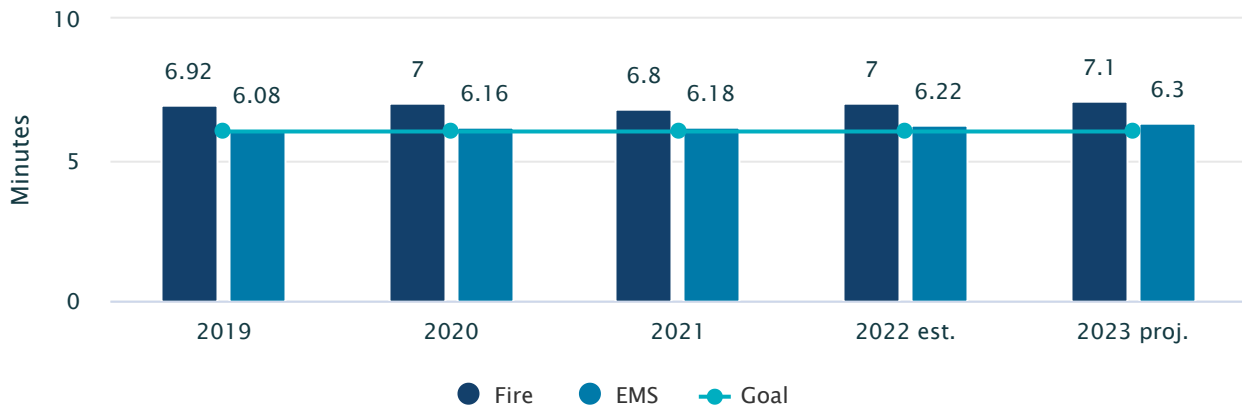
Total Calls



#### Response Time

Response time includes reflex time and drive time. Reflex time begins when the station is alerted of an emergency and ends when the vehicle begins traveling toward the emergency. Drive time is influenced by factors including traffic congestion, road construction, fire station placement and distance to the emergency.

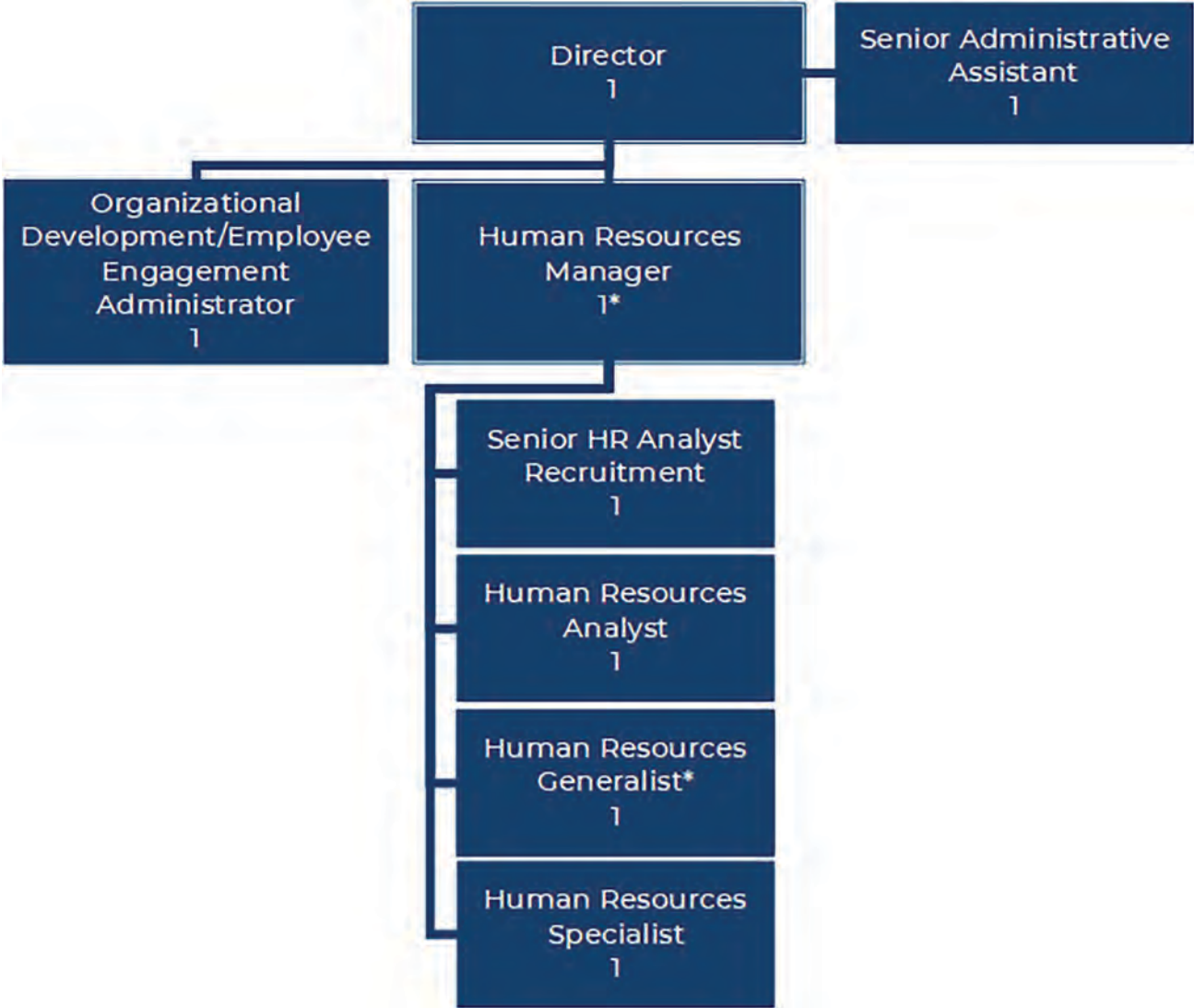
Average Response Times



The fire average response time continues to increase. The addition of Fire Station 6 in the coming years, will help us move towards the goal of 6 minutes, because the geographical area served by the station would no longer have such long response times.

# HUMAN RESOURCES

## GENERAL FUND



\*Position partially funded by Risk.



# HUMAN RESOURCES

## GENERAL FUND

The Human Resources Department works in partnership with departments to maximize their workforce to ensure they deliver the highest level of services to both our external and internal customers. The department provides management expertise in manpower planning, compensation and benefits planning, diversity and employee relations issues, training, long-range human resources planning, and provides support for and oversight of the City-wide employee appreciation (PRIDE) program.

### ACCOMPLISHMENTS IN FY2022

#### Goal 4. High-Performing City team providing resident-focused services

##### Objective — Maintain and enhance a City organization culture that emphasizes professionalism, results and performance accountability

- Conducted four PRIDE rallies, awarded the 19th annual Day of PRIDE awards, and presented the 18th annual Excellence in PRIDE awards.
- Assisted departments with various employee relations issues.
- Presented departmental training on leadership development, team building, and customer service.
- Conducted a one-day Hiring Event at the Senior Center.
- Gathered market data for public safety classifications to maintain the City's relative market standing with respect to the City's benchmark cities.

### OBJECTIVES FOR FY2023

#### Goal 4. High-performing City team providing resident-focused services

- Continue to develop an organization-wide diversity initiative which includes recruiting, training, employee relations, employee engagement, and diversity.
- Continue to build relationships and serve as a resource for both internal and external customers.
- Partner with departments to create practical succession plans for key staff positions including a mentoring program that develops and identifies competencies for positions to help with succession planning and development of our workforce.
- Continue to develop and facilitate training programs to reflect and promote our organizational PRIDE values.
- Enhance the City's performance appraisal procedure and documentation.
- Continue to evaluate and update new employee orientation to provide comprehensive information regarding the culture, goals, and objectives of the City of Allen.
- Review and revise Human Resources policies ensuring compliance with state and federal requirements.
- Implement updated compensation plans to maintain the City's relative market standing with respect to our total compensation strategies.
- Compile and disseminate quarterly recruitment statistics to department directors to assist in workforce decisions.

# HUMAN RESOURCES

## GENERAL FUND

### EXPENDITURE SUMMARY

| CLASSIFICATION          | 2020-2021           | 2021-2022           | 2021-2022           | 2022-2023           |
|-------------------------|---------------------|---------------------|---------------------|---------------------|
|                         | <u>ACTUAL</u>       | <u>BUDGET</u>       | <u>AMENDED</u>      | <u>BUDGET</u>       |
| Personnel Services      | 736,915             | 763,956             | 779,168             | 884,153             |
| Operations              | 168,145             | 223,174             | 219,574             | 237,652             |
| Supplies                | 9,239               | 5,463               | 5,463               | 7,788               |
| Professional Services   | 247,930             | 137,000             | 137,000             | 145,000             |
| <b>DEPARTMENT TOTAL</b> | <b>\$ 1,162,229</b> | <b>\$ 1,129,593</b> | <b>\$ 1,141,205</b> | <b>\$ 1,274,593</b> |

### PERSONNEL SUMMARY

| FULL TIME                         | 2020-2021     | 2021-2022     | 2021-2022      | 2022-2023     |
|-----------------------------------|---------------|---------------|----------------|---------------|
|                                   | <u>ACTUAL</u> | <u>BUDGET</u> | <u>AMENDED</u> | <u>BUDGET</u> |
| Director                          | 1             | 1             | 1              | 1             |
| Human Resources Manager*          | 0             | 0.5           | 0.5            | 0.5           |
| Org. Development Administrator    | 1             | 1             | 1              | 1             |
| Human Resources Supervisor*       | 0.5           | 0             | 0              | 0             |
| Senior Human Resources Analyst    | 1             | 1             | 1              | 1             |
| Human Resources Analyst           | 1             | 1             | 1              | 1             |
| Human Resources Generalist*       | 0             | 0             | 0              | 0.5           |
| Human Resources Specialist        | 1             | 1             | 1              | 1             |
| Senior Administrative Assistant   | 1             | 1             | 1              | 1             |
| <b>TOTAL FULL TIME</b>            | <b>6.5</b>    | <b>6.5</b>    | <b>6.5</b>     | <b>7</b>      |
| <b>TOTAL FULL-TIME-EQUIVALENT</b> | <b>6.5</b>    | <b>6.5</b>    | <b>6.5</b>     | <b>7</b>      |

\*Funding for these positions is split between the Risk Fund and the General Fund

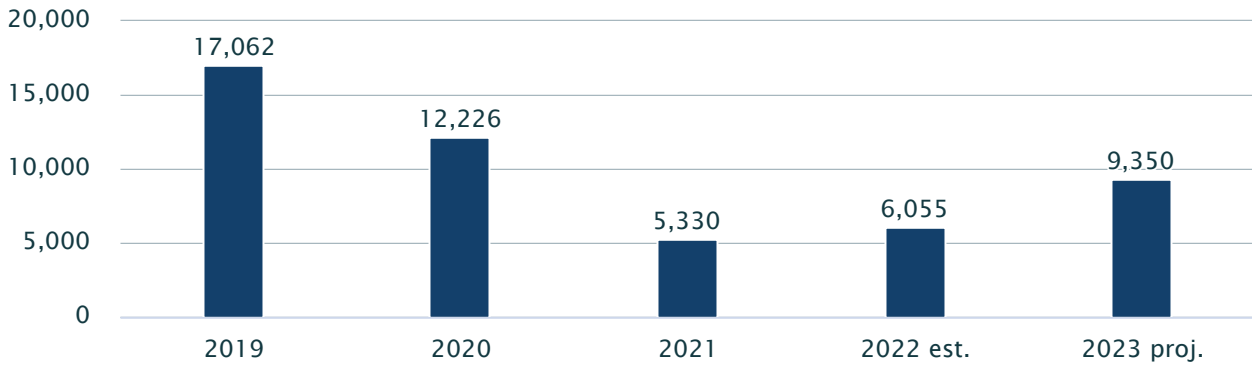
# HUMAN RESOURCES

## GENERAL FUND

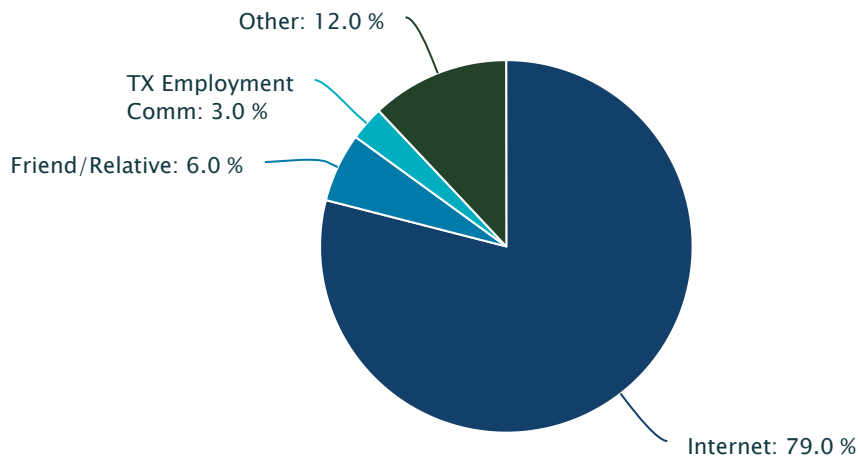
### PERFORMANCE MEASURES

#### Recruitment

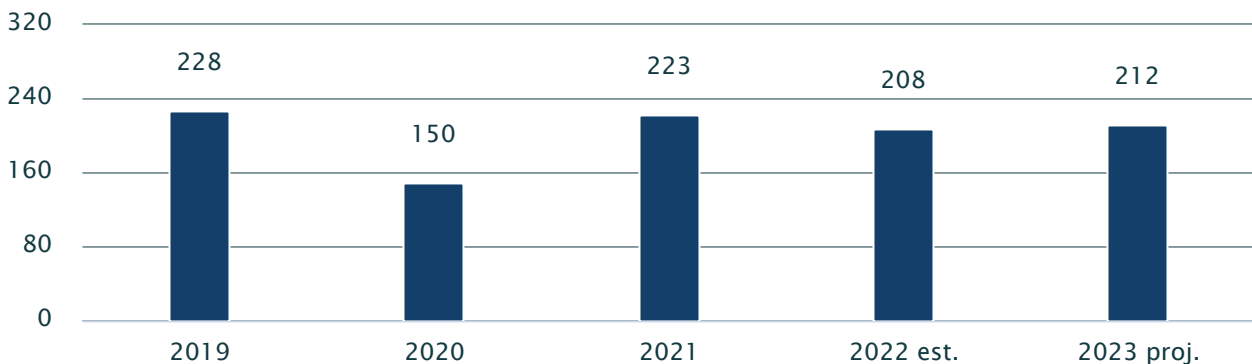
Employment Applicants Processed



Applicant Source



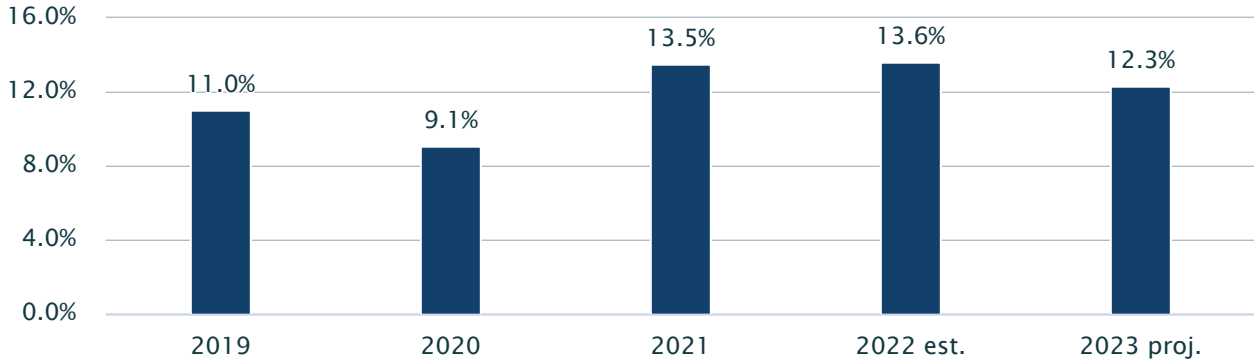
Employees Hired



## Employee Turnover

Turnover rates are calculated for full time employees only due to the volatility of the part time positions.

### Employee Turnover



## Organizational Development

The City provided a variety of training and development opportunities to employees in FY2022. Through an Interlocal Agreement with the City of Plano, a series of trainings were offered to employees across the organization. A new Supervisor Foundations Course, in collaboration with Collin Corporate College, was implemented as a quarterly offering for supervisors. In collaboration with Alliance Work Partners, the City provided professional and personal development courses in several areas. Allen U, a new Learning Management System, was implemented offering employees a variety of virtual trainings accessible anytime, from any device. Allen U also hosts mandatory compliance training as well as new hire training for employees.

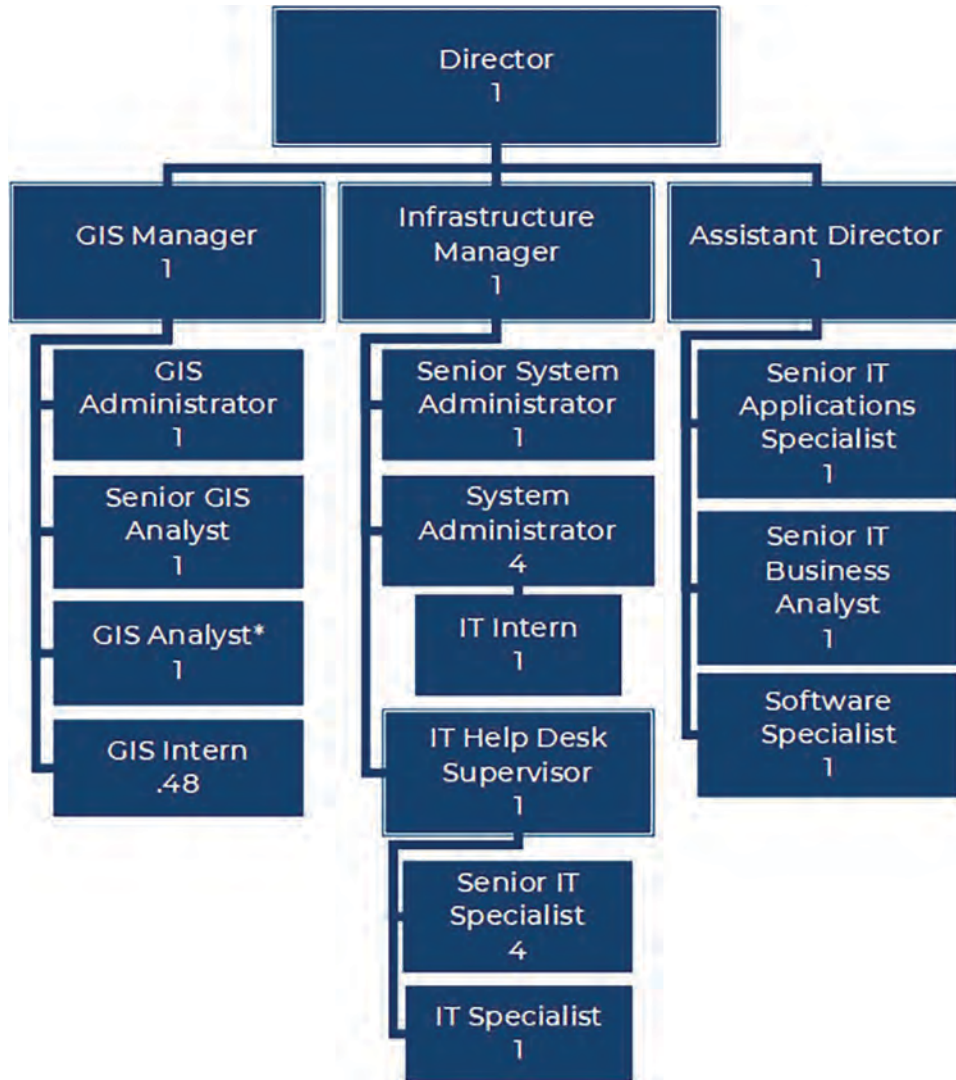
This year, trainings were organized to target employees based on their personal needs, professional goals and overall interests. Series this year included:

- Purchasing Academy (In-house)
- Enrichment Series
- Leadership Development Series
- Field Staff Series
- Professional Development Series
- Supervisory Skills Series
- Administrative Support Series

The City also sent staff to off-site trainings offered by Strategic Government Resources, the Disney Institute and others, while the Executive Team began a series of trainings through Nick Kittle's *Sustainovation*. Staff continues to work with partners to expand development opportunities for employees in the future.

# INFORMATION TECHNOLOGY

## GENERAL FUND



\*Position funded out of Water & Sewer.

# INFORMATION TECHNOLOGY

## GENERAL FUND

The Information Technology (IT) department supports City goals through the optimal use of technology. The technology division supports infrastructure, including hardware, network, and key systems. The GIS division provides mapping and analytical support for decision making. The software support division helps with managing software rollouts and ongoing support and enhancements in addition to user training and project management.

### ACCOMPLISHMENTS IN FY2022

#### Goal 4. High-performing City team providing resident-focused services

- Implemented vulnerability scanning platform to improve Cybersecurity posture.
- Testing carrier cellular data coverage in preparation for public safety vehicle router replacements.
- Investigated cloud solutions for network file data storage and enhanced disaster recovery backup options.
- Completed RMS implementation, Phase 1, with PD.
- Increased use of Teams and maintained remote work support capabilities.
- Began transition of employees from city cell phones to stipends.
- Built a Disaster Recovery plan for Tyler ERP system and added several others selected cloud DR solutions after the DR workshop project.
- Upgrading GIS server systems.
- Upgrading Tyler ERP platform.
- Completed project to automate PC deployments via MS cloud technology called Autopilot.
- Refit mobile command post with PD for easy-on solution for dispatch.
- Finished implementation of e-faxing solution for all eligible departments.
- Continued annual security awareness training for all employees.
- Implemented multi-factor authentication for all remote access.
- Won Top 10 Digital Cities award for a fourth time.
- Developed SharePoint governance roadmap to improve collaboration and adoption of SharePoint, OneDrive and Teams.
- Upgraded Cisco switch operating systems to improve cybersecurity posture.
- Continued work on layer 3 network design and deployment.
- Trained nearly 800 employees on cybersecurity and conducted quarterly phishing testing.
- Completed virtual desktop rollout for EDC and selected others, improving remote access capabilities.

### OBJECTIVES FOR FY2023

#### Goal 4. High performing City team providing resident-focused services.

- Pilot digital signature platform to improve document workflows.
- Implement Privileged Access Management system to safeguard password and system access.
- Diversify internet pathways to improve network resilience and business continuity.
- Implement SIP phone connectivity to move away from older analog trunks from AT&T and Grande.
- Complete Layer 3 implementation across the network.

## GENERAL FUND

- Add wifi to Natatorium.
- Add wifi to Animal Shelter.
- Assist in rollout of AMI for utility billing division.
- Add network and/or wifi capabilities to Heritage Village.
- Turn up technology, including public wifi and dark fiber, at STRC.
- Move older voicemail components to new hardware.
- Implement Energov Assist services to aid permitting, code, and health solutions.
- Replace end-of-life mobile routers in PD/Fire vehicles resulting in improved speed and connectivity using 5G.
- Replace end-of-life Nutanix data center hardware.
- Implement IT advisory services to formalize cybersecurity plans, perform an IT staffing study, review contracts, analyze vendor landscapes, review DR and business continuity plans, and provide higher-level training opportunities.
- Deploy Parks Sharepoint sites.
- Work with other departments to migrate network files into Sharepoint.
- Continue annual security awareness training for all employees.
- Win Top 10 Digital Cities award again.

# INFORMATION TECHNOLOGY

## GENERAL FUND

### EXPENDITURE SUMMARY

| CLASSIFICATION          | 2020-2021           | 2021-2022           | 2021-2022           | 2022-2023           |
|-------------------------|---------------------|---------------------|---------------------|---------------------|
|                         | ACTUAL              | BUDGET              | AMENDED             | BUDGET              |
| Personnel Services      | 2,273,446           | 2,548,621           | 2,612,059           | 2,868,950           |
| Operations              | 1,747,521           | 2,080,746           | 2,081,681           | 1,991,905           |
| Supplies                | 26,273              | 51,750              | 51,750              | 47,625              |
| Maintenance             | 81,098              | 112,879             | 112,879             | 116,593             |
| Professional Services   | 722,440             | 1,033,534           | 1,033,534           | 1,291,040           |
| <b>DEPARTMENT TOTAL</b> | <b>\$ 4,850,778</b> | <b>\$ 5,827,530</b> | <b>\$ 5,891,903</b> | <b>\$ 6,316,113</b> |

### PERSONNEL SUMMARY

| FULL TIME                         | 2020-2021    | 2021-2022    | 2021-2022    | 2022-2023    |
|-----------------------------------|--------------|--------------|--------------|--------------|
|                                   | ACTUAL       | BUDGET       | AMENDED      | BUDGET       |
| Director                          | 1            | 1            | 1            | 1            |
| Assistant Director                | 0            | 1            | 1            | 1            |
| Infrastructure Manager            | 1            | 1            | 1            | 1            |
| GIS Manager                       | 1            | 1            | 1            | 1            |
| Enterprise Application Manager    | 1            | 0            | 0            | 0            |
| Senior System Administrator       | 1            | 1            | 1            | 1            |
| System Administrator              | 3            | 3            | 4            | 4            |
| Help Desk Supervisor              | 1            | 1            | 1            | 1            |
| GIS Administrator                 | 1            | 1            | 1            | 1            |
| Software Developer                | 1            | 1            | 0            | 0            |
| Software Specialist               | 0            | 0            | 1            | 1            |
| Senior GIS Analyst                | 1            | 1            | 1            | 1            |
| Senior IT Business Analyst        | 1            | 1            | 1            | 1            |
| Senior IT Specialist              | 1            | 3            | 3            | 3            |
| Senior IT Applications Specialist | 0            | 0            | 0            | 1            |
| IT Applications Specialist        | 1            | 1            | 1            | 0            |
| IT Specialist                     | 3            | 3            | 2            | 2            |
| <b>TOTAL FULL TIME</b>            | <b>18</b>    | <b>20</b>    | <b>20</b>    | <b>20</b>    |
| PART TIME                         |              |              |              |              |
| IT Intern                         | 1.48         | 1.48         | 1.48         | 1.48         |
| <b>TOTAL PART TIME</b>            | <b>1.48</b>  | <b>1.48</b>  | <b>1.48</b>  | <b>1.48</b>  |
| <b>TOTAL FULL-TIME-EQUIVALENT</b> | <b>19.48</b> | <b>21.48</b> | <b>21.48</b> | <b>21.48</b> |



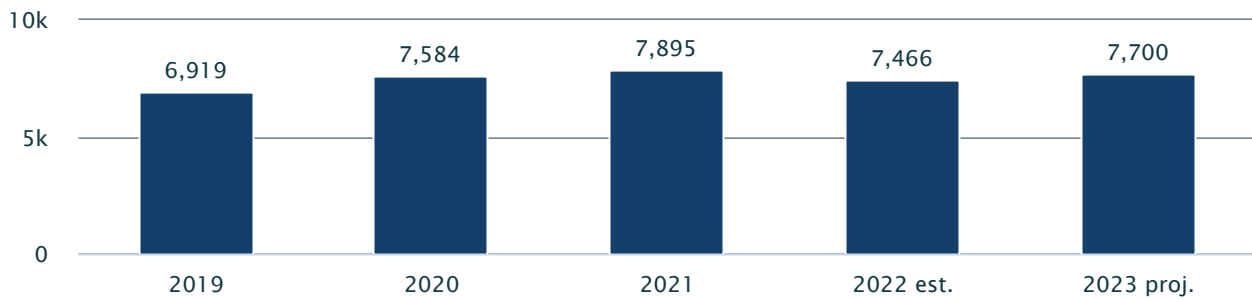
# INFORMATION TECHNOLOGY

## GENERAL FUND

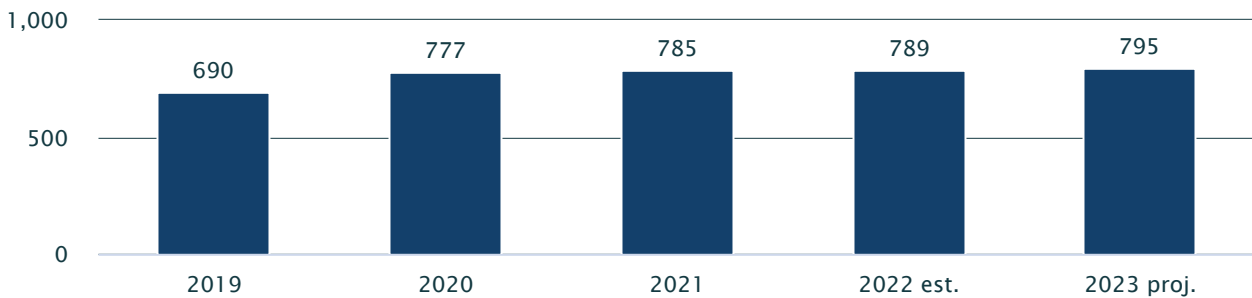
### PERFORMANCE MEASURES

#### Support Service Requests

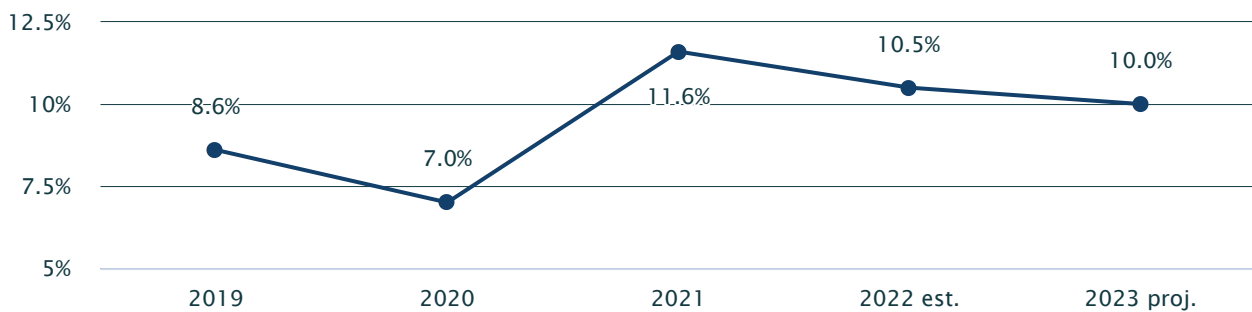
Total Service Requests Received



Cybersecurity Online Training



Phishing Test Click Rate



# INTERNAL SERVICES

## GENERAL FUND

No Personnel in this Department

The Internal Services budget, administered by the City Manager's Office, captures expenses that are shared among many departments. Highlights of some of the items included in this department are as follows:

- Economic incentive payments for projects such as The Village at Allen and Hotel/Convention Center
- Professional Services fees for the City Attorney
- Costs associated with the City of Allen strategic planning
- Transfers out for capital projects

# INTERNAL SERVICES

## GENERAL FUND

## EXPENDITURE SUMMARY

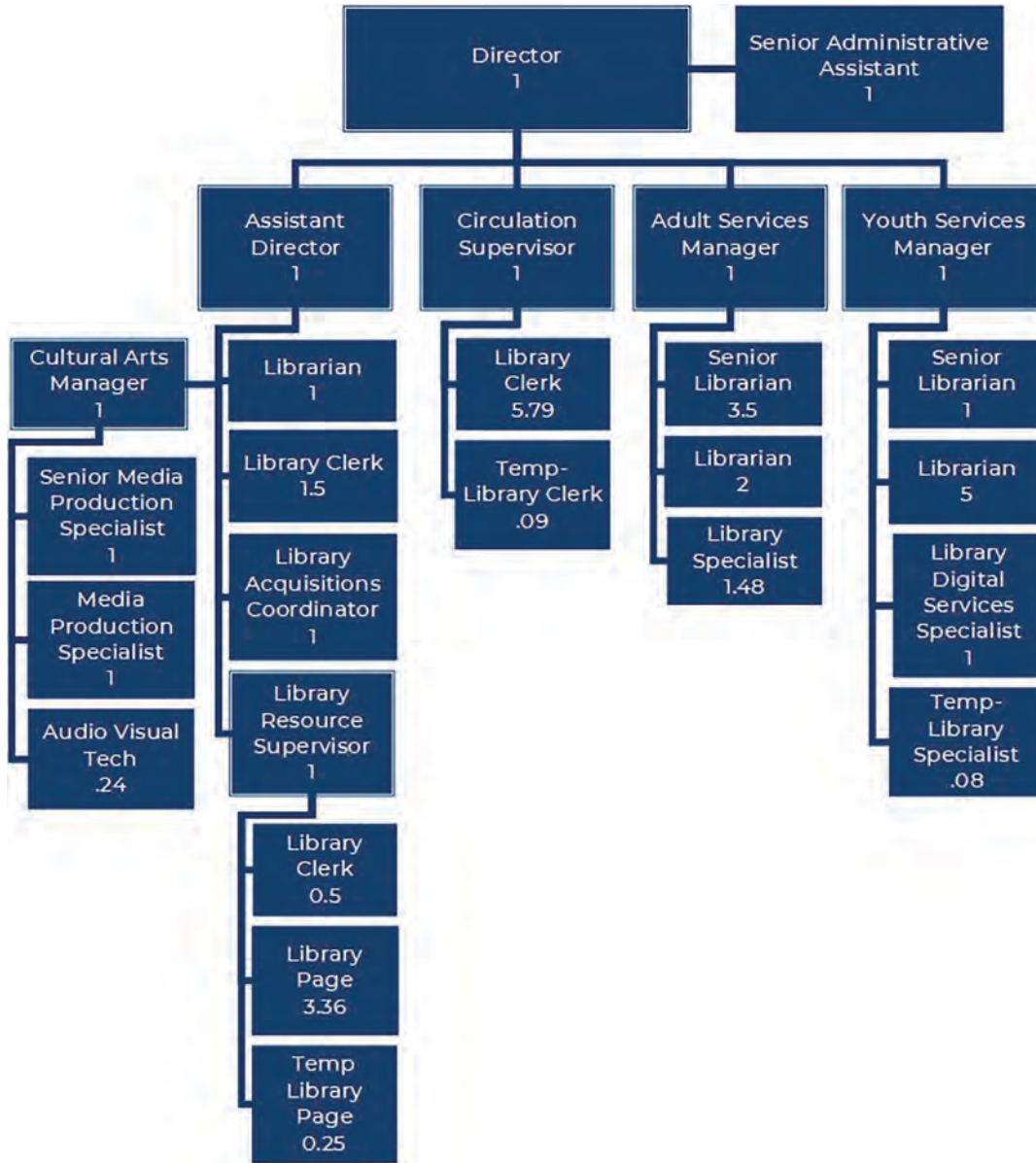
| <u>CLASSIFICATION</u>   | 2020-2021<br><u>ACTUAL</u> | 2021-2022<br><u>BUDGET</u> | 2021-2022<br><u>AMENDED</u> | 2022-2023<br><u>BUDGET</u> |
|-------------------------|----------------------------|----------------------------|-----------------------------|----------------------------|
| Operations              | 4,834,181                  | 4,643,866                  | 5,228,826                   | 5,246,393                  |
| Professional Services   | 437,038                    | 1,186,124                  | 932,051                     | 1,079,847                  |
| Transfers Out           | 6,909,368                  | 1,366,693                  | 1,768,148                   | 2,031,304                  |
| <b>DEPARTMENT TOTAL</b> | <b>\$ 12,180,587</b>       | <b>\$ 7,196,683</b>        | <b>\$ 7,929,025</b>         | <b>\$ 8,357,544</b>        |

## TRANSFERS OUT

| <u>OPERATING TRANSFERS OUT</u>   | 2020-2021<br><u>ACTUAL</u> | 2021-2022<br><u>BUDGET</u> | 2021-2022<br><u>AMENDED</u> | 2022-2023<br><u>BUDGET</u> |
|----------------------------------|----------------------------|----------------------------|-----------------------------|----------------------------|
| Grant Fund                       | -                          | 3,077                      | 4,532                       | 4,500                      |
| Facility Maintenance Fund        | 300,000                    | 1,000,000                  | 1,400,000                   | 481,097                    |
| Risk Management Fund-Admin costs | 711,886                    | 363,616                    | 363,616                     | 547,382                    |
| Golf Course Pension Funding      | 50,000                     | -                          | -                           | -                          |
| Golf Fund                        | 177,314                    | -                          | -                           | -                          |
| Operational Support              | -                          | -                          | -                           | 998,325                    |
| W&S Pilot Reduction              | 900,000                    | -                          | -                           | -                          |
| Non-Bond Fund                    | 1,518,075                  | -                          | -                           | -                          |
| Badge Readers                    | 10,085                     | -                          | -                           | -                          |
| Unprogrammed Allocation          | 3,242,008                  | -                          | -                           | -                          |
| <b>SUBTOTAL</b>                  | <b>\$ 6,909,368</b>        | <b>\$ 1,366,693</b>        | <b>\$ 1,768,148</b>         | <b>\$ 2,031,304</b>        |

# LIBRARY

## GENERAL FUND



# LIBRARY

## GENERAL FUND

As “a welcoming place to inspire the mind,” the Library serves the lifelong learning, informational, and cultural needs of Allen citizens and provides a friendly environment for all ages to develop and nourish an enduring love for reading and learning to enrich their lives and the quality of community life.

### ACCOMPLISHMENTS IN FY2022

#### Goal 2. Safe and livable community for all

##### Objective – Invest in maintaining and upgrading the City’s infrastructure and facilities

- Coordinated with Hidell Associates Architects and the Mayor-appointed steering committee to elicit, review, consider, and evaluate public and staff input for Library facility expansion and complete the conceptual design process.
- Negotiated with Hidell to contract for Phase 2 architectural services to encompass schematic design, detailed design, and drawings to prepare for construction bids.

##### Objective – Maintain the reputation as a family-friendly community and a preferred place to live in the DFW metroplex

- Encouraged reading and cultural literacy for all ages through collections, services, and displays.
- Continued developing the book, media, and digital collections for children, teens, and adults.
- Encouraged reading and literacy through the Summer and Winter Reading Clubs for children, teens, and adults, with an online platform and app to track reading accomplishments and reading prizes and offer reading recommendations.
- Offered access to information outside the Library through online databases, interlibrary loans, and digital collections consisting of approximately 220,000 combined e-books and e-audiobooks, more than 7,000 digital magazine titles, and 22,000 digital graphic novels from cloudLibrary.
- Integrated all cloudLibrary content (digital books, audiobooks, magazines, and graphic novels) within a single app that also tracks the status of patron holds and checkouts.
- Received a Texas Reads Grant to augment the world language collection.
- Applied for a second TexTreasures Grant to continue the digitization of historical issues of the Allen American newspaper.
- Received Family Place Library designation during onsite visit by national program staff.
- Recognized by the Texas Municipal Library Directors Association for the eighth consecutive year for Achievement of Library Excellence, one of 59 recognized public libraries in Texas.
- Continued the convenience of an online registration option to obtain a temporary library account to check out digital books, audiobooks, and magazines.
- Provided curbside pickup service from May 2020 through August 2021, completing 21,000 pickups for approximately 94,000 library items.
- Furthered developed print and media collections to inform and entertain children, teens, and adults. Developed the STEM kit, Wonderbook and Binge Box (thematically organized DVD movies) collections. Provided Book bundle and Next Reads reading suggestions. Offered take -and- make and grab- and -go activity kits for all ages.
- Provided almost 500 virtual programs that aired on Allen City TV, Youtube and Facebook for all ages relating to books, arts, crafts, science, travel, history and music.

## GENERAL FUND

- Produced approximately 55 hours of original cultural arts programming for ACTV live broadcast, on demand video, and YouTube streaming presented by musicians, historians, authors, and others representing diverse musician, historical, literary, and community interests.
- Promoted Library programs and services to Allen residents through frequent websites and Facebook updates, weekly e-news, and the quarterly LIFE in Allen guide.
- Gradually expanded operating hours and amenities to return to pre-pandemic service levels. Began deliberative return to live programming.
- Coordinated with the Collin County Master Gardeners who maintained the courtyard research and demonstration gardens established in 2015.
- Applied for, received and administered CARES Act and Texas Reads grants from the Texas State Library for a document scanning station, a new information desk and a mobile checkout system for use within the Library. Received a grant from the Allen Library Endowment Fund for STEM kits, e-books, and the world language collection.
- Recognized by the Texas Municipal Library Directors Association for the seventh consecutive year for Achievement of Library Excellence, one of 56 recognized public libraries in Texas.

**Goal 3. Vibrant community with lively destinations and successful commercial centers****Objective – Develop Allen Downtown as a major community and regional destination that has a “unique” draw that is distinctive from other regional downtowns**

- Served as a resource for the Downtown Steering Committee.
- Provided opportunities at the Library for the Downtown Steering Committee to interact with and solicit input from residents.
- Participated in a focus group to offer feedback to the Stantec consultants.

**Goal 5. Engaged and connected Allen community****Objective – Seek varied opportunities for community involvement**

- Provided off-site opportunities for teen volunteers to earn service hours and resumed in-person service hours in May for teens to volunteer during the Summer and Winter Reading Clubs.

**Objective – Celebrate the cultural growth of Allen by supporting community events and festivals**

- Hosted the Holly Jolly Celebration in December and coordinated logistically with Parks and Recreation.
- Planned and implemented the Teen Anime Con in June.
- Planned and implemented the Library’s September Fall Festival including participation from multiple City departments.

**Objective – Provide City programming responsive to the needs of the diverse Allen community**

- Provided diverse programming for all ages, interests, and cultures, inside and outside the Library, pertaining to art, crafts, science, travel, history, and music.
- Promoted more than 800 Library programs and services through print, e-news, social media, and website updates.
- Completed the transition from virtual programming back to live, and for Cultural Arts programs, hybrid programming to provide the continuing convenience of at-home viewing.
- Provided Cultural Arts programming presented by musicians, historians, and authors, representing diverse musical, historical, literary, and community interests.
- Produced 55-60 hours of subsequent original programming for ACTV broadcast, on-demand video, and YouTube streaming.

**Objective – Foster and advance collaboration and partnerships with existing institutions and businesses**

- Partnered with the Allen Philharmonic Orchestra for the popular Concerts for Young Audiences series.

## GENERAL FUND

- Partnered with the ALLEN Reads Committee of the Friends of the Library to coordinate activities planned for October 2022.
- Coordinated with the Collin County Master Gardeners who maintain the courtyard research and demonstration gardens that were established in 2015.
- Promoted Animal Shelter, Allen Heritage Guild, and other community activities to Library patrons.

### **Objective – Promote community cohesion through engagement activities**

- Hosted VFW Post 2195 Missing Man Tables for Memorial Day and POW/MIA Remembrance Day.
- Hosted book clubs for seniors at the Senior Recreation Center.
- Conducted a food drive for All Community Outreach.
- Served as a collection point for Movers for Moms and City House supply drives.

## OBJECTIVES FOR FY2023

### **Goal 2. Safe and livable community for all**

#### **Objective – Invest in maintaining and upgrading the City's infrastructure and facilities**

- Coordinate with Purchasing, Engineering, and Hidell Associates Architects to solicit and evaluate construction bids and recommend a general contractor to the City Council for Library expansion.
- Oversee purchase, installation, and implementation of Library self-service lending kiosk at the Stephen G. Terrell Recreation Center including a systematic strategy and schedule to restock the kiosk and pick up returned materials.
- Coordinate with Parks and Recreation to create a Story Trail at the Stephen G. Terrell Recreation Center.

#### **Objective – Maintain the reputation as a family-friendly community and a preferred place to live in the DFW metroplex**

- Encourage reading and cultural literacy for all ages through collections, services, and displays.
- Continue developing the book, media, and digital collections for children, teens, and adults.
- Encourage reading and literacy through the Summer Reading Club for children, teens, and adults, with an online platform and app to track reading accomplishments and reading prizes and offer reading recommendations.
- Offer access to information outside the library through online databases, interlibrary loans, and digital collections.
- Apply for a third TexTreasures Grant to continue the digitization of historical issues of the Allen American newspaper.
- Apply for a ninth annual Texas Municipal Library Directors Association Achievement of Library Excellence Award.

### **Goal 5. Engaged and connected Allen community**

#### **Objective – Seek varied opportunities for community involvement**

- Continue the VolunTeen program for teen volunteers to earn service hours during the school year and summer.
- Recruit and oversee community volunteers to serve as facilitators to lead conversational English practice in the weekly CHAT programs.
- Invite community resource professionals to participate in Family Place Library semi-annual Parent-Child Playtime series.

#### **Objective – Celebrate the cultural growth of Allen by supporting community events and festivals**

- Host the Holly Jolly Celebration in December and coordinate logistically with Parks and Recreation.
- Evaluate, plan, and implement the summer Teen Anime Con.

## GENERAL FUND

- Plan and implement the Library's September Fall Festival including participation from multiple City departments.

**Objective – Provide City programming responsive to the needs of the diverse Allen community**

- Provide diverse programming for all ages, interests, and cultures, inside and outside the Library, pertaining to art, crafts, science, travel, history, and music.
- Promote a projected 750-800 Library programs and services through print, e-news, social media, and website updates.
- Provide Cultural Arts programming presented by musicians, historians, and authors, representing diverse musical, historical, literary, and community interests, averaging three to four programs per month.
- Produce 50-55 hours of subsequent original programming for ACTV broadcast, on-demand video, and YouTube streaming.

**Objective – Foster and advance collaboration and partnerships with existing institutions and businesses**

- Partner with the Allen Philharmonic Orchestra for the popular Concerts for Young Audiences series.
- Partner with the ALLEN Reads Committee of the Friends of the Library to coordinate activities planned for October 2022.
- Coordinate with the Collin County Master Gardeners who maintain the courtyard research and demonstration gardens that were established in 2015.
- Promote Animal Shelter, Allen Heritage Guild, and other community activities to Library patrons.

**Objective – Promote community cohesion through engagement activities**

- Host VFW Post 2195 Missing Man Tables for Memorial Day and POW/MIA Remembrance Day.
- Resume outreach activities for Allen schools and independent living centers.
- Serve as a collection point for community drives for food, clothing, and supplies.



# LIBRARY

## GENERAL FUND

### EXPENDITURE SUMMARY

| CLASSIFICATION          | 2020-2021           | 2021-2022           | 2021-2022           | 2022-2023           |
|-------------------------|---------------------|---------------------|---------------------|---------------------|
|                         | ACTUAL              | BUDGET              | AMENDED             | BUDGET              |
| Personnel Services      | 2,508,113           | 2,876,528           | 2,957,059           | 3,131,835           |
| Operations              | 363,213             | 369,171             | 401,630             | 404,762             |
| Supplies                | 273,617             | 276,517             | 261,170             | 271,065             |
| Maintenance             | 145                 | 1,900               | 1,900               | 1,900               |
| Professional Services   | 42,840              | 31,626              | 34,219              | 34,421              |
| Capital                 | -                   | -                   | -                   | 35,000              |
| <b>DEPARTMENT TOTAL</b> | <b>\$ 3,187,928</b> | <b>\$ 3,555,742</b> | <b>\$ 3,655,978</b> | <b>\$ 3,878,983</b> |

### PERSONNEL SUMMARY

| FULL TIME                           | 2020-2021    | 2021-2022    | 2021-2022    | 2022-2023    |
|-------------------------------------|--------------|--------------|--------------|--------------|
|                                     | ACTUAL       | BUDGET       | AMENDED      | BUDGET       |
| Director                            | 1            | 1            | 1            | 1            |
| Assistant Library Director          | 0            | 1            | 1            | 1            |
| Library Services Manager            | 2            | 1            | 2            | 2            |
| Support Services Manager            | 1            | 1            | 0            | 0            |
| Cultural Arts Manager               | 1            | 1            | 1            | 1            |
| Senior Librarian                    | 4            | 4            | 4            | 4            |
| Librarian                           | 7            | 7            | 7            | 7            |
| Circulation Supervisor              | 1            | 1            | 1            | 1            |
| Senior Media Production Specialist  | 1            | 1            | 1            | 1            |
| Library Resource Supervisor         | 1            | 1            | 1            | 1            |
| Senior Administrative Assistant     | 1            | 1            | 1            | 1            |
| Media Production Specialist         | 1            | 1            | 1            | 1            |
| Library Acquisitions Coordinator    | 1            | 1            | 1            | 1            |
| Library Digital Services Specialist | 0            | 1            | 1            | 1            |
| Library Clerk                       | 3            | 3            | 3            | 3            |
| <b>TOTAL FULL TIME</b>              | <b>25</b>    | <b>26</b>    | <b>26</b>    | <b>26</b>    |
| <b>PART TIME</b>                    |              |              |              |              |
| Senior Librarian                    | 0.5          | 0.5          | 0.5          | 0.5          |
| Librarian                           | 1            | 1            | 1            | 1            |
| Library Specialist                  | 2.48         | 1.48         | 1.48         | 1.48         |
| Library Clerk                       | 4.79         | 4.79         | 4.79         | 4.79         |
| Library Page                        | 3.36         | 3.36         | 3.36         | 3.36         |
| <b>TOTAL PART TIME</b>              | <b>12.13</b> | <b>11.13</b> | <b>11.13</b> | <b>11.13</b> |
| <b>TEMPORARY</b>                    |              |              |              |              |
| Audio Visual Technician             | 0.24         | 0.24         | 0.24         | 0.24         |
| Library Specialist                  | 0.08         | 0.08         | 0.08         | 0.08         |
| Library Clerk                       | 0.09         | 0.09         | 0.09         | 0.09         |
| Library Page                        | 0.25         | 0.25         | 0.25         | 0.25         |
| <b>TOTAL TEMPORARY</b>              | <b>0.66</b>  | <b>0.66</b>  | <b>0.66</b>  | <b>0.66</b>  |
| <b>TOTAL FULL-TIME-EQUIVALENT</b>   | <b>37.79</b> | <b>37.79</b> | <b>37.79</b> | <b>37.79</b> |

### CAPITAL EXPENDITURE LIST\*

| CAPITAL         | 2020-2021   | 2021-2022   | 2021-2022   | 2022-2023        |
|-----------------|-------------|-------------|-------------|------------------|
|                 | ACTUAL      | BUDGET      | AMENDED     | BUDGET           |
| Ford Explorer   | -           | -           | -           | 35,000           |
| <b>SUBTOTAL</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 35,000</b> |

\*The items listed are non-recurring capital expenses based on increased service to the community.

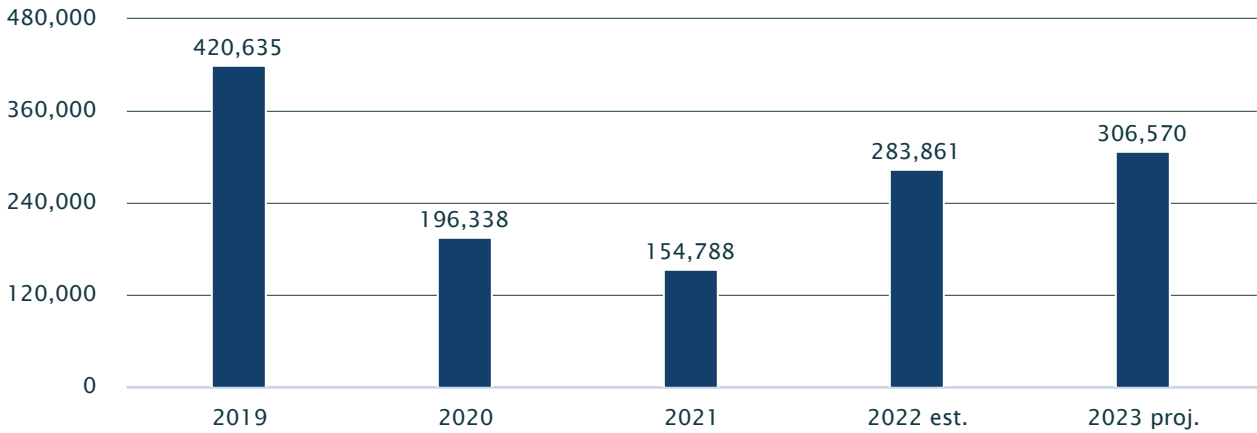
# LIBRARY

## GENERAL FUND

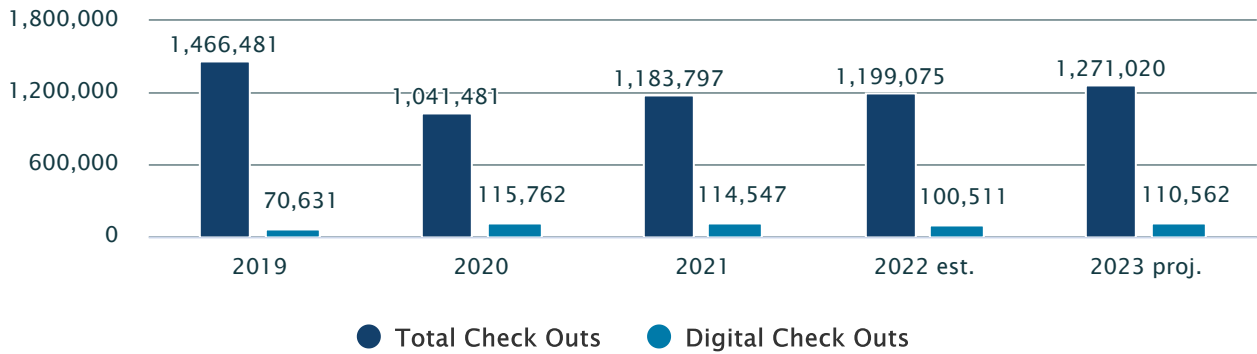
### PERFORMANCE MEASURES

#### Library Visits & Checkouts

##### Annual Library Visits

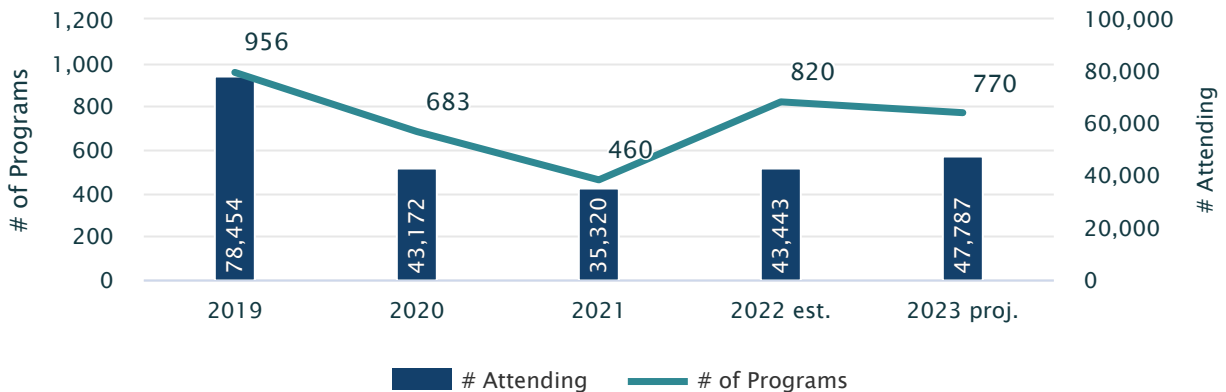


##### Annual Library Checkouts



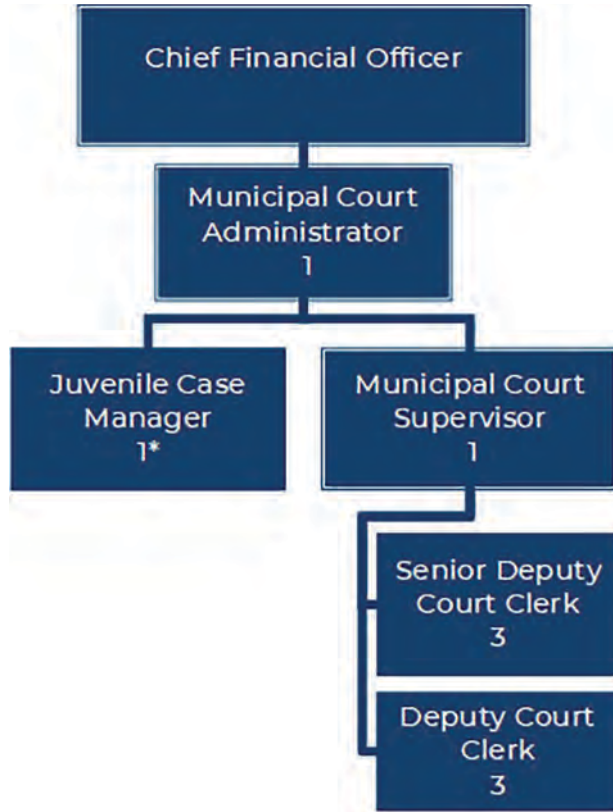
#### Programs and Program Attendance

##### Programs & Program Attendance



# MUNICIPAL COURT

## GENERAL FUND



\*Partially funded by Special Revenue.

# MUNICIPAL COURT

## GENERAL FUND

The Municipal Court is responsible for the maintenance of court records on the disposition of cases, the issuance of warrants for those individuals who do not meet their obligations to the court, and the collection of fines. The Municipal Court also provides opportunities for the youth to engage and learn about the legal system through the Teen Court Program. In addition, the court engages in initiatives to promote safety, encourage rehabilitation and prevent recidivism.

### ACCOMPLISHMENTS IN FY2022

#### Goal 2. Safe and livable community for all

- The Court provided Traffic Safety materials that promoted public awareness on road safety and the dangers of distracted or impaired driving year-round. We continued to educate the public by distributing printed Traffic Safety Awareness informational brochures, pamphlets, coloring books, and various digital materials from the Texas Department of Transportation. The Court further enhanced awareness through a Traffic Safety display located in the City Hall atrium by setting up an informational desk for visitors with increased visibility of materials.
- The Court's Teen Court Academy continues to grow and thrive with a total of 45 Allen teens graduating from the program since 2020. The eight-month specialized program focuses on educating teens and equipping them with the in-depth knowledge required of Teen Court 'Attorneys' to handle various court cases brought before the Teen Court. We have experienced a growing number of teens ranging from ages 13 to 18 wishing to participate in the program. We're proud to report an additional 205 teens are currently enrolled to participate in our Teen Court Program in Fall 2022.
- The Allen Municipal Court also offers a Specialty Court Program geared towards addressing underlying mental health and/or substance abuse issues experienced by adults as well as teens. Specialty Court Dockets are problem-solving court strategies designed to address the root causes of criminal activity by coordinating efforts of the judiciary, prosecution, defense, treatment, mental health services, and social service agencies. Together, they maintain a critical balance of authority, supervision, support, and encouragement. Unlike other dispositions offered by the Court, participants in the Specialty Dockets are required to appear each month to report to the Court their progress in services to address their individual needs. In the Allen Municipal Court, our specialized dockets support adults and juveniles with Drug and Mental Health issues as well as Veterans with similar issues.

#### Goal 4. High-performing City team providing resident-focused services

- Continue partnering with the NTCOG, through GovPay Services, to provide services which allow the City of Allen Jail an alternative method to process cash bonds for eligible detainees, and for the funds to be transferred easily to the proper agency. This process has been instrumental in eliminating the previous lengthy check processing steps and saving city resources and staff hours.
- Continue expanding the Online Case Resolution system to enable citizens to easily resolve eligible cases without requiring a physical appearance in court. This system helps minimize scheduling or transportation hurdles often experienced by citizens interacting with the Court.

## GENERAL FUND

- Ensure each member of staff continues to further their education by utilizing training resources offered by the Texas Municipal Courts Education Center to achieve Court Clerk Certification status. These certifications will ensure that each Deputy Court Clerk is thoroughly equipped with the specialized knowledge and training required to perform their assigned duties with a high level of competence.
- Ensure the timely submission of state reports and court statistical data to government agencies as required by law.
- Carefully monitor budgetary expenditures to ensure funds are utilized appropriately.
- Continue successful implementation of Virtual Court via Zoom to provide a platform for individuals to access the court and appear before the Judge without being limited by work schedules, transportation, or other concerns.

## OBJECTIVES FOR FY2023

### **Goal 4. High-performing City team providing resident-focused services**

#### **Objective - Develop and maintain proactive City communication policies, strategies, and tools to inform the community**

- Continue increased participation in the statewide Municipal Courts Week and National Night Out program, with enhanced community outreach programs for education on traffic safety and distracted driving.
- Continue to develop and expand court-based educational programs for juvenile and minor participants to ensure compliance with court orders and the timely disposition of cases.
- Strive to increase awareness of the Specialty Court Program options available to all citizens who may benefit from them.

# MUNICIPAL COURT

## GENERAL FUND

### EXPENDITURE SUMMARY

| CLASSIFICATION          | 2020-2021         | 2021-2022           | 2021-2022           | 2022-2023           |
|-------------------------|-------------------|---------------------|---------------------|---------------------|
|                         | <u>ACTUAL</u>     | <u>BUDGET</u>       | <u>AMENDED</u>      | <u>BUDGET</u>       |
| Personnel Services      | 774,201           | 842,007             | 864,435             | 907,380             |
| Operations              | 94,108            | 122,272             | 119,592             | 106,152             |
| Supplies                | 4,857             | 5,600               | 6,100               | 6,100               |
| Professional Services   | 25,197            | 36,000              | 33,500              | 33,500              |
| <b>DEPARTMENT TOTAL</b> | <b>\$ 898,363</b> | <b>\$ 1,005,879</b> | <b>\$ 1,023,627</b> | <b>\$ 1,053,132</b> |

### PERSONNEL SUMMARY

| FULL TIME                         | 2020-2021     | 2021-2022     | 2021-2022      | 2022-2023     |
|-----------------------------------|---------------|---------------|----------------|---------------|
|                                   | <u>ACTUAL</u> | <u>BUDGET</u> | <u>AMENDED</u> | <u>BUDGET</u> |
| Municipal Court Judge             | 1             | 1             | 1              | 1             |
| Municipal Court Administrator     | 1             | 1             | 1              | 1             |
| Municipal Court Supervisor        | 1             | 1             | 1              | 1             |
| Juvenile Case Manager             | 1             | 1             | 1              | 1             |
| Senior Deputy Court Clerk         | 3             | 3             | 3              | 3             |
| Deputy Court Clerk                | 3             | 3             | 3              | 3             |
| <b>TOTAL FULL TIME</b>            | <b>10</b>     | <b>10</b>     | <b>10</b>      | <b>10</b>     |
| <b>TOTAL FULL-TIME-EQUIVALENT</b> | <b>10</b>     | <b>10</b>     | <b>10</b>      | <b>10</b>     |

# MUNICIPAL COURT

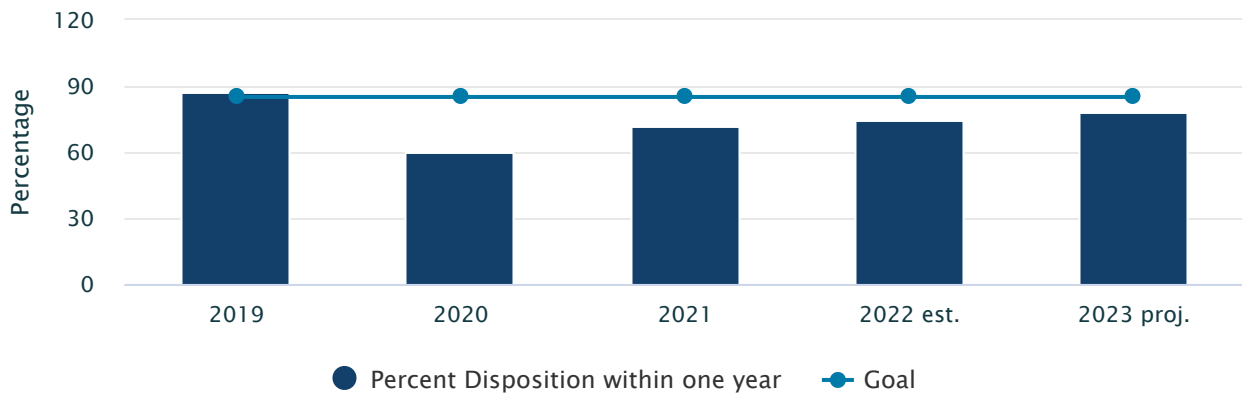
## GENERAL FUND

### PERFORMANCE MEASURES

#### Time to Disposition

Time to Disposition assesses the length of time it takes a court to process cases from filing to finality, which can either be the entry of a final judgment or an order of dismissal.

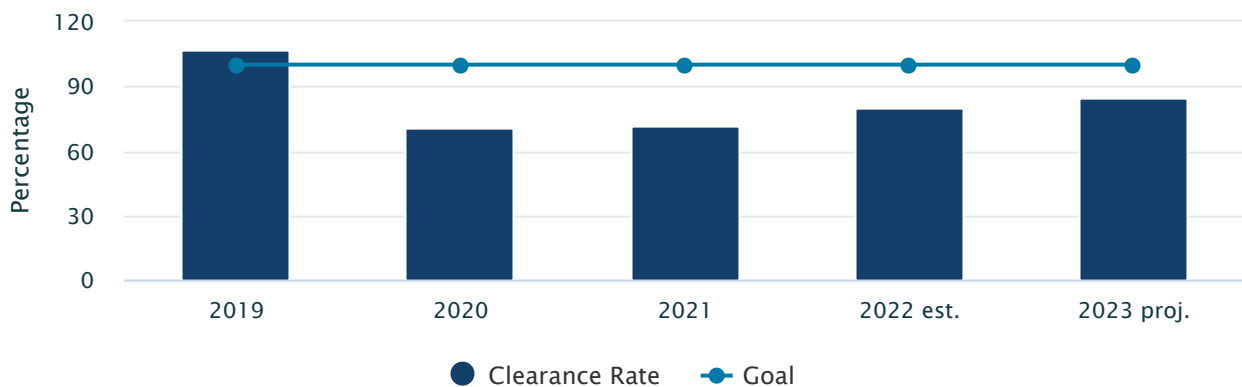
Percentage Disposition within One Year



#### Clearance Rate

The clearance rate measures the ability of the court to keep up with its incoming caseload. If cases are not disposed in a timely manner, a backlog of cases awaiting disposition will grow. A clearance rate of 100% or higher means that the court is clearing at least as many cases as are being filed or reactivated.

Clearance Rate

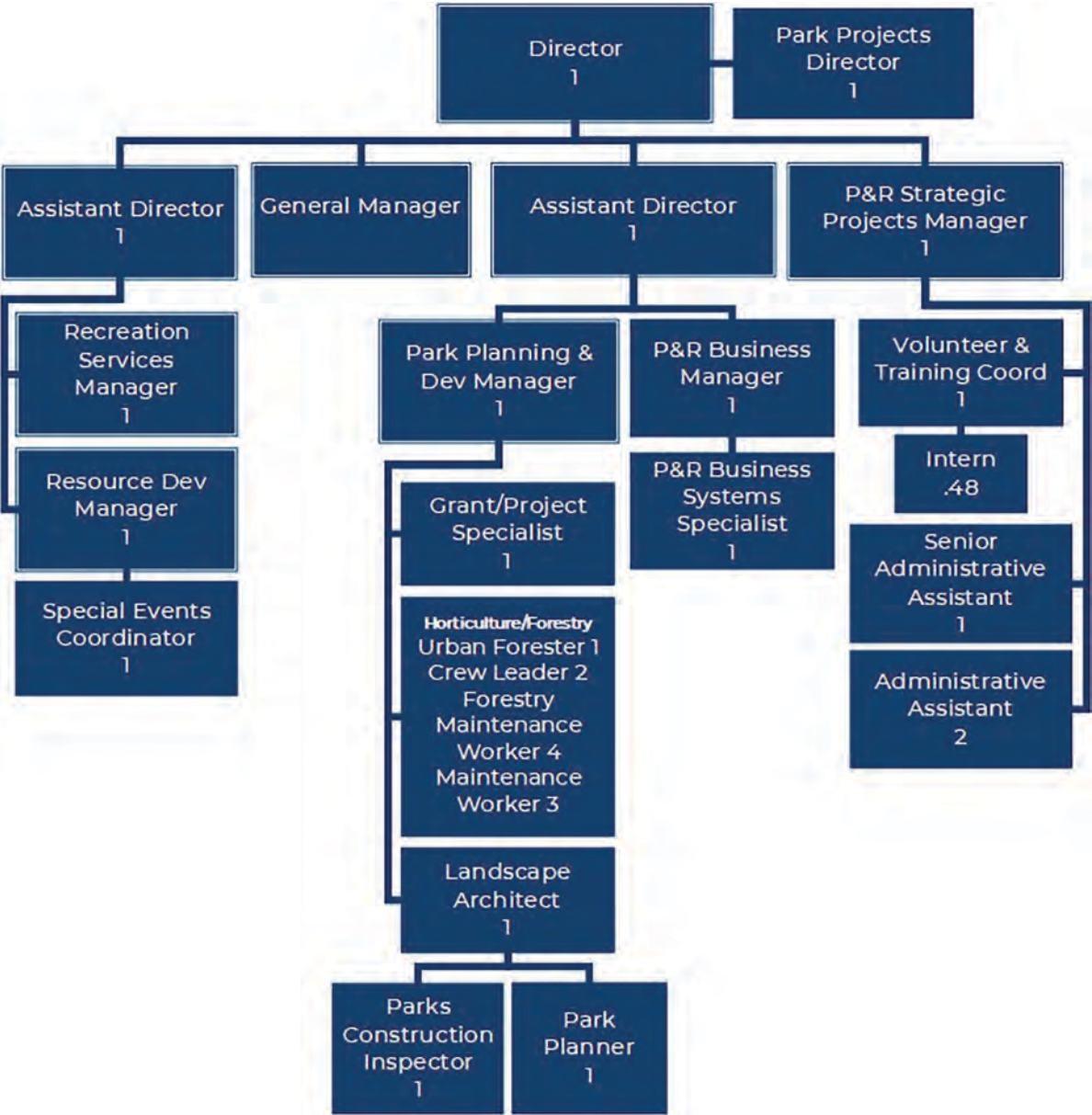


The goals for 2020 were not met due to a limited number of citations being issued and a temporary suspension on the execution of warrants. Many defendants suffered extreme financial hardships due to Covid-19 resulting in their inability to pay for outstanding citations. Court operations were also revised to minimize exposure to covid during this time for the health and safety of the citizens and employees.

The department has worked diligently to continue expanding, developing, and improving online and remote options available to the citizens. The Court and Allen Police Department are working tirelessly together to ensure previous trends gradually return as the community strives for stability in FY23.

# PARKS & RECREATION: ADMINISTRATION

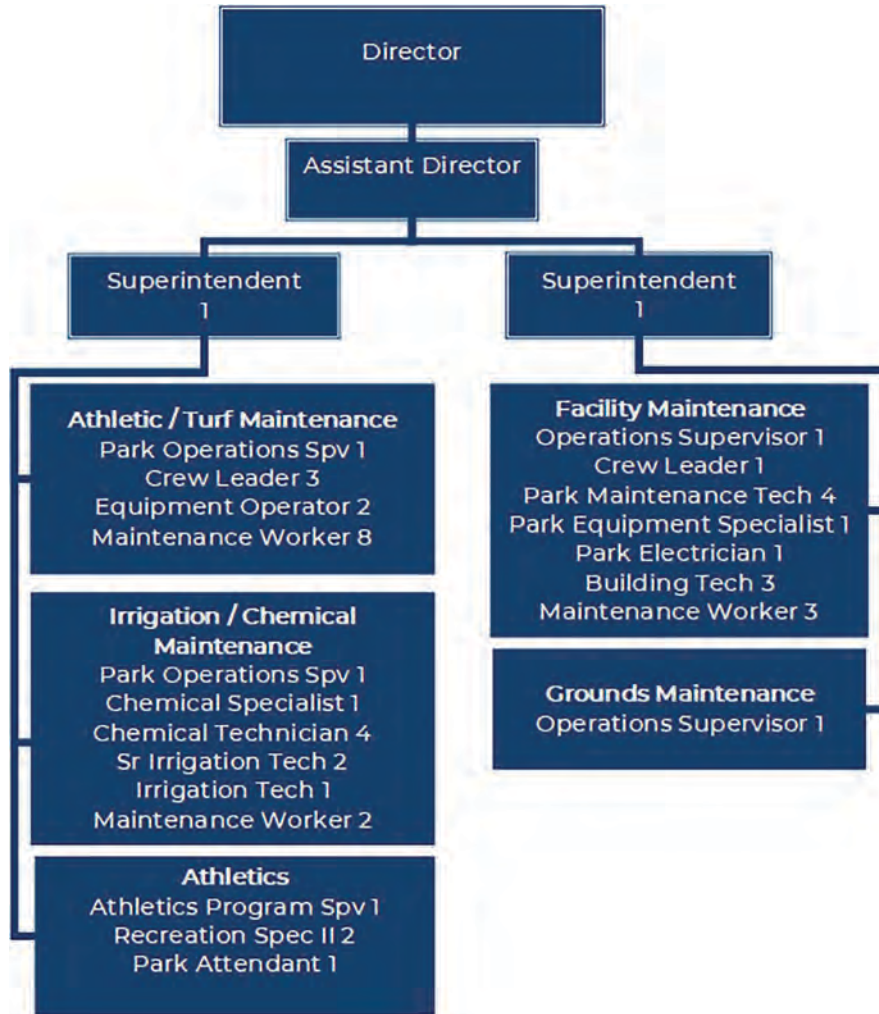
GENERAL FUND





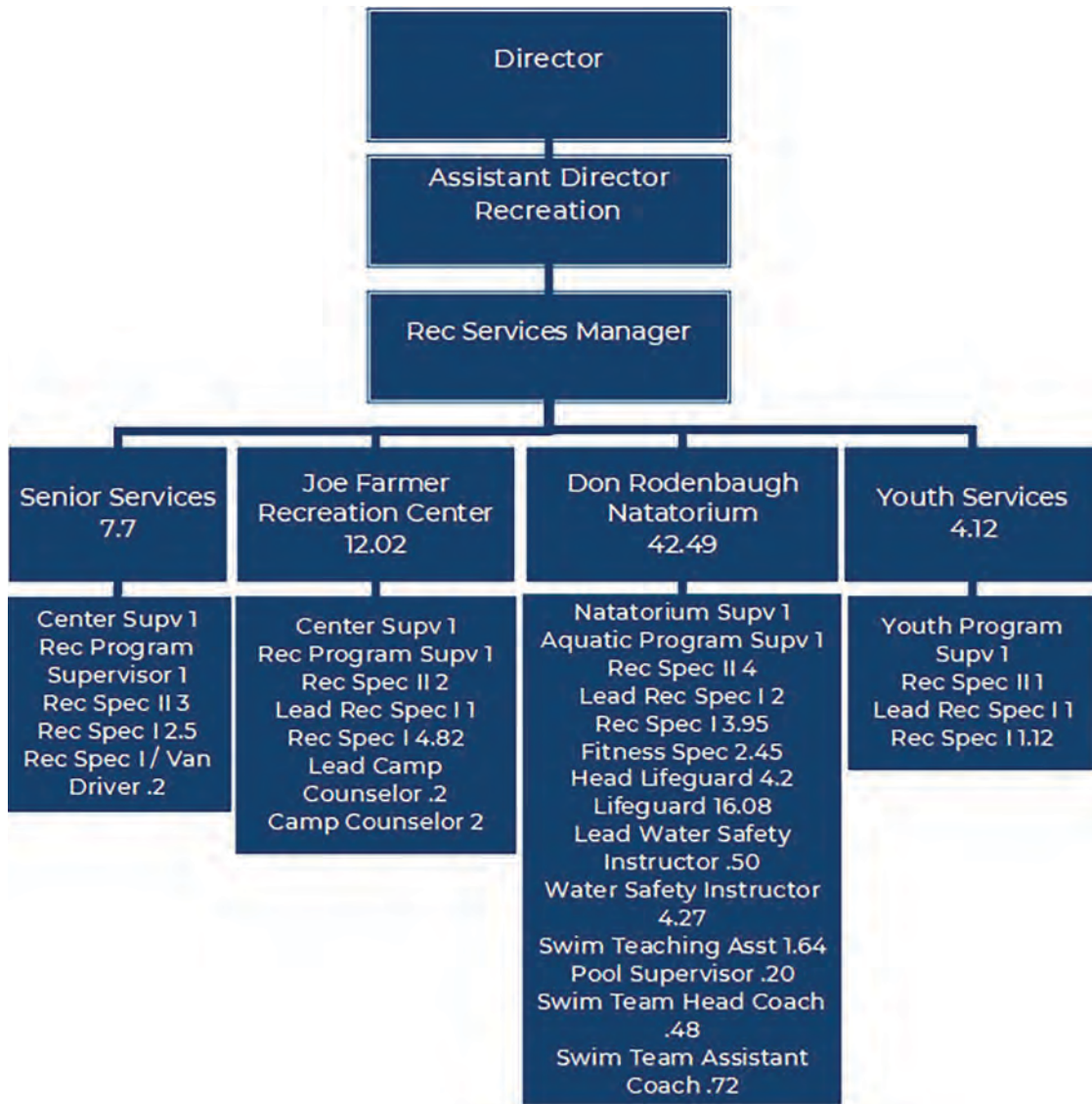
# PARKS & RECREATION: PARKS

GENERAL FUND



# PARKS & RECREATION: RECREATION

GENERAL FUND



# PARKS & RECREATION

## GENERAL FUND

The Parks and Recreation Department (PARD) strives to provide park facilities and recreation programs that enhance the aesthetic value of the City and help our citizens more fully enjoy living in Allen. The department's vision statement is: *"Deliver innovative and responsive service to create experiences which engage interests, encourage play, inspire learning, improve wellness, provide entertainment and foster economic growth for all of Allen."*

### ACCOMPLISHMENTS IN FY2022

#### Goal 1. Financially Sound and Transparent City Government

##### Objective – Deliver City services in the most cost-effective and efficient manner

- Parks and Recreation Fee Schedule was restructured and simplified and adopted by City Council.
- Initiated preparations for NRPA re-accreditation submission in FY24.
- Replaced infield clay at Ford Park softball fields with a new material to reduce cancellations and improve playability after light rain events.

##### Objective – Have diversified revenue sources for the City

- Submitted annual Grants Report to City Council.
- Awarded Texas Parks and Wildlife Department grant in the amount of \$300,000 for the construction of Rowlett Trail (seg C-4\* - C-5\*).
- Applied for a Collin County grant in the amount of \$500,000 for the purchase of additional park land.

#### Goal 2. Safe and Livable Community for All

##### Objective – Invest in maintaining and upgrading the City's infrastructure and facilities

- Completed development of the Parks, Recreation, and Open Space Master Plan and submitted to City Council for adoption.
- Completed installation of pollinator signage at Reed Park.
- Completed design and initiated construction of Rolling Hills Park Expansion.
- Initiated design of the Dog Park.
- Completed initial development of the PARD equipment replacement plan.

##### Objective – Maintain and enhance Allen community/recreation centers

- Initiated development of divisional 3-year business plans.
- Completed utility and exterior structural construction for Stephen G. Terrell Recreation Center.
- Initiated design of the replacement slide at Don Rodenbaugh Natatorium.
- Initiated the Vision 2023 process / performance improvement initiative.

##### Objective – Maintain and expand the connectivity of the Allen trail system

- Continued negotiations with Montgomery Farm regarding public trail access.
- Continued implementation of trail marker program.
- Initiated construction of the Bethany Lakes Park loop trail.
- Initiated construction of the Stephen G. Terrell Park boundary trail.
- Completed construction of the Ridgeview Drive trail connections.

##### Objective – Maintain the reputation as a family-friendly community and a preferred place to live in the DFW metroplex

- Completed restoration of the steam locomotive at the Allen Heritage Depot.
- Hosted the 2021 (October) Arbor Day celebration at Glendover Park and plan the 2022 event.

**Goal 4. High-Performing City Team providing resident-focused services**

- Coordinated with the Engineering Department and TxDOT to initiate design of the Allen Gateway decorative fence / Landscape project.
- Coordinated with the Engineering Department and TxDOT to complete the design of pedestrian access for the US75 / Ridgeview interchange.

**Goal 5. Engaged and connected Allen community**

- Established community engagement metric to gauge citizenry interaction with PARD programs and facilities.

## OBJECTIVES FOR FY2023

**Goal 1. Financially Sound and Transparent City Government****Objective – Deliver City services in the most cost-effective and efficient manner**

- Complete review and revision of Parks and Recreation Ordinance and submit to City Council for adoption.
- Continue preparations for NRPA re-accreditation submission in FY24.
- Initiate department dashboard development.
- Implement development of an Urban forestry Management Plan.

**Goal 2. Safe and Livable Community for All****Objective – Invest in maintaining and upgrading the City's infrastructure and facilities**

- Complete the Heritage Village restoration project.
- Re-bid the Allen Station Playground replacement project.
- Initiate the master plan process for the redevelopment of Ford Park.
- Submit Molsen Farm Master Plan to City Council for adoption.
- Complete Rolling Hills Park expansion.
- Secure consultant to conduct system wide erosion management study.
- Complete construction of Dog Park.
- Continue refining the PARD equipment replacement plan and implement operation in Cityworks software.

**Objective – Maintain and enhance Allen community/recreation centers**

- Review and revise the Recreation Services Plan and submit to City Council for adoption and inclusion into the Parks, Recreation, and Open Space Master Plan.
- Complete construction of Stephen G. Terrell Community Center and begin operations.
- Complete replacement of the slide at Don Rodenbaugh Natatorium.
- Conduct a security camera feasibility study for various PARD locations.

**Objective – Maintain and expand the connectivity of the Allen trail system**

- Conclude negotiations with Montgomery Farm and implement agreement regarding public trail access.
- Complete construction of Molsen Farm Trailhead.
- Continue implementation of trail marker program.
- Complete construction of Bethany Lakes Park loop trail.

**Objective – Maintain the reputation as a family-friendly community and a preferred place to live in the DFW metroplex**

- Host the 2022 (October) Arbor Day celebration as part of maintaining Tree City USA status and plan the 2023 event.

**Objective - Maintain and expand the connectivity of the Allen trail system**

- Complete construction of the Stephen G. Terrell Park boundary trail.

**Goal 4. High-performing City team providing resident-focused services**

- Coordinate with the Engineering Department and TxDOT to initiate construction of the Allen Gateway decorative fence / Landscape project.
- Coordinated with the Engineering Department and TxDOT to initiate construction of pedestrian access for the US75 / Ridgeview interchange.

# PARKS & RECREATION

## GENERAL FUND

### EXPENDITURE SUMMARY

| CLASSIFICATION          | 2020-2021            | 2021-2022            | 2021-2022            | 2022-2023            |
|-------------------------|----------------------|----------------------|----------------------|----------------------|
|                         | ACTUAL               | BUDGET               | AMENDED              | BUDGET               |
| Personnel Services      | 8,467,451            | 9,610,620            | 9,977,152            | 11,768,859           |
| Operations              | 2,967,454            | 3,657,557            | 3,738,377            | 3,774,525            |
| Supplies                | 342,201              | 551,261              | 585,261              | 387,882              |
| Maintenance             | 817,922              | 800,966              | 762,151              | 879,948              |
| Professional Services   | 1,687,370            | 1,987,028            | 1,983,428            | 2,434,372            |
| Capital                 | 70,361               | -                    | 34,565               | -                    |
| <b>DEPARTMENT TOTAL</b> | <b>\$ 14,352,759</b> | <b>\$ 16,607,432</b> | <b>\$ 17,080,934</b> | <b>\$ 19,245,586</b> |

### PERSONNEL SUMMARY

| FULL TIME                              | 2020-2021 | 2021-2022 | 2021-2022 | 2022-2023 |
|--|-----------|-----------|-----------|-----------|
|  | ACTUAL    | BUDGET    | AMENDED   | BUDGET    |
| Director                               | 1         | 1         | 1         | 1         |
| Assistant Director                     | 2         | 2         | 2         | 2         |
| Director Parks Projects                | 0         | 0         | 1         | 1         |
| Parks Planning and Dev. Manager        | 1         | 1         | 1         | 1         |
| Recreation Services Manager            | 1         | 1         | 1         | 1         |
| Superintendent                         | 2         | 2         | 2         | 2         |
| Landscape Architect                    | 1         | 1         | 1         | 1         |
| Parks & Rec. Business Manager          | 1         | 1         | 1         | 1         |
| Resource Development Manager           | 1         | 1         | 1         | 1         |
| SGT Facilities Manager                 | 0         | 0         | 1         | 1         |
| Natorium Supervisor I                  | 1         | 1         | 1         | 1         |
| Assistant Facility Manager             | 0         | 0         | 0         | 1         |
| Building Operations Supervisor         | 0         | 0         | 0         | 1         |
| Center Supervisor                      | 2         | 2         | 2         | 2         |
| Parks Operation Supervisor             | 4         | 4         | 4         | 4         |
| Urban Forester                         | 1         | 1         | 1         | 1         |
| Park Planner                           | 1         | 1         | 1         | 1         |
| Aquatic Program Supervisor             | 1         | 1         | 1         | 1         |
| Athletic Program Supervisor            | 1         | 1         | 1         | 1         |
| Asst Customer Service Supervisor       | 0         | 0         | 0         | 1         |
| Asst Recreation Supervisor - Fitness   | 0         | 0         | 0         | 1         |
| Asst Recreation Supervisor - Programs  | 0         | 0         | 0         | 1         |
| Business Development Supervisor        | 0         | 0         | 0         | 1         |
| Parks & Rec Strategic Projects Manager | 1         | 1         | 1         | 1         |
| Recreation Program Supervisor          | 2         | 2         | 2         | 3         |
| Special Events Coordinator             | 1         | 1         | 1         | 1         |
| Youth Program Supervisor               | 1         | 1         | 1         | 1         |
| Grant/Project Specialist               | 1         | 1         | 1         | 1         |
| Parks Construction Inspector           | 1         | 1         | 1         | 1         |
| Volunteer and Training Coordinator     | 1         | 1         | 1         | 1         |
| Customer Service Supervisor            | 0         | 0         | 0         | 1         |
| Chemical Specialist                    | 1         | 1         | 1         | 1         |
| Crew Leader                            | 6         | 6         | 6         | 6         |
| Parks Specialist                       | 1         | 1         | 0         | 0         |
| Parks Electrician                      | 0         | 0         | 1         | 1         |
| Recreation Specialist II               | 12        | 12        | 12        | 12        |
| Senior Administrative Assistant        | 1         | 1         | 1         | 1         |
| Accounting Technician                  | 0         | 0         | 0         | 1         |
| Chemical Technician                    | 4         | 4         | 4         | 4         |

GENERAL FUND

| <b>PERSONNEL SUMMARY-CONTINUED</b>      |               |               |                |               |
|---|---------------|---------------|----------------|---------------|
|   | 2020-2021     | 2021-2022     | 2021-2022      | 2022-2023     |
|   | <u>ACTUAL</u> | <u>BUDGET</u> | <u>AMENDED</u> | <u>BUDGET</u> |
| Equipment Operator                      | 2             | 2             | 2              | 2             |
| Senior Irrigation Technician            | 2             | 2             | 2              | 2             |
| Building Technician                     | 3             | 3             | 3              | 3             |
| Irrigation Technician                   | 1             | 1             | 1              | 1             |
| Parks & Rec Business Systems Specialist | 1             | 1             | 1              | 1             |
| Parks Equipment Specialist              | 1             | 1             | 1              | 1             |
| Parks Maintenance Technician            | 4             | 4             | 4              | 4             |
| Forestry Maintenance Worker             | 4             | 4             | 4              | 4             |
| Administrative Assistant                | 2             | 2             | 2              | 3             |
| Maintenance Worker                      | 16            | 16            | 16             | 16            |
| Head Lifeguard                          | 4             | 4             | 3              | 3             |
| Lead Recreation Specialist I            | 4             | 4             | 4              | 4             |
| <b>TOTAL FULL TIME</b>                  | <b>98</b>     | <b>98</b>     | <b>99</b>      | <b>109</b>    |
| <b>PART TIME</b>                        |               |               |                |               |
| Customer Service Lead                   | 0             | 0             | 0              | 3.08          |
| Fitness Specialist                      | 2.45          | 2.45          | 2.45           | 8.61          |
| Intern                                  | 0.5           | 0.5           | 0.5            | 0.5           |
| Lead Water Safety Instructor            | 0.5           | 0.5           | 0.5            | 0.5           |
| Recreation Specialist I CDL             | 0.7           | 0.7           | 0.2            | 0.2           |
| Aquatic Program Supervisor              | 10.47         | 10.47         | 10.97          | 10.97         |
| Customer Service Representative         | 0             | 0             | 0              | 9.26          |
| Park Attendant                          | 1             | 1             | 1              | 1             |
| Group Exercise Coordinator              | 0             | 0             | 0              | 0.48          |
| Personal Trainer                        | 0             | 0             | 0              | 2.25          |
| Lead Child Watch Supervisor             | 0             | 0             | 0              | 1.63          |
| Child Watch Team Member                 | 0             | 0             | 0              | 12.41         |
| Party Host                              | 0             | 0             | 0              | 2.88          |
| Concession Stand Attendant              | 0             | 0             | 0              | 4.8           |
| <b>TOTAL PART TIME</b>                  | <b>15.62</b>  | <b>15.62</b>  | <b>15.62</b>   | <b>58.57</b>  |
| <b>SEASONAL / TEMPORARY</b>             |               |               |                |               |
| Seasonal - Pool Supervisor              | 0.2           | 0.2           | 0.2            | 0.2           |
| Seasonal - Head Lifeguard               | 0.2           | 0.2           | 1.2            | 1.2           |
| Seasonal - Swim Team Head Coach         | 0.48          | 0.48          | 0.48           | 0.48          |
| Seasonal - Water Safety Instructor      | 5.63          | 5.63          | 4.27           | 4.27          |
| Seasonal - Lifeguard                    | 16.08         | 16.08         | 16.08          | 16.08         |
| Seasonal - Swim Team Assistant Coach    | 0.72          | 0.72          | 0.72           | 0.72          |
| Seasonal - Swim Teaching Assistant      | 2.28          | 2.28          | 1.64           | 1.64          |
| Temp - Recreation Specialist I          | 1.42          | 1.42          | 1.42           | 1.42          |
| Temp - Lead Camp Counselor              | 0.2           | 0.2           | 0.2            | 0.5           |
| Temp - Camp Counselor                   | 2             | 2             | 2              | 8.23          |
| <b>TOTAL SEASONAL / TEMPORARY</b>       | <b>29.21</b>  | <b>29.21</b>  | <b>28.21</b>   | <b>34.74</b>  |
| <b>TOTAL FULL-TIME-EQUIVALENT</b>       | <b>142.83</b> | <b>142.83</b> | <b>142.83</b>  | <b>202.31</b> |

# PARKS & RECREATION

## GENERAL FUND

| ACCOUNT DETAIL                            |                   |                   |                   |                   |
|---|-------------------|-------------------|-------------------|-------------------|
| Items here are funded by antenna revenue: | 2020-2021         | 2021-2022         | 2021-2022         | 2022-2023         |
|   | <u>ACTUAL</u>     | <u>BUDGET</u>     | <u>AMENDED</u>    | <u>BUDGET</u>     |
| Cultural Arts Programs - Arts Alliance    | 38,500            | 70,000            | 70,000            | 70,000            |
| Allen USA Celebration                     | 220,318           | 279,460           | 279,460           | 251,460           |
| Philharmonic Symphony                     | 75,000            | 75,000            | 75,000            | 75,000            |
| Summer Sounds                             | 4,955             | 21,475            | 21,475            | 21,475            |
| Public Art Projects                       | 105               | 13,000            | 13,000            | 13,000            |
| <b>TOTAL</b>                              | <b>\$ 338,878</b> | <b>\$ 458,935</b> | <b>\$ 458,935</b> | <b>\$ 430,935</b> |

| CAPITAL EXPENDITURE LIST*        |                  |               |                  |               |
|----------------------------------|------------------|---------------|------------------|---------------|
|                                  | 2020-2021        | 2021-2022     | 2021-2022        | 2022-2023     |
|                                  | <u>ACTUAL</u>    | <u>BUDGET</u> | <u>AMENDED</u>   | <u>BUDGET</u> |
| <u>MACHINERY &amp; EQUIPMENT</u> |                  |               |                  |               |
| Christmas Tree Replacement       | 70,361           | -             | -                | -             |
| Trailer for Scissor Lift         | -                | -             | 18,815           | -             |
| Forestry Trailer                 | -                | -             | 7,510            | -             |
| Trailer                          | -                | -             | 8,240            | -             |
| <b>SUBTOTAL</b>                  | <b>\$ 70,361</b> | <b>\$ -</b>   | <b>\$ 34,565</b> | <b>\$ -</b>   |

\*The items listed are non-recurring capital expenses based on increased service to the community.



# PARKS & RECREATION

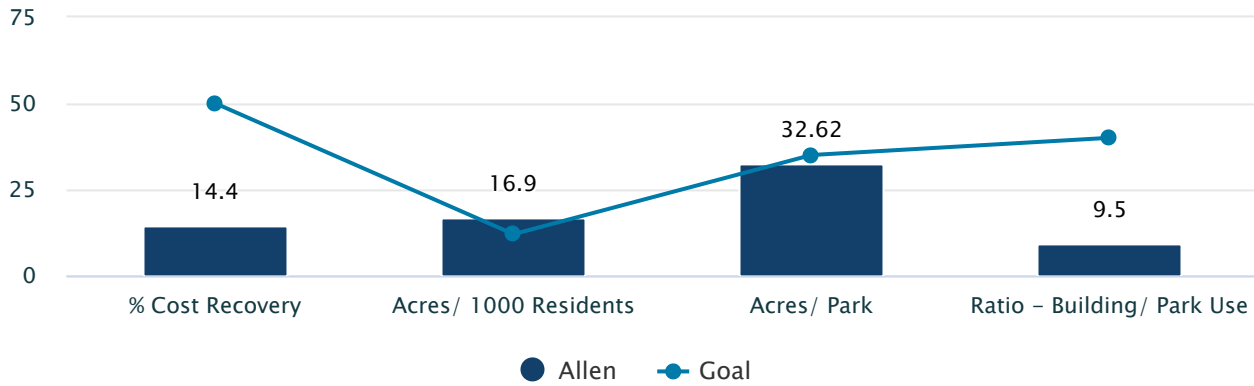
## GENERAL FUND

### PERFORMANCE MEASURES

#### Effectiveness

Strategic Plan Goal 4: High-performing City Team Providing Resident-Focused Services

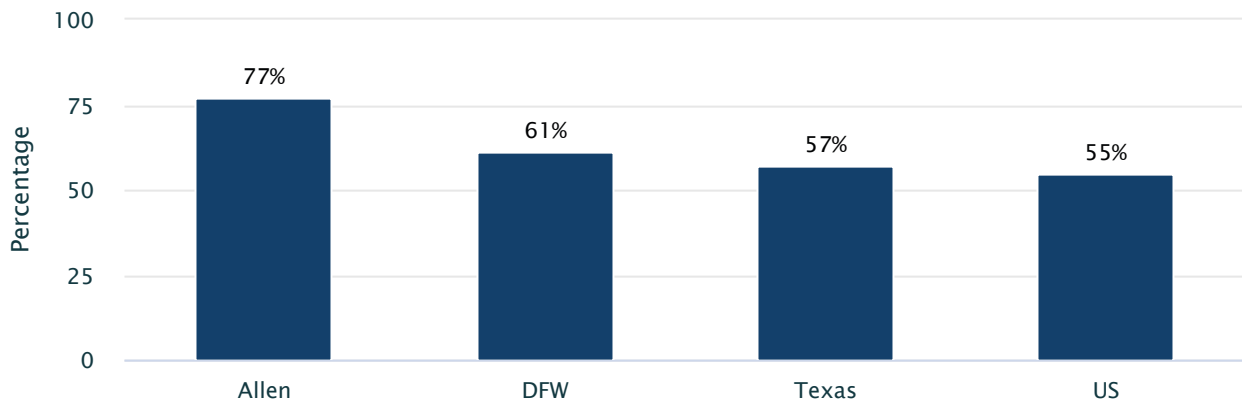
#### Effectiveness



#### Ten Minute Walk

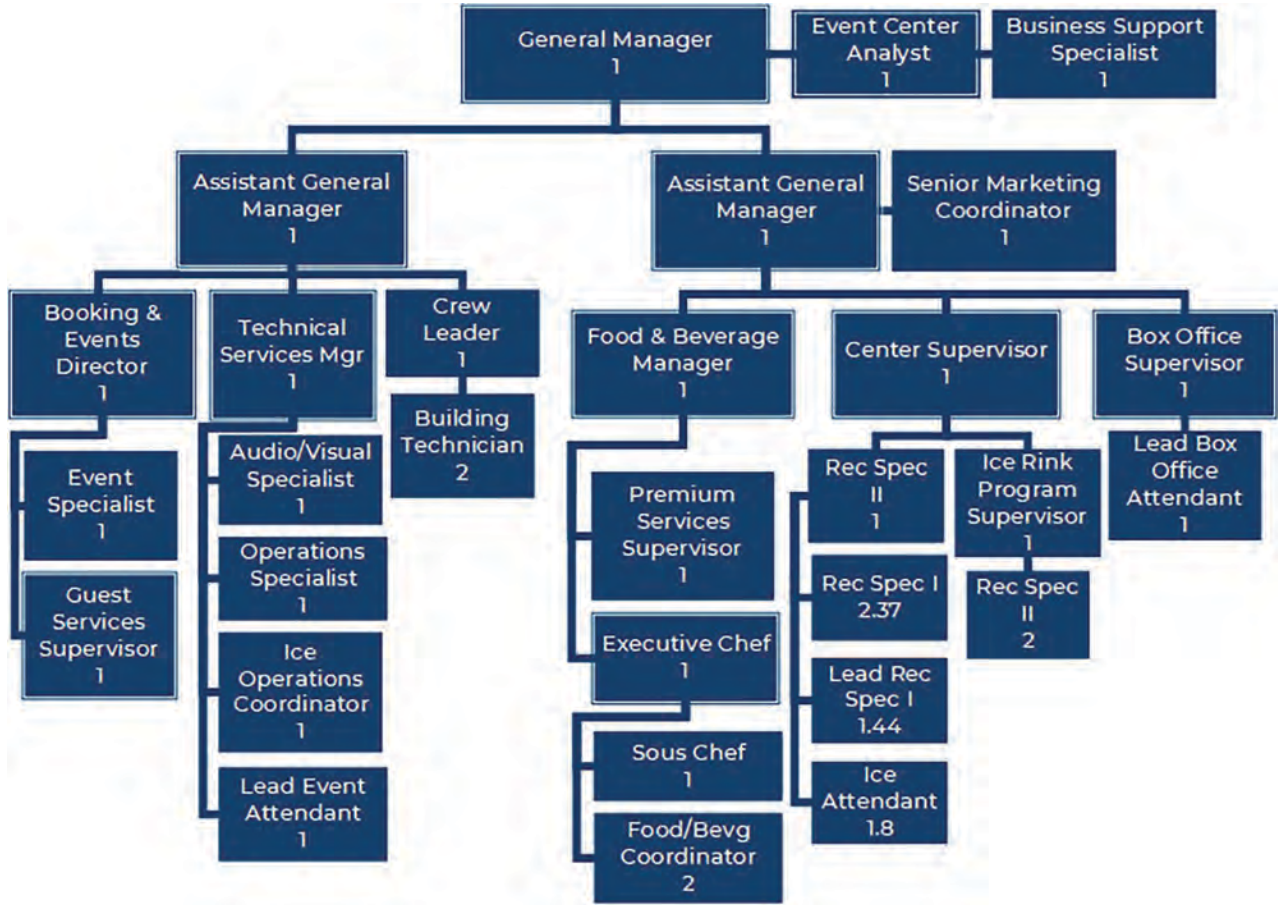
The ten minute walk is the new national standard for park access developed by the NRPA in conjunction with the Trust for Public Land. The new standard utilized GIS to calculate actual walking routes and time from every dwelling to the nearest park. The City of Allen will determine a goal for this new measure as part of the 2022 Parks, Recreation, and Open Space Master Plan.

#### Ten Minute Walk



# ALLEN EVENT CENTER

## GENERAL FUND



# ALLEN EVENT CENTER

## GENERAL FUND

The Allen Event Center consists of the main arena and support facilities, the Allen Community Ice Rink, the south parking structure, and shared ownership of the north parking structure with The Village at Allen. The Center hosts a variety of events ranging from professional and amateur athletics, concerts and family shows, trade shows, graduation ceremonies and even private events. These functions are estimated to have an economic impact of over \$12,000,000 annually.

### ACCOMPLISHMENTS IN FY2022

#### Goal 2. Safe and livable community for all

##### Objective - Invest in maintaining and upgrading the City's infrastructure and facilities

- Initiated review of the center's mechanical systems.
- Completed replacement of the arena's east end retractable seating.
- Hosted two CUTX Event Center/ Marriott crossover events.
- Created promotional video to draw additional third-party events.

#### Goal 5. Engaged and connected Allen community

##### Objective- Celebrate the cultural growth of Allen by supporting community events and festivals

- Hosted a six-day South Asian cultural event.

### OBJECTIVES FOR FY2023

#### Goal 1. Financially Sound and Transparent City Government

##### Objective - Deliver City services in the most cost-effective and efficient manner

- Complete replacement of food and beverage point of sale system.

#### Goal 2. Safe and livable community for all

##### Objective- Invest in maintaining and upgrading the City's infrastructure and facilities

- Initiate implementation of the findings of the Center's mechanical systems review.
- Initiate the planning process for the replacement of the arena's bowl retractable seating.

#### Goal 3. Vibrant community with lively destinations and successful commercial centers

##### Objective - Maintain and enhance CUTX Event Center as a successful asset contributing to our Allen community

- Integrate the CUTX Event Center budget into the Allen Community Development Corporation.
- Partner with the Marriott to book three fiscally feasible crossover events.
- Market CUTX Event Center through industry trade groups and agencies to attract shows and corporate events.
- Research non-traditional off-ice programming with the intent of creating new and diversified revenue sources.

#### Goal 5. Engaged and connected Allen community

##### Objective – Celebrate the cultural growth of Allen by supporting community events and festivals

- Continue to seek out and book cultural events that are fiscally feasible.

# ALLEN EVENT CENTER

## GENERAL FUND

### EXPENDITURE SUMMARY

| CLASSIFICATION          | 2020-2021           | 2021-2022           | 2021-2022           | 2022-2023   |
|-------------------------|---------------------|---------------------|---------------------|-------------|
|                         | ACTUAL              | BUDGET              | AMENDED             | BUDGET      |
| Personnel               | 2,551,030           | 2,934,638           | 2,868,252           | -           |
| Operations              | 1,750,967           | 2,115,344           | 2,021,934           | -           |
| Supplies                | 161,178             | 146,962             | 153,083             | -           |
| Maintenance             | 430,777             | 388,227             | 1,325,733           | -           |
| Professional Services   | 1,586,570           | 1,765,809           | 2,294,507           | -           |
| Capital                 | 6,000               | -                   | -                   | -           |
| <b>DEPARTMENT TOTAL</b> | <b>\$ 6,486,522</b> | <b>\$ 7,350,980</b> | <b>\$ 8,663,509</b> | <b>\$ -</b> |

### PERSONNEL SUMMARY

| FULL TIME                    | 2020-2021 | 2021-2022 | 2021-2022 | 2022-2023 |
|------------------------------|-----------|-----------|-----------|-----------|
|                              | ACTUAL    | BUDGET    | AMENDED   | BUDGET    |
| General Manager              | 1         | 1         | 1         | 0         |
| Assistant General Manager    | 2         | 2         | 2         | 0         |
| Booking and Events Director  | 1         | 1         | 1         | 0         |
| Center Supervisor            | 1         | 1         | 1         | 0         |
| Food & Beverage Director     | 1         | 1         | 1         | 0         |
| Food & Beverage Manager      | 1         | 1         | 1         | 0         |
| Ice Rink Program Supervisor  | 1         | 1         | 1         | 0         |
| Technical Services Manager   | 1         | 1         | 1         | 0         |
| AEC Analyst                  | 1         | 1         | 1         | 0         |
| Senior Marketing Coordinator | 1         | 1         | 1         | 0         |
| Box Office Supervisor        | 1         | 1         | 1         | 0         |
| Executive Chef               | 1         | 1         | 1         | 0         |
| Audio/Visual Specialist      | 1         | 1         | 1         | 0         |
| Guest Services Supervisor    | 1         | 1         | 1         | 0         |
| Crew Leader                  | 1         | 1         | 1         | 0         |
| Event Specialist             | 1         | 1         | 1         | 0         |
| Recreation Specialist II     | 3         | 3         | 3         | 0         |
| Ice Operations Coordinator   | 1         | 1         | 1         | 0         |
| Building Technician          | 2         | 2         | 2         | 0         |
| Conversion Specialist        | 1         | 1         | 0         | 0         |
| Operations Specialist        | 0         | 0         | 1         | 0         |
| Business Support Specialist  | 1         | 1         | 1         | 0         |
| Lead Box Office Attendant    | 1         | 1         | 1         | 0         |
| Administrative Assistant     | 1         | 1         | 1         | 0         |
| Premium Level Specialist     | 0         | 0         | 1         | 0         |
| Premium Level Coordinator    | 1         | 1         | 0         | 0         |
| Food & Beverage Coordinator  | 2         | 2         | 2         | 0         |
| Sous Chef                    | 1         | 1         | 1         | 0         |
| Lead Event Attendant         | 2         | 2         | 2         | 0         |
| <b>TOTAL FULL TIME</b>       | <b>33</b> | <b>33</b> | <b>33</b> | <b>0</b>  |

# ALLEN EVENT CENTER

## GENERAL FUND

**PERSONNEL SUMMARY - CONTINUED**

| FULL TIME                         | 2020-2021     | 2021-2022     | 2021-2022      | 2022-2023     |
|-----------------------------------|---------------|---------------|----------------|---------------|
|                                   | <u>ACTUAL</u> | <u>BUDGET</u> | <u>AMENDED</u> | <u>BUDGET</u> |
| Lead Cash Room Attendant          | 0.5           | 0.5           | 0.5            | 0             |
| Production Technician             | 0.5           | 0.5           | 0.5            | 0             |
| Lead Recreation Specialist I      | 1.44          | 1.44          | 1.44           | 0             |
| Box Office Attendant              | 0.02          | 0.02          | 0.02           | 0             |
| Recreation Specialist I           | 2.37          | 2.37          | 2.37           | 0             |
| Lead Event Attendant              | 0.5           | 0.5           | 0.5            | 0             |
| Receptionist                      | 0.45          | 0.45          | 0.45           | 0             |
| Cash Room Attendant               | 0.57          | 0.57          | 0.57           | 0             |
| Lead Concession/Merchandise       | 0.69          | 0.69          | 0.69           | 0             |
| Food & Beverage Specialist        | 0.86          | 0.86          | 0.86           | 0             |
| Ice Rink Attendant                | 1.8           | 1.8           | 1.8            | 0             |
| <b>TOTAL PART TIME</b>            | <b>9.7</b>    | <b>9.7</b>    | <b>9.7</b>     | <b>0</b>      |
| <b>TOTAL FULL-TIME-EQUIVALENT</b> | <b>42.7</b>   | <b>42.7</b>   | <b>42.7</b>    | <b>0</b>      |

**CAPITAL EXPENDITURE LIST\***

| MACHINERY & EQUIPMENT | 2020-2021       | 2021-2022     | 2021-2022      | 2022-2023     |
|-----------------------|-----------------|---------------|----------------|---------------|
|                       | <u>ACTUAL</u>   | <u>BUDGET</u> | <u>AMENDED</u> | <u>BUDGET</u> |
| Ice Edger             | 6,000           | -             | -              | -             |
| <b>SUBTOTAL</b>       | <b>\$ 6,000</b> | <b>\$ -</b>   | <b>\$ -</b>    | <b>\$ -</b>   |

\*The items listed are non-recurring capital expenses based on increased service to the community.

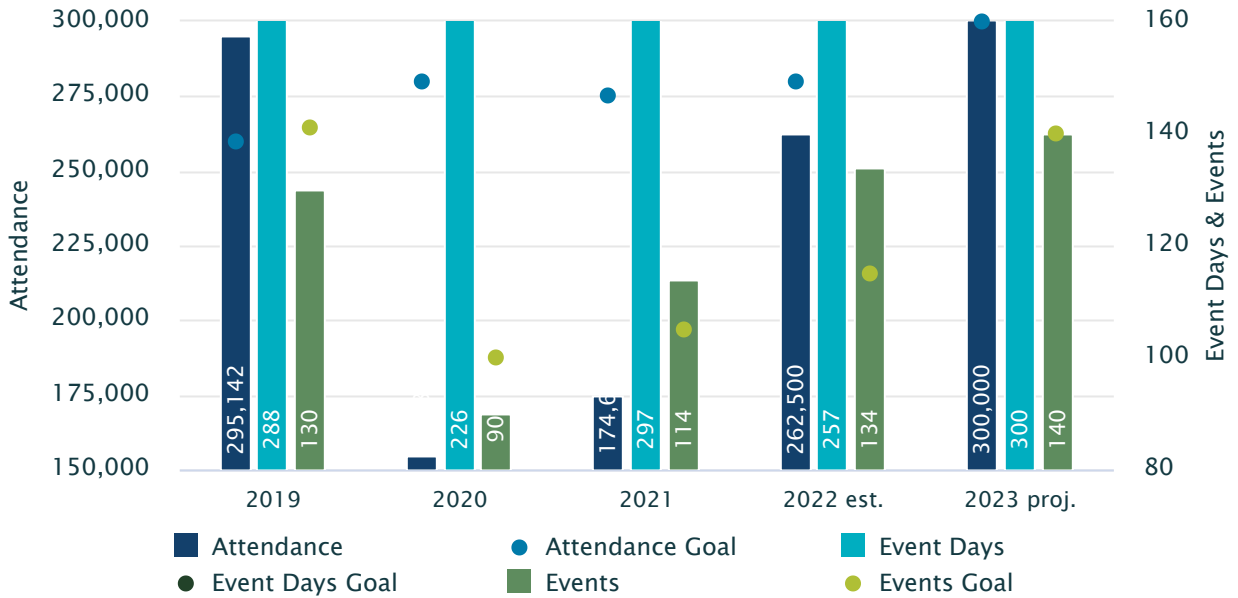
# ALLEN EVENT CENTER

## GENERAL FUND

### PERFORMANCE MEASURES

#### Arena Attendance, Event Days, & Events

Arena Attendance, Event Days, & Events



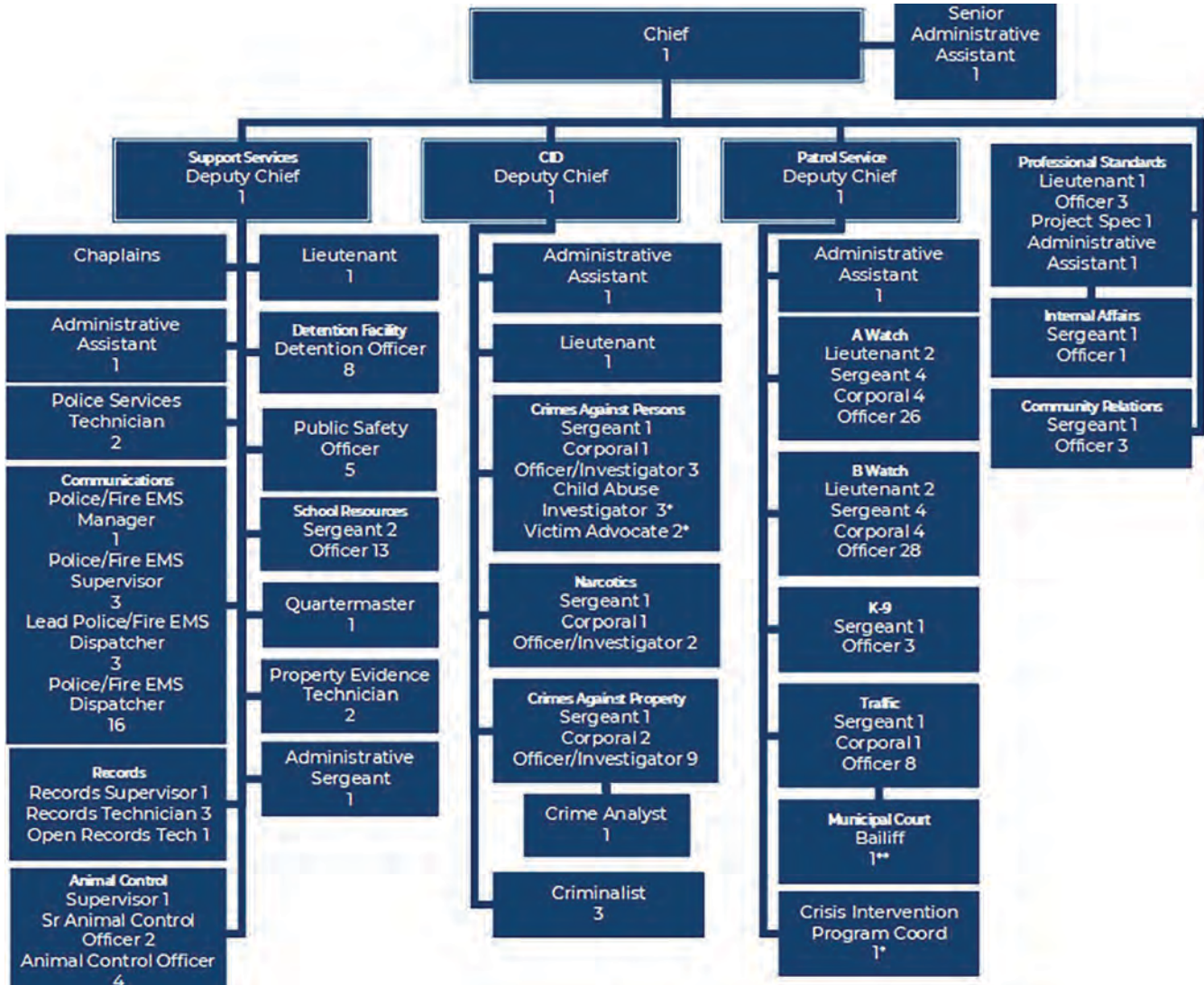
#### Allen Community Ice Rink Attendance

ACIR Attendance



# POLICE

## GENERAL FUND



\*One FTE funded by Public Safety Grant.

\*\*Position funded by Special Revenue.

# POLICE

## GENERAL FUND

The City Charter provides for the Allen Police Department to preserve order within the City limits and secure the residents from violence and property loss.

### ACCOMPLISHMENTS IN FY2022

#### Goal 2. Safe and livable community for all

##### Objective - Maintain and enhance Allen as one of the safest cities in Texas

- Implemented phase 1 of the new Records Management Section. Include additions such as Phase 2 of SPIDRTech (CID Module), citizen reporting, and crime analysis.
- Successfully obtained grants for the department to focus on personnel, crime victims' equipment and technology needs.
- Collaborated with the Allen Independent School District officials to enhance current safety programs at all campuses and to ensure effective communications between the two entities.
- Completed implementation of phase 2 of the Automated License Plate Reader Program.
- Reviewed Center for Public Safety Management (CPSM) police department study and determined the suitability and initiated an implementation plan for each recommendation.
- Continued integrated response training with police and fire departments to active shooter incidents. Continued active shooter training for all Allen Police Officers.

### OBJECTIVES FOR FY2023

#### Goal 2. Safe and livable community for all

##### Objective - Maintain and enhance Allen as one of the safest cities in Texas

- Continue implementing phase 2 & 3 of the new Records Management System (RMS). Include additions such as the Crash Report Module, Jail Management Module, Response to Aggression Module, and Pursuit Summary Module.
- Continue to enhance the Special Weapons and Tactics (SWAT) team's capabilities to meet TIER 2 team standards.
- Enhance and improve the police department's Body Worn Camera (BWC) capabilities. Increase the number of cameras to accommodate new hires and current employees who have limited access.
- Complete implementation of phases 2 and 3 of the Automated License Plate Reader Program.
- Complete implementation of phase 3 of the Automated License Plate Reader Program.



# POLICE

## GENERAL FUND

### EXPENDITURE SUMMARY

| CLASSIFICATION          | 2020-2021            | 2021-2022            | 2021-2022            | 2022-2023            |
|-------------------------|----------------------|----------------------|----------------------|----------------------|
|                         | ACTUAL               | BUDGET               | AMENDED              | BUDGET               |
| Personnel Services      | 25,625,098           | 25,673,629           | 26,530,379           | 29,149,618           |
| Operations              | 2,647,394            | 2,978,185            | 3,011,256            | 2,265,150            |
| Supplies                | 484,860              | 462,310              | 497,860              | 532,720              |
| Maintenance             | 343,745              | 298,994              | 298,994              | 317,327              |
| Professional Services   | 289,328              | 256,908              | 267,028              | 373,994              |
| Capital                 | 140,955              | 11,075               | 22,325               | 197,000              |
| <b>DEPARTMENT TOTAL</b> | <b>\$ 29,531,380</b> | <b>\$ 29,681,101</b> | <b>\$ 30,627,842</b> | <b>\$ 32,835,809</b> |

### PERSONNEL SUMMARY

| FULL TIME - SWORN                | 2020-2021  | 2021-2022  | 2021-2022  | 2022-2023  |
|----------------------------------|------------|------------|------------|------------|
|                                  | ACTUAL     | BUDGET     | AMENDED    | BUDGET     |
| Police Chief                     | 1          | 1          | 1          | 1          |
| Deputy Police Chief              | 3          | 3          | 3          | 3          |
| Police Lieutenant                | 7          | 7          | 7          | 7          |
| Police Sergeant                  | 18         | 18         | 18         | 18         |
| Police Corporal                  | 13         | 13         | 13         | 13         |
| Police Officer                   | 99         | 99         | 99         | 102        |
| Bailiff*                         | 1          | 1          | 1          | 1          |
| <b>SUBTOTAL - SWORN</b>          | <b>142</b> | <b>142</b> | <b>142</b> | <b>145</b> |
| FULL TIME - NON-SWORN            |            |            |            |            |
| Emergency Comms. Manager         | 1          | 1          | 1          | 1          |
| Software and Projects Specialist | 0          | 1          | 0          | 0          |
| Police Projects Specialist       | 0          | 0          | 1          | 1          |
| Animal Control Supervisor        | 1          | 1          | 1          | 1          |
| Mental Health Coordinator***     | 0          | 1          | 1          | 1          |
| Police/Fire Dispatch Supervisor  | 4          | 3          | 3          | 3          |
| Police Records Supervisor        | 1          | 1          | 1          | 1          |
| Criminalist                      | 2          | 3          | 3          | 3          |
| Victims Advocate**               | 1          | 1          | 1          | 2          |
| Criminal Analyst                 | 1          | 1          | 1          | 1          |
| Lead Police/Fire Dispatcher      | 3          | 3          | 3          | 3          |
| Police/Fire Dispatcher           | 13         | 13         | 13         | 16         |
| Senior Animal Control Officer    | 2          | 2          | 2          | 2          |
| Police Open Records Technician   | 1          | 1          | 1          | 1          |
| Senior Administrative Assistant  | 1          | 1          | 1          | 1          |
| Animal Control Officer           | 4          | 4          | 4          | 4          |
| Detention Officer                | 8          | 8          | 8          | 8          |
| Quartermaster                    | 1          | 1          | 1          | 1          |
| Police Services Technician       | 1          | 1          | 1          | 1          |
| Property/Evidence Technician     | 2          | 2          | 2          | 2          |
| Public Safety Officer            | 5          | 5          | 5          | 5          |
| Administrative Assistant         | 4          | 4          | 4          | 4          |
| Police Records Technician        | 3          | 3          | 3          | 3          |
| <b>SUBTOTAL - NON-SWORN</b>      | <b>59</b>  | <b>61</b>  | <b>61</b>  | <b>65</b>  |
| <b>TOTAL FULL TIME</b>           | <b>201</b> | <b>203</b> | <b>203</b> | <b>210</b> |

\*This position is funded by special revenue.

\*\*\*Position is funded by a Public Safety Grant

\*\*One position is funded by a Public Safety Grant

# POLICE

## GENERAL FUND

**PERSONNEL SUMMARY - CONTINUED**

|                                   | 2020-2021<br><u>ACTUAL</u> | 2021-2022<br><u>BUDGET</u> | 2021-2022<br><u>AMENDED</u> | 2022-2023<br><u>BUDGET</u> |
|-----------------------------------|----------------------------|----------------------------|-----------------------------|----------------------------|
| <u>PART TIME</u>                  |                            |                            |                             |                            |
| Police Services Technician        | 1                          | 1                          | 1                           | 1                          |
| <b>SUBTOTAL PART TIME</b>         | <b>1</b>                   | <b>1</b>                   | <b>1</b>                    | <b>1</b>                   |
| <b>TOTAL FULL-TIME-EQUIVALENT</b> | <b>202</b>                 | <b>204</b>                 | <b>204</b>                  | <b>211</b>                 |

**CAPITAL EXPENDITURE LIST\***

|                                       | 2020-2021<br><u>ACTUAL</u> | 2021-2022<br><u>BUDGET</u> | 2021-2022<br><u>AMENDED</u> | 2022-2023<br><u>BUDGET</u> |
|---------------------------------------|----------------------------|----------------------------|-----------------------------|----------------------------|
| <u>MACHINERY &amp; EQUIPMENT</u>      |                            |                            |                             |                            |
| Wells Cargo Trailer                   | 20,132                     | -                          | -                           | -                          |
| Forensic Work Station                 | 20,149                     | -                          | -                           | -                          |
| Motorola Solutions                    | -                          | -                          | 11,250                      | -                          |
| Speed Trailer                         | -                          | 11,075                     | 11,075                      | -                          |
| Scales & Equipment                    | -                          | -                          | -                           | 50,000                     |
| <b>SUBTOTAL</b>                       | <b>\$ 40,281</b>           | <b>\$ 11,075</b>           | <b>\$ 22,325</b>            | <b>\$ 50,000</b>           |
| <u>VEHICLES</u>                       |                            |                            |                             |                            |
| Harley-Davidson PD3                   | 100,674                    | -                          | -                           | -                          |
| CMV Enforcement First Responder Truck | -                          | -                          | -                           | 60,500                     |
| F-250                                 | -                          | -                          | -                           | 60,500                     |
| Ford Escape                           | -                          | -                          | -                           | 26,000                     |
| <b>SUBTOTAL</b>                       | <b>\$ 100,674</b>          | <b>\$ -</b>                | <b>\$ -</b>                 | <b>\$ 147,000</b>          |

\*The items listed are non-recurring capital expenses based on increased service to the community.

# POLICE

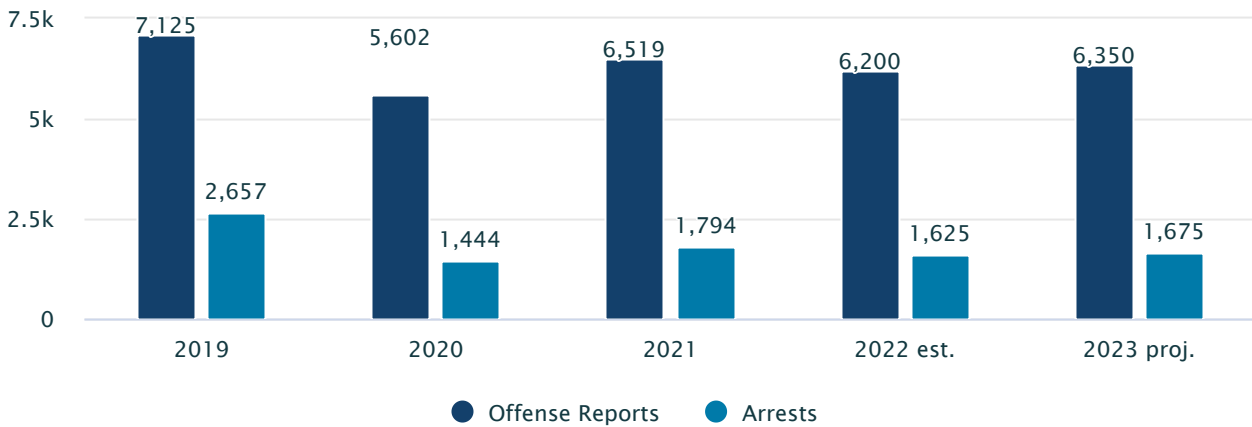
## GENERAL FUND

### PERFORMANCE MEASURES

#### Reports and Arrest

Police reports includes all initial reports completed by police personnel. These reports include offense reports (criminal), information reports (not a criminal offense but the police still want to document and incident) and crash reports. Arrest indicates the number of persons arrested in Allen for a criminal offense or an arrest warrant. Both of these numbers will continue to increase as the City grows both residentially and as a point of destination.

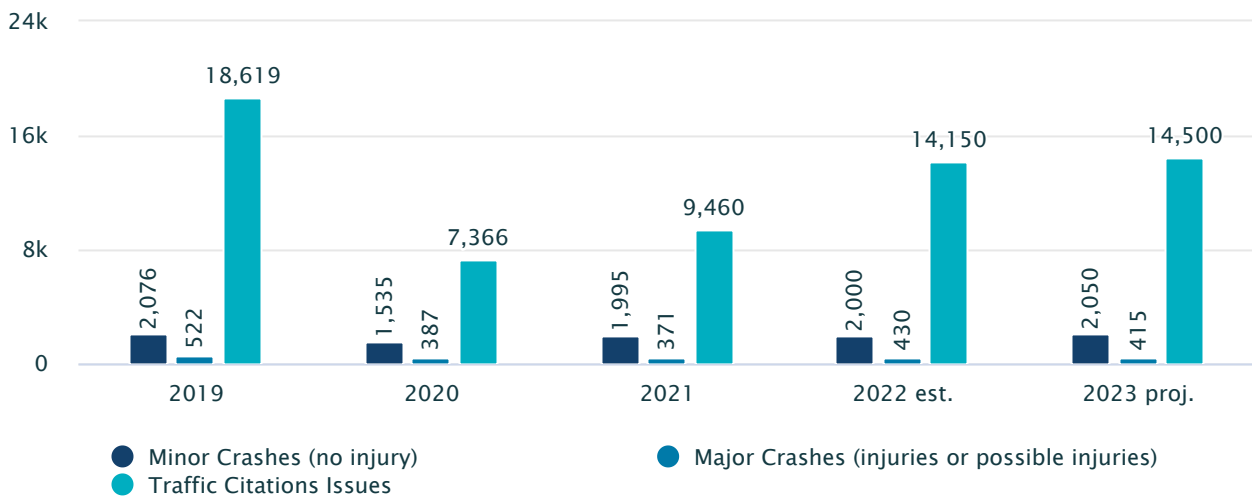
Police Activity



#### Traffic Crashes and Citations

Traffic crashes are broken down into two categories, minor (no injury) and major (injuries or possible injuries). The data listed is from the number of calls for service police officers are dispatched to related to these crashes. Citations are the number of traffic citations issued by the Allen Police Department. Citations issued for offenses other than traffic have been removed.

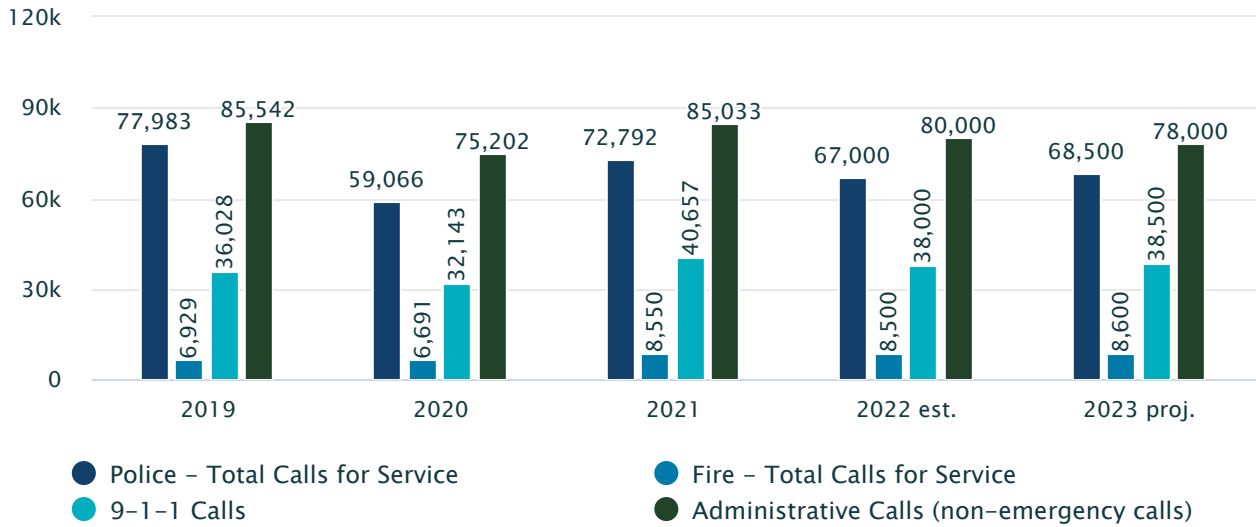
Traffic Crashes and Citations



**Dispatch**

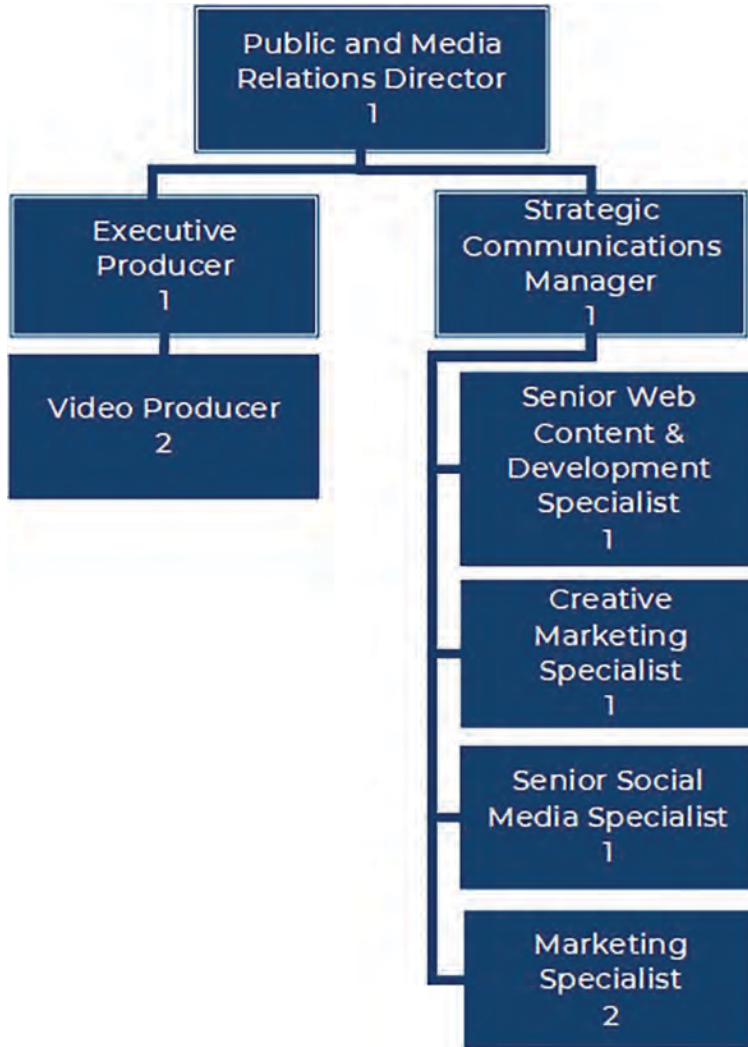
For both Police and Fire these are the total number of dispatched calls for service. This includes both dispatch and officer / firefighter initiated calls for service. The 9-1-1 Calls indicates the total number of 9-1-1 emergency calls answered by public safety communications personnel annually. Administrative calls are incoming and outgoing calls to or from the public safety communications center that are not emergency calls. As the City continues to grow and traffic increases the police department anticipates that the demand on our public safety communications personnel will continue to increase.

**Dispatch**



# PUBLIC AND MEDIA RELATIONS

GENERAL FUND



# PUBLIC AND MEDIA RELATIONS

## GENERAL FUND

The Public and Media Relations Office (PAMRO) provides seven essential services. These include *communication/education* services to inform residents about City government, programs and services. Communication services also include support for *crisis operations, internal/employee messaging, and media response*. The office provides *marketing, advertising and promotional support* for revenue generating services and programs (like those in Parks and Recreation). And last, PAMRO assists with various types of *outreach and community engagement initiatives* that require volunteerism, feedback, participation, or some form of response/call to action. With these initiatives, PAMRO oversees multiple websites, social media channels, city publications, and the government access channel-ACTV (Allen City Television). PAMRO also oversees the *city's graphic identity and branding*.

### ACCOMPLISHMENTS IN FY2022

#### Goal 5. Engaged and connected Allen community

- Supported Allen CVB ongoing marketing efforts.
- Continued monthly marketing meetings with EDC to identify local coverage opportunities for economic development initiatives and developed business profile video series.
- Completed over 400 city departmental tasks for promotion, coverage, special projects, campaigns and specialty content development. Completed over 590 Parks and Recreation tasks for marketing to include the month-long 2021 July membership campaign, a new Project LIFE series, and promotion for a large-scale hiring event to fill 2022 summer positions.
- Continued to develop brand and website style guidelines to maintain internal graphic consistency. Also, implemented Canva templates for some departmental usage to keep standards consistent while redistributing workload.

#### Goal 4. High-performing City team providing resident-focused services

- Serving on a committee to support deployment of AMI.
- Serving on committee to support Utility Billing Tyler/Munis upgrade.
- Serving on a committee to review use of customer forms (paper, web and email submission).
- Serving on committee to support transition of employee intranet to Sharepoint.
- Supporting communication updates for APD's deployment of the next SPYDERTECH reporting tool.
- ACTV continued to receive state and national award recognition for quality programming including the NATOA Overall Programming Excellence for the 10th time (5 years consecutively from 2017-2021). In the 22 years of the station's existence, staff have received a total of 18 annual Overall Programming Excellence awards at either state or national level.

### OBJECTIVES FOR FY2023

#### Goal 3. Vibrant community with lively destinations and successful commercial centers

- Continue to support CVB marketing efforts and utilize city channels to promote CUTX activities and team promotion (as outlined in Allen Americans contract).
- Continue collaboration with EDC marketing initiatives.

## GENERAL FUND

- Continue to support efforts related to downtown development, historic restoration and heritage-related projects.
- Complete the 2022-27 Communication, Marketing and Engagement Plan.
- Implement a new strategy for story development and engagement with the news media.

### **Goal 4. High-performing City team providing resident-focused services**

#### **Objective - Develop and maintain proactive communications policies, strategies, and tools to inform the community**

- Implement best practices with website content development and design.
- Continue to work with Parks and Recreation to refine marketing initiatives and implement measurements, analytics and consistent reporting to maximize revenue results.
- Launch and promote ACTV programming availability on Cablecast VOD/Live, ROKU, AppleTV and FireTV.
- Research and determine use of citizen engagement tools that may be identified as part of the new engagement board/strategy.

# PUBLIC AND MEDIA RELATIONS

## GENERAL FUND

## EXPENDITURE SUMMARY

| CLASSIFICATION          | 2020-2021           | 2021-2022           | 2021-2022           | 2022-2023           |
|-------------------------|---------------------|---------------------|---------------------|---------------------|
|                         | <u>ACTUAL</u>       | <u>BUDGET</u>       | <u>AMENDED</u>      | <u>BUDGET</u>       |
| Personnel Services      | 1,030,359           | 1,033,308           | 1,085,301           | 1,203,716           |
| Operations              | 207,186             | 228,880             | 234,925             | 239,967             |
| Supplies                | 824                 | 2,000               | 2,000               | 3,000               |
| Maintenance             | 60                  | -                   | -                   | -                   |
| Professional Services   | 63,386              | 155,250             | 200,250             | 156,290             |
| <b>DEPARTMENT TOTAL</b> | <b>\$ 1,301,815</b> | <b>\$ 1,419,438</b> | <b>\$ 1,522,476</b> | <b>\$ 1,602,973</b> |

## PERSONNEL SUMMARY

| FULL TIME                         | 2020-2021     | 2021-2022     | 2021-2022      | 2022-2023     |
|-----------------------------------|---------------|---------------|----------------|---------------|
|                                   | <u>ACTUAL</u> | <u>BUDGET</u> | <u>AMENDED</u> | <u>BUDGET</u> |
| Public & Media Relations Director | 1             | 1             | 1              | 1             |
| Communications Manager            | 1             | 1             | 1              | 1             |
| Executive Producer                | 1             | 1             | 1              | 1             |
| Senior Social Media Specialist    | 1             | 1             | 1              | 1             |
| Senior Web Content Specialist     | 1             | 1             | 1              | 1             |
| Video Producer                    | 2             | 2             | 2              | 2             |
| Creative Marketing Specialist     | 1             | 1             | 1              | 1             |
| Marketing Specialist              | 2             | 2             | 2              | 2             |
| <b>TOTAL FULL TIME</b>            | <b>10</b>     | <b>10</b>     | <b>10</b>      | <b>10</b>     |
| <b>TOTAL FULL-TIME-EQUIVALENT</b> | <b>10</b>     | <b>10</b>     | <b>10</b>      | <b>10</b>     |





# DEBT SERVICE FUND

# DEBT SERVICE

## DEBT SERVICE FUND

### DEBT POLICY

The City of Allen issues general obligation bonds for a term of generally fifteen to twenty years, for the purpose of constructing major capital improvements which include municipal facilities, parks and streets. Article XI, Section 5 of the Texas Constitution, applicable to cities of more than 5,000 population states that the maximum rate shall not exceed \$2.50 per \$100.00 of assessed valuation of taxable property. The City's Charter (Article 5, Section 1) states: "In accordance with the constitution of the State of Texas, and not contrary thereto, the City of Allen shall have the power to borrow money against the credit of the city for any public purpose that is not now nor hereafter prohibited by the constitution and laws of the State of Texas". The City's debt policy, adopted by the Council in September 2011, is to keep the portion of ad valorem tax collections appropriated to the debt service fund below 35% and to maintain a fund balance between 5% and 10% of annual principal and interest payments. In addition, the debt burden ratio, calculated by total debt divided by the taxable assessed valuation must be below 2%. FY2023 debt burden ratio is 0.66%. The tax rate at October 1, 2022 is \$0.421200 per \$100.00 of assessed valuation of which \$0.090497, or 21.49%, is designated to the debt service fund. This is within the limits of the state law and is below the City's policy limit.

### BOND RATINGS

In June 2022, the ratings on the City's General Obligation debt were reaffirmed at AAA by Standard and Poor's and Aaa by Moody's.

#### FUND BALANCE PROJECTIONS

|                                    | <b>FY2022</b>     | <b>FY2023</b>    |
|------------------------------------|-------------------|------------------|
| PROJECTED FUND BALANCE 10/1        | \$ 918,379        | \$ 146,661       |
| TOTAL PROJECTED REVENUES           | 15,648,885        | 16,192,367       |
| TOTAL PROJECTED EXPENDITURES       | (16,420,603)      | (16,326,525)     |
| <b>PROJECTED FUND BALANCE 9/30</b> | <b>\$ 146,661</b> | <b>\$ 12,503</b> |
| 5% OF ANNUAL DEBT SERVICE*         | \$ 821,030        | \$ 816,326       |

\* Ending Fund Balance required: 5% to 10% of annual debt service.

# DEBT SERVICE

## DEBT SERVICE FUND

### DEBT SERVICE REQUIREMENT

| Bond Series                        | Date of Issue | Amount Issued        | Interest Rate | Maturity Date | Balance as of 10/1/2022 | Required Principal 2022 - 2023 | Required Interest 2022 - 2023 | Total Required 2022 - 2023 |
|------------------------------------|---------------|----------------------|---------------|---------------|-------------------------|--------------------------------|-------------------------------|----------------------------|
| <b>GENERAL OBLIGATION BONDS:</b>   |               |                      |               |               |                         |                                |                               |                            |
| 2006                               | 07/26/06      | 1,595,000            | 4.14%         | 08/15/26      | 430,000                 | 100,000                        | 17,802                        | 117,802                    |
| 2013                               | 05/01/13      | 5,065,000            | 2%-3.5%       | 08/15/32      | 2,975,000               | 260,000                        | 92,900                        | 352,900                    |
| 2014                               | 05/01/14      | 10,595,000           | 2%-4%         | 08/15/33      | 6,860,000               | 530,000                        | 239,265                       | 769,265                    |
| 2015                               | 05/19/15      | 32,245,000           | 2%-5%         | 08/15/34      | 11,700,000              | 1,495,000                      | 504,081                       | 1,999,081                  |
| 2016                               | 09/13/16      | 6,910,000            | 2%-4%         | 08/15/28      | 5,135,000               | 785,000                        | 189,700                       | 974,700                    |
| 2017                               | 07/26/17      | 11,845,000           | 2%-5%         | 09/30/32      | 8,065,000               | 695,000                        | 292,688                       | 987,688                    |
| 2018                               | 08/15/18      | 8,355,000            | 2%-5%         | 08/15/34      | 6,395,000               | 450,000                        | 305,500                       | 755,500                    |
| 2019                               | 06/10/19      | 8,630,000            | 2.5%-4%       | 08/15/34      | 5,715,000               | 390,000                        | 216,750                       | 606,750                    |
| 2020                               | 07/09/20      | 23,145,000           | 2%-4%         | 08/15/35      | 17,710,000              | 1,425,000                      | 648,800                       | 2,073,800                  |
| 2021                               | 06/29/21      | 10,595,000           | 3%-5%         | 08/15/36      | 7,900,000               | 1,965,000                      | 361,100                       | 2,326,100                  |
| 2022                               | 06/01/22      | 23,000,000           | 1.61%-3.38%   | 08/15/41      | 23,000,000              | 1,420,000                      | 1,210,938                     | 2,630,938                  |
| <b>TOTAL</b>                       |               | <b>\$141,980,000</b> |               |               | <b>\$95,885,000</b>     | <b>\$9,515,000</b>             | <b>\$4,079,524</b>            | <b>\$13,594,524</b>        |
| <b>CERTIFICATES OF OBLIGATION:</b> |               |                      |               |               |                         |                                |                               |                            |
| 2021                               | 6/29/21       | 22,945,000           | 4%-5%         | 08/15/36      | 21,870,000              | 1,130,000                      | 982,750                       | 2,112,750                  |
| <b>TOTAL</b>                       |               | <b>\$22,945,000</b>  |               |               | <b>\$21,870,000</b>     | <b>\$1,130,000</b>             | <b>\$982,750</b>              | <b>\$2,112,750</b>         |
| <b>TAX NOTES:</b>                  |               |                      |               |               |                         |                                |                               |                            |
| 2020                               | 7/9/20        | 3,175,000            | 4%            | 08/15/26      | 2,200,000               | 520,000                        | 88,000                        | 608,000                    |
| <b>TOTAL</b>                       |               | <b>\$3,175,000</b>   |               |               | <b>\$2,200,000</b>      | <b>\$520,000</b>               | <b>\$88,000</b>               | <b>\$608,000</b>           |

# DEBT SERVICE

## DEBT SERVICE FUND

### DEBT ISSUANCE PURPOSE

#### GENERAL OBLIGATION BONDS:

|      |   |
|------|---|
| 2006 | Purpose: used for permanent public improvements and public purposes, to construct and equip firefighting facilities, including the purchase of firefighting equipment, for drainage improvements, for park improvements, including the acquisition of land and constructing recreational facilities and to pay costs of issuance.                                 |
| 2013 | Purpose: used to construct and/ or make improvements to existing City facilities, streets and drainage, parks, parks land acquisition, and public art, and to pay the costs related to the issuance of the Bonds.   |
| 2014 | Purpose: used to construct and/ or make improvements to existing City facilities, streets and drainage, parks, park land acquisition, public art projects and public safety facilities, and to pay the costs related to the issuance of the Bonds.  |
| 2015 | Purpose: used to (i) construct and/ or make improvements to existing City facilities, streets, drainage, parks, park land acquisition, public art projects and public safety facilities (ii) refund certain outstanding obligations of the City, and (iii) pay the costs related to the issuance of the Bonds.  |
| 2016 | Purpose: used to (i) refund certain outstanding obligations of the City (the "Refunded Bonds"), and (ii) pay the costs related to the issuance of the Bonds.  |
| 2017 | Purpose: used to (i) construct and/or make improvements to existing City facilities, streets, and drainage, parks, park land acquisition, public art projects and public safety facilities, and (ii) pay the costs related to the issuance of the Bonds.  |
| 2018 | Purpose: used to (i) construct and/ or make improvements to existing City facilities, streets, drainage, and public safety facilities, and (ii) pay the costs related to the issuance of the Bonds.   |
| 2019 | Purpose: used to (i) construct and/ or make improvements to existing City facilities, streets, drainage, parks and recreation facilities, public art projects, and public safety facilities, (ii) refund certain outstanding obligations of the City, and (iii) pay the costs related to the issuance of the Bonds.   |
| 2020 | Purpose: used to (i) construct and/ or make improvements to existing City facilities, streets, drainage, parks and recreation facilities, and public safety facilities, (ii) refund certain outstanding obligations of the City, and (iii) pay the costs related to the issuance of the Obligations.  |
| 2021 | Purpose: used to (i) construct and/ or make improvements to existing library facilities and streets (ii) refund certain outstanding obligations of the City, and (iii) pay the costs related to the issuance of the Bonds.  |
| 2022 | Purpose: used to (i) acquire land for culture and recreation, (ii) construct and/ or improve municipal library facilities, (iii) construct and/ or improve public safety facilities, (iv) acquire, construct, improve, maintain streets, thoroughfares, bridges, alleyways and sidewalks within the City, (v) pay the costs related to the issuance of the Bonds. |

#### CERTIFICATES OF OBLIGATION:

|      |   |
|------|---|
| 2021 | Purpose: used to (i) construct a new recreation center, (ii) construct and/ or make improvements on public infrastructure within the City, and (iii) pay the costs related to the issuance of the Certificates. |
|------|---|

#### TAX NOTES:

|      |  |
|------|--|
| 2020 | Purpose: used to (i) make improvements to existing City facilities, (ii) purchase equipment, and (iii) pay the costs related to the issuance of the Notes. |
|------|--|

# DEBT SERVICE

## DEBT SERVICE FUND

### AGGREGATE DEBT SERVICE REQUIREMENTS

| Fiscal Year                        | Principal           | Interest            | Total Debt Service   |
|------------------------------------|---------------------|---------------------|----------------------|
| <b>GENERAL OBLIGATION DEBT:</b>    |                     |                     |                      |
| 2023                               | 9,515,000           | 4,079,524           | 13,594,524           |
| 2024                               | 8,655,000           | 3,548,558           | 12,203,558           |
| 2025                               | 7,790,000           | 3,214,736           | 11,004,736           |
| 2026                               | 8,085,000           | 2,920,657           | 11,005,657           |
| 2027                               | 8,315,000           | 2,567,646           | 10,882,646           |
| 2028                               | 7,270,000           | 2,221,246           | 9,491,246            |
| 2029                               | 6,525,000           | 1,924,281           | 8,449,281            |
| 2030                               | 6,020,000           | 1,650,131           | 7,670,131            |
| 2031                               | 6,005,000           | 1,393,156           | 7,398,156            |
| 2032                               | 6,245,000           | 1,143,813           | 7,388,813            |
| 2033                               | 5,165,000           | 890,688             | 6,055,688            |
| 2034                               | 3,850,000           | 678,713             | 4,528,713            |
| 2035                               | 2,860,000           | 518,900             | 3,378,900            |
| 2036                               | 1,695,000           | 394,250             | 2,089,250            |
| 2037                               | 1,455,000           | 315,600             | 1,770,600            |
| 2038                               | 1,515,000           | 257,400             | 1,772,400            |
| 2039                               | 1,575,000           | 196,800             | 1,771,800            |
| 2040                               | 1,640,000           | 133,800             | 1,773,800            |
| 2041                               | 1,705,000           | 68,200              | 1,773,200            |
| <b>TOTAL</b>                       | <b>\$95,885,000</b> | <b>\$28,118,099</b> | <b>\$124,003,099</b> |
| <b>CERTIFICATES OF OBLIGATION:</b> |                     |                     |                      |
| 2023                               | 1,130,000           | 982,750             | 2,112,750            |
| 2024                               | 1,190,000           | 926,250             | 2,116,250            |
| 2025                               | 1,250,000           | 866,750             | 2,116,750            |
| 2026                               | 1,310,000           | 804,250             | 2,114,250            |
| 2027                               | 1,370,000           | 738,750             | 2,108,750            |
| 2028                               | 1,445,000           | 670,250             | 2,115,250            |
| 2029                               | 1,510,000           | 598,000             | 2,108,000            |
| 2030                               | 1,590,000           | 522,500             | 2,112,500            |
| 2031                               | 1,670,000           | 443,000             | 2,113,000            |
| 2032                               | 1,735,000           | 376,200             | 2,111,200            |
| 2033                               | 1,805,000           | 306,800             | 2,111,800            |
| 2034                               | 1,875,000           | 234,600             | 2,109,600            |
| 2035                               | 1,955,000           | 159,600             | 2,114,600            |
| 2036                               | 2,035,000           | 81,400              | 2,116,400            |
| <b>TOTAL</b>                       | <b>\$21,870,000</b> | <b>\$7,711,100</b>  | <b>\$29,581,100</b>  |

# DEBT SERVICE

## DEBT SERVICE FUND

AGGREGATE DEBT SERVICE REQUIREMENTS - CONTINUED

| Fiscal<br>Year         | Principal          | Interest         | Total<br>Debt Service |
|------------------------|--------------------|------------------|-----------------------|
| <b>TAX NOTES DEBT:</b> |                    |                  |                       |
| 2023                   | 520,000            | 88,000           | 608,000               |
| 2024                   | 540,000            | 67,200           | 607,200               |
| 2025                   | 560,000            | 45,600           | 605,600               |
| 2026                   | 580,000            | 23,200           | 603,200               |
| <b>TOTAL</b>           | <b>\$2,200,000</b> | <b>\$224,000</b> | <b>\$2,424,000</b>    |

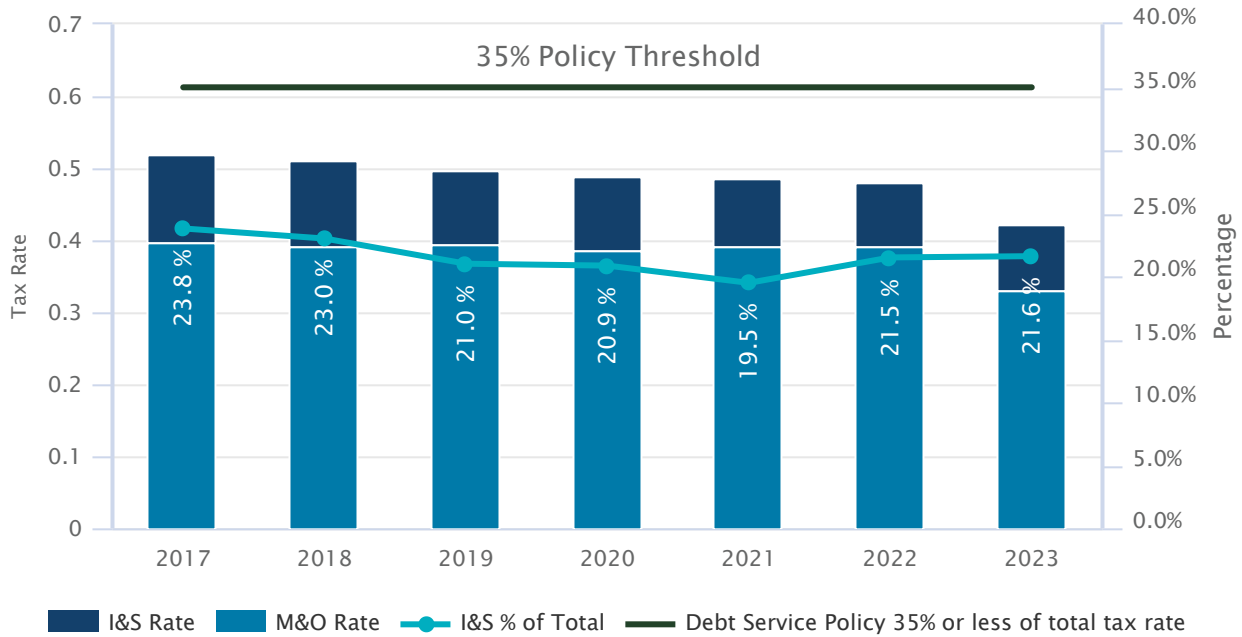
# DEBT SERVICE

## DEBT SERVICE FUND

### PERFORMANCE MEASURES

The City Council approved an ordinance in September of 2011 that set debt issuance limits as follows:  
**35% of total tax rate towards debt**

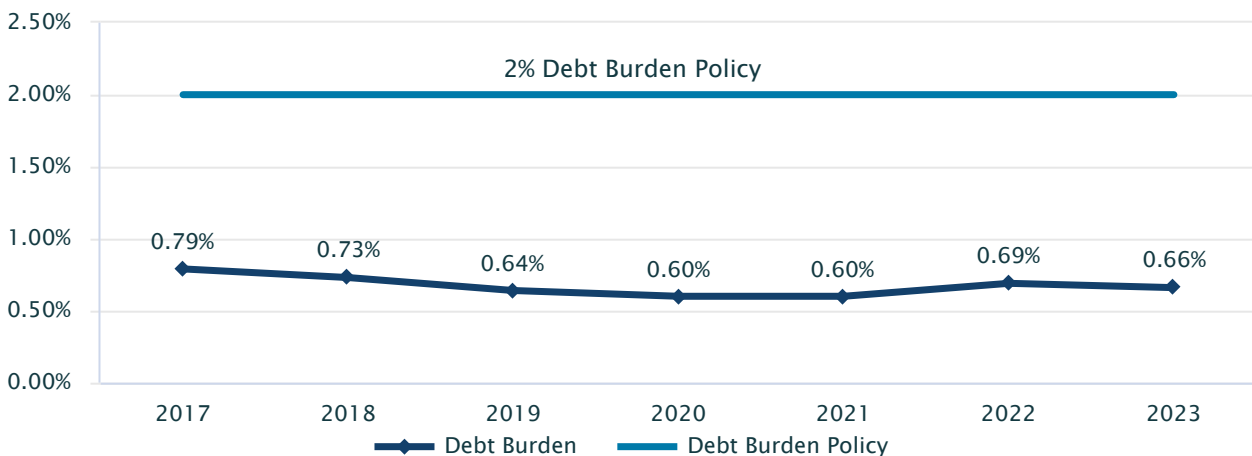
#### Tax Rate Analysis



**General Obligation, Certificates of Obligation and Capital Leases supported by property tax are not to exceed a debt burden ratio of 2.0%**

Debt Burden = Tax Debt / Taxable Assessed Value

#### Debt Burden Ratio









**TAX INCREMENT  
FINANCING FUND**

# REVENUE & EXPENDITURE SUMMARY

## TAX INCREMENT FINANCING FUND

TAX INCREMENT FINANCING FUND

| <b>REVENUES</b>                     | 2020-2021           | 2021-2022           | 2021-2022           | 2022-2023           |
|-------------------------------------|---------------------|---------------------|---------------------|---------------------|
| <u>OPERATING REVENUES</u>           | <u>ACTUAL</u>       | <u>BUDGET</u>       | <u>AMENDED</u>      | <u>BUDGET</u>       |
| Property Tax (City Portion)         | 1,816,066           | 2,051,237           | 2,025,808           | 2,420,988           |
| Sales Tax                           | 255,571             | 127,013             | 207,157             | 213,085             |
| Intergovernmental (County Portion)  | 147,948             | 190,660             | 157,185             | 190,660             |
| <b>TOTAL OPERATING REVENUES</b>     | <b>\$ 2,219,585</b> | <b>\$ 2,368,910</b> | <b>\$ 2,390,150</b> | <b>\$ 2,824,733</b> |
| <b>NON-OPERATING REVENUES</b>       |                     |                     |                     |                     |
| Interest                            | 56,493              | 196,225             | 119,807             | 138,959             |
| <b>TOTAL NON-OPERATING REVENUES</b> | <b>\$ 56,493</b>    | <b>\$ 196,225</b>   | <b>\$ 119,807</b>   | <b>\$ 138,959</b>   |
| <b>TOTAL REVENUES</b>               | <b>\$ 2,276,078</b> | <b>\$ 2,565,135</b> | <b>\$ 2,509,957</b> | <b>\$ 2,963,692</b> |

| <b>EXPENDITURES</b>                | 2020-2021         | 2021-2022         | 2021-2022         | 2022-2023         |
|------------------------------------|-------------------|-------------------|-------------------|-------------------|
| <u>ACTUAL</u>                      | <u>BUDGET</u>     | <u>AMENDED</u>    | <u>BUDGET</u>     |                   |
| TIF#1 - Montgomery Farms           | 825,767           | 745,872           | 603,849           | 775,931           |
| TIF#2 - Central Business District  | 15,000            | 17,000            | 17,000            | 26,966            |
| <b>TOTAL TIF FUND EXPENDITURES</b> | <b>\$ 840,767</b> | <b>\$ 762,872</b> | <b>\$ 620,849</b> | <b>\$ 802,897</b> |
| <b>TOTAL EXPENDITURES</b>          | <b>\$ 840,767</b> | <b>\$ 762,872</b> | <b>\$ 620,849</b> | <b>\$ 802,897</b> |

**FUND BALANCE PROJECTIONS**

|                                    |                     |                      |
|------------------------------------|---------------------|----------------------|
| PROJECTED FUND BALANCE 10/1        | \$ 7,931,268        | \$ 9,820,376         |
| TOTAL PROJECTED REVENUES           | 2,509,957           | 2,963,692            |
| TOTAL PROJECTED EXPENDITURES       | (620,849)           | (802,897)            |
| <b>PROJECTED FUND BALANCE 9/30</b> | <b>\$ 9,820,376</b> | <b>\$ 11,981,171</b> |
| <b>TIF 1</b>                       |                     |                      |
| PROJECTED FUND BALANCE 10/1        | \$ 51,505           | \$ 50,000            |
| TOTAL PROJECTED REVENUES           | 602,344             | 775,931              |
| TOTAL PROJECTED EXPENDITURES       | (603,849)           | (775,931)            |
| <b>PROJECTED FUND BALANCE 9/30</b> | <b>\$ 50,000</b>    | <b>\$ 50,000</b>     |
| <b>TIF 2</b>                       |                     |                      |
| PROJECTED FUND BALANCE 10/1        | \$ 7,879,763        | \$ 9,770,376         |
| TOTAL PROJECTED REVENUES           | 1,907,613           | 2,187,761            |
| TOTAL PROJECTED EXPENDITURES       | (17,000)            | (26,966)             |
| <b>PROJECTED FUND BALANCE 9/30</b> | <b>\$ 9,770,376</b> | <b>\$ 11,931,171</b> |

# TAX INCREMENT FINANCING

## TAX INCREMENT FINANCING FUND

No Personnel in this Department

The Tax Increment Financing (TIF) fund was established in Fiscal Year 2006 to track property tax and sales tax revenue, and associated expenses, for the City's Tax Increment Financing agreements. The City established its first Reinvestment Zone in December 2005. The City now has three TIFs: the Montgomery Farm "Garden District", the Central Business District (CBD) and Farm District Zone. Revenues from the TIF zones are used to pay for eligible infrastructure costs, including parking garages, U.S. 75 ramp reversals, and public streets and bridges within the defined TIF areas. The county also has an agreement with the city to contribute property taxes to the "Garden District" TIF. The Farm District Zone will not contribute to the TIF for the first 10 years.

### ACCOMPLISHMENTS IN FY2022

#### Goal 1. Financially sound and transparent City government

- Monitored compliance of the TIF agreements to ensure eligible infrastructure costs are verified prior to reimbursements.
- Maintained fund reserves of \$50,000 as required by the economic development agreement.

### OBJECTIVES FOR FY2023

#### Goal 1. Financially sound and transparent City government

- Continue to administer the financing plans for both TIFs as property tax and sales tax revenues materialize.
- Continue to monitor compliance of the TIF agreements to ensure eligible infrastructure costs are verified prior to any reimbursements.
- Continue to maintain a fund reserve of \$50,000 as required by the economic development agreement.

# TAX INCREMENT FINANCING: #1

## TAX INCREMENT FINANCING FUND

### EXPENDITURE SUMMARY

| CLASSIFICATION          | 2020-2021         | 2021-2022         | 2021-2022         | 2022-2023         |
|-------------------------|-------------------|-------------------|-------------------|-------------------|
|                         | ACTUAL            | BUDGET            | AMENDED           | BUDGET            |
| Operations              | 810,767           | 728,872           | 586,849           | 758,931           |
| Professional Services   | 15,000            | 17,000            | 17,000            | 17,000            |
| <b>DEPARTMENT TOTAL</b> | <b>\$ 825,767</b> | <b>\$ 745,872</b> | <b>\$ 603,849</b> | <b>\$ 775,931</b> |

### EXPENDITURE DETAIL

| OPERATIONS              | 2020-2021         | 2021-2022         | 2021-2022         | 2022-2023         |
|-------------------------|-------------------|-------------------|-------------------|-------------------|
|                         | ACTUAL            | BUDGET            | AMENDED           | BUDGET            |
| Economic Grant Expenses | 810,767           | 728,872           | 586,849           | 758,931           |
| <b>SUBTOTAL</b>         | <b>\$ 810,767</b> | <b>\$ 728,872</b> | <b>\$ 586,849</b> | <b>\$ 758,931</b> |

# TAX INCREMENT FINANCING: #2

## TAX INCREMENT FINANCING FUND

EXPENDITURE SUMMARY

| CLASSIFICATION          | 2020-2021<br>ACTUAL | 2021-2022<br>BUDGET | 2021-2022<br>AMENDED | 2022-2023<br>BUDGET |
|-------------------------|---------------------|---------------------|----------------------|---------------------|
| Professional Services   | 15,000              | 17,000              | 17,000               | 26,966              |
| <b>DEPARTMENT TOTAL</b> | <b>\$ 15,000</b>    | <b>\$ 17,000</b>    | <b>\$ 17,000</b>     | <b>\$ 26,966</b>    |

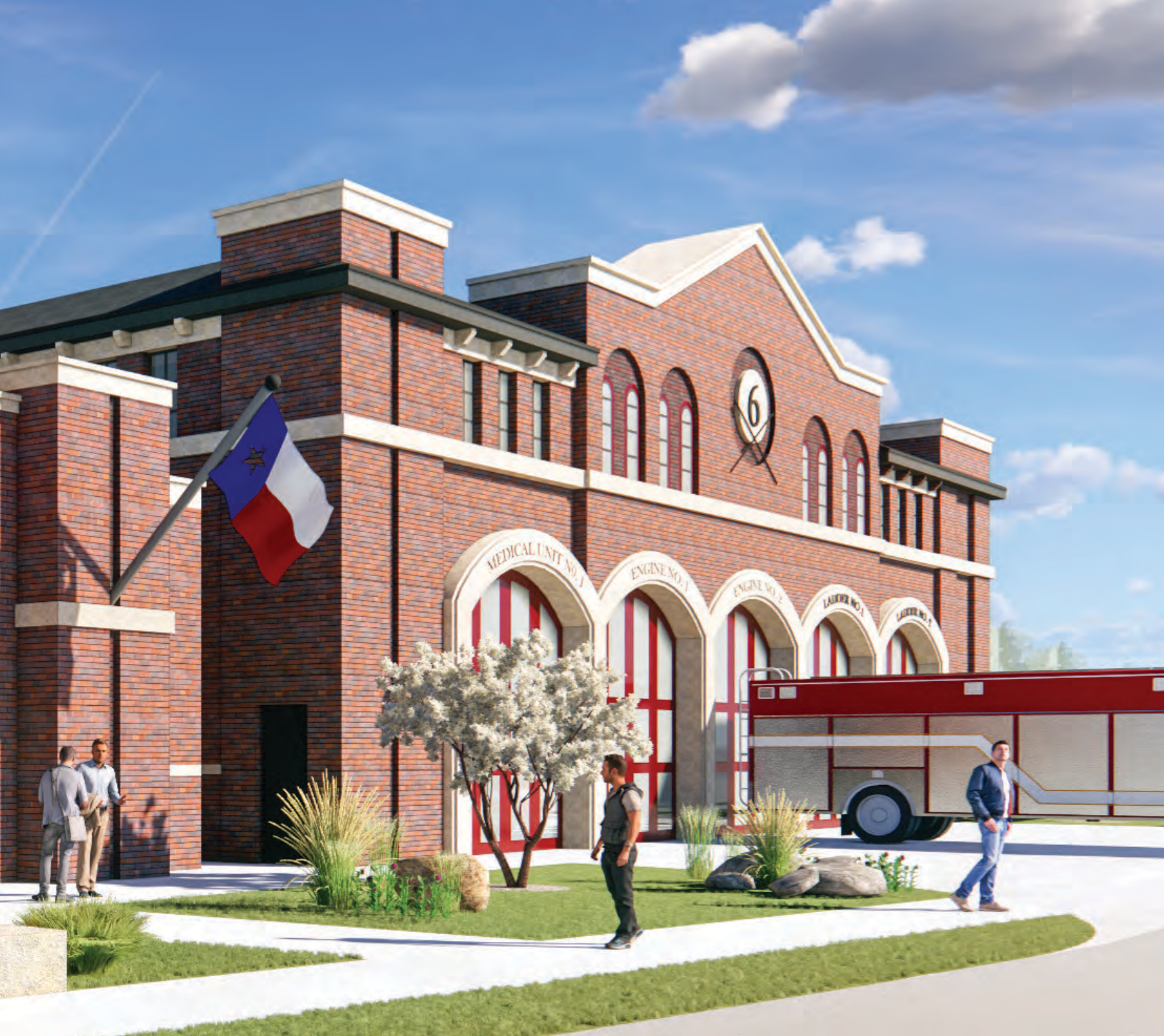


CITY OF ALLEN



FIRE STATION NO. 6





# CAPITAL PROJECT FUNDS

# REVENUE & EXPENDITURE SUMMARY

## GENERAL OBLIGATION BOND FUND

| <b>REVENUES</b>                     | 2020-2021            | 2021-2022           | 2021-2022            | 2022-2023            |
|-------------------------------------|----------------------|---------------------|----------------------|----------------------|
| <u>OPERATING REVENUES</u>           | <u>ACTUAL</u>        | <u>BUDGET</u>       | <u>AMENDED</u>       | <u>BUDGET</u>        |
| Bond Proceeds                       | 27,200,000           | 5,974,740           | 23,000,000           | 15,062,060           |
| Net Premium                         | 6,026,155            | -                   | 2,777,611            | -                    |
| <b>TOTAL OPERATING REVENUES</b>     | <b>\$ 33,226,155</b> | <b>\$ 5,974,740</b> | <b>\$ 25,777,611</b> | <b>\$ 15,062,060</b> |
| <u>NON-OPERATING REVENUES</u>       |                      |                     |                      |                      |
| Interest                            | 354,811              | 300,000             | 609,488              | 741,598              |
| <b>TOTAL NON-OPERATING REVENUES</b> | <b>\$ 354,811</b>    | <b>\$ 300,000</b>   | <b>\$ 609,488</b>    | <b>\$ 741,598</b>    |
| <b>TOTAL REVENUES</b>               | <b>\$ 33,580,966</b> | <b>\$ 6,274,740</b> | <b>\$ 26,387,099</b> | <b>\$ 15,803,658</b> |

| <b>EXPENDITURES</b>                 | 2020-2021           | 2021-2022            | 2021-2022            | 2022-2023           |
|-------------------------------------|---------------------|----------------------|----------------------|---------------------|
| <u>ACTUAL</u>                       | <u>BUDGET</u>       | <u>AMENDED</u>       | <u>BUDGET</u>        |                     |
| General Government                  | 334,267             | -                    | -                    | 250,000             |
| Public Safety                       | 619,837             | 100,000              | 100,000              | -                   |
| Public Works                        | 2,063,776           | 4,952,755            | 4,952,755            | -                   |
| Culture & Recreation                | 4,633,716           | 34,947,326           | 36,445,722           | 8,891,000           |
| <b>TOTAL OPERATING EXPENDITURES</b> | <b>\$ 7,651,596</b> | <b>\$ 40,000,081</b> | <b>\$ 41,498,477</b> | <b>\$ 9,141,000</b> |
| Transfers Out                       | 282,486             | 285,391              | 285,391              | 329,475             |
| <b>TOTAL EXPENDITURES</b>           | <b>\$ 7,934,082</b> | <b>\$ 40,285,472</b> | <b>\$ 41,783,868</b> | <b>\$ 9,470,475</b> |

### FUND BALANCE PROJECTIONS

|   |                      |                      |
|---|----------------------|----------------------|
| PROJECTED RESTRICTED FUND BALANCE 10/1        | \$ 42,843,382        | \$ 27,446,613        |
| TOTAL PROJECTED REVENUES                      | 26,387,099           | 15,803,658           |
| TOTAL PROJECTED EXPENDITURES                  | (41,783,868)         | (9,470,475)          |
| <b>PROJECTED RESTRICTED FUND BALANCE 9/30</b> | <b>\$ 27,446,613</b> | <b>\$ 33,779,796</b> |



# GENERAL OBLIGATION BOND

## GENERAL OBLIGATION BOND FUND

No Personnel in this Department

The General Obligation Bond Fund was established to account for the proceeds of bond sales. In 2016 citizens authorized \$93.15 million in bond sales for capital projects.

### ACCOMPLISHMENTS IN FY2022

#### Goal 1. Financially sound and transparent City government

- Implemented the 2022-2026 Capital Improvement Program document.

### OBJECTIVES FOR FY2023

#### Goal 1. Financially sound and transparent City government

- Implement the current year in the 2023-2027 Capital Improvement Program document.

# GENERAL OBLIGATION BOND

## GENERAL OBLIGATION BOND FUND

### EXPENDITURE SUMMARY

| <u>CLASSIFICATION</u>   | 2020-2021<br><u>ACTUAL</u> | 2021-2022<br><u>BUDGET</u> | 2021-2022<br><u>AMENDED</u> | 2022-2023<br><u>BUDGET</u> |
|-------------------------|----------------------------|----------------------------|-----------------------------|----------------------------|
| Maintenance             | 148,327                    | -                          | -                           | -                          |
| Professional Services   | 659,301                    | 2,540,755                  | 2,762,945                   | 272,000                    |
| Debt Service            | 321,122                    | -                          | -                           | 250,000                    |
| Capital                 | 6,522,846                  | 37,459,326                 | 38,735,532                  | 8,619,000                  |
| Transfers Out           | 282,486                    | 285,391                    | 285,391                     | 329,475                    |
| <b>DEPARTMENT TOTAL</b> | <b>\$ 7,934,082</b>        | <b>\$ 40,285,472</b>       | <b>\$ 41,783,868</b>        | <b>\$ 9,470,475</b>        |

### CAPITAL IMPROVEMENT PROJECTS\*

| <u>CAPITAL IMPROVEMENT PROJECTS</u>   | 2020-2021<br><u>ACTUAL</u> | 2021-2022<br><u>BUDGET</u> | 2021-2022<br><u>AMENDED</u> | 2022-2023<br><u>BUDGET</u> |
|---------------------------------------|----------------------------|----------------------------|-----------------------------|----------------------------|
| Ridgeview Drive Improvements          | 704,677                    | -                          | -                           | -                          |
| Ridgeview Drive Chelsea to US75       | -                          | 2,000,000                  | 2,000,000                   | -                          |
| Traffic Management                    | 7,410                      | -                          | -                           | -                          |
| Traffic Signal Upgrades               | 263,622                    | 412,000                    | 412,000                     | -                          |
| Street & Alley Repairs                | 35,323                     | -                          | -                           | -                          |
| Event Center Artwork                  | 90,000                     | -                          | -                           | -                          |
| DRN Artwork                           | 72,470                     | 118,000                    | 127,531                     | -                          |
| Land Acquisition                      | 202,260                    | 1,500,000                  | 2,888,675                   | 1,500,000                  |
| Cricket Field @ Spirit                | 116,912                    | -                          | -                           | -                          |
| City Hall Waterproofing               | 229,540                    | -                          | -                           | -                          |
| DRN Roof Replacement                  | 15,534                     | -                          | -                           | -                          |
| Fire Station Renovations              | 22,117                     | -                          | -                           | -                          |
| Multiple Facilities Paint and Repair  | 17,138                     | -                          | -                           | -                          |
| Molsen/Environmental Discovery Center | -                          | 22,000                     | 300,000                     | -                          |
| Fire Station #6                       | 596,548                    | -                          | -                           | -                          |
| Stephen G. Terrell Recreation Center  | 4,099,524                  | 32,907,326                 | 32,907,326                  | 6,919,000                  |
| Public Art                            | -                          | 400,000                    | -                           | 200,000                    |
| Library Phase II Retrofit/ Expansion  | 49,771                     | 100,000                    | 100,000                     | -                          |
| <b>SUBTOTAL</b>                       | <b>\$ 6,522,846</b>        | <b>\$ 37,459,326</b>       | <b>\$ 38,735,532</b>        | <b>\$ 8,619,000</b>        |

\*The items listed are non-recurring capital expenses based on increased service to the community.

### TRANSFERS OUT DETAIL

| <u>TRANSFERS OUT</u> | 2020-2021<br><u>ACTUAL</u> | 2021-2022<br><u>BUDGET</u> | 2021-2022<br><u>AMENDED</u> | 2022-2023<br><u>BUDGET</u> |
|----------------------|----------------------------|----------------------------|-----------------------------|----------------------------|
| General Fund         | 282,486                    | 285,391                    | 285,391                     | 329,475                    |
| <b>SUBTOTAL</b>      | <b>\$ 282,486</b>          | <b>\$ 285,391</b>          | <b>\$ 285,391</b>           | <b>\$ 329,475</b>          |

CAPITAL PROJECT FUNDS

# REVENUE & EXPENDITURE SUMMARY

## GENERAL CAPITAL PROJECTS FUND

| <b>REVENUES</b>                     | 2020-2021            | 2021-2022           | 2021-2022           | 2022-2023           |
|-------------------------------------|----------------------|---------------------|---------------------|---------------------|
| <u>OPERATING REVENUES</u>           | <u>ACTUAL</u>        | <u>BUDGET</u>       | <u>AMENDED</u>      | <u>BUDGET</u>       |
| Charges for Services                | 333,156              | 100,000             | 100,000             | 100,000             |
| Miscellaneous                       | -                    | 100,000             | 100,000             | 50,000              |
| Impact Fees                         | 1,207,470            | 555,000             | 555,000             | 555,000             |
| Reimbursements                      | 2,328,649            | 50,000              | 50,000              | 50,000              |
| Intergovernmental                   | 2,205,061            | 882,000             | 882,000             | 882,000             |
| <b>TOTAL OPERATING REVENUES</b>     | <b>\$ 6,074,336</b>  | <b>\$ 1,687,000</b> | <b>\$ 1,687,000</b> | <b>\$ 1,637,000</b> |
| <u>NON-OPERATING REVENUES</u>       |                      |                     |                     |                     |
| Interest                            | 311,460              | 800,460             | 800,460             | 800,460             |
| Year End Transfer In                | 4,760,083            | -                   | -                   | -                   |
| Operating Transfers In              | 300,000              | 600,000             | 600,000             | 300,000             |
| <b>TOTAL NON-OPERATING REVENUES</b> | <b>\$ 5,371,543</b>  | <b>\$ 1,400,460</b> | <b>\$ 1,400,460</b> | <b>\$ 1,100,460</b> |
| <b>TOTAL REVENUES</b>               | <b>\$ 11,445,879</b> | <b>\$ 3,087,460</b> | <b>\$ 3,087,460</b> | <b>\$ 2,737,460</b> |

| <b>EXPENDITURES</b>                 | 2020-2021           | 2021-2022            | 2021-2022            | 2022-2023           |
|-------------------------------------|---------------------|----------------------|----------------------|---------------------|
| <u>ACTUAL</u>                       | <u>BUDGET</u>       | <u>AMENDED</u>       | <u>BUDGET</u>        |                     |
| General Government                  | 162,278             | 700,000              | 4,262,980            | -                   |
| Public Safety                       | 136,911             | 500,000              | 500,000              | -                   |
| Public Works                        | 2,376,757           | 6,435,790            | 6,435,790            | -                   |
| Culture & Recreation                | 400,442             | 2,522,675            | 2,522,675            | 3,649,363           |
| <b>TOTAL OPERATING EXPENDITURES</b> | <b>\$ 3,076,388</b> | <b>\$ 10,158,465</b> | <b>\$ 13,721,445</b> | <b>\$ 3,649,363</b> |
| Transfers Out                       | 230,079             | -                    | -                    | -                   |
| <b>TOTAL EXPENDITURES</b>           | <b>\$ 3,306,467</b> | <b>\$ 10,158,465</b> | <b>\$ 13,721,445</b> | <b>\$ 3,649,363</b> |

### FUND BALANCE PROJECTIONS

|   |                      |                      |
|---|----------------------|----------------------|
| PROJECTED RESTRICTED FUND BALANCE 10/1        | \$ 57,534,190        | \$ 46,900,205        |
| TOTAL PROJECTED REVENUES                      | 3,087,460            | 2,737,460            |
| TOTAL PROJECTED EXPENDITURES                  | (13,721,445)         | (3,649,363)          |
| <b>PROJECTED RESTRICTED FUND BALANCE 9/30</b> | <b>\$ 46,900,205</b> | <b>\$ 45,988,302</b> |
| <b>Restricted for:</b>                        |                      |                      |
| CAPITAL IMPROVEMENT PROJECTS                  | 34,067,599           | 33,405,696           |
| NON-BOND FUND                                 | 12,832,606           | 12,582,606           |
|   | <b>\$ 46,900,205</b> | <b>\$ 45,988,302</b> |

# GENERAL CAPITAL PROJECTS

## GENERAL CAPITAL PROJECTS FUND

No Personnel in this Department

The General Capital Projects Fund is used to account for resources used for the acquisition and/or construction of capital facilities by the City, except those financed by proprietary funds and not accounted for by another capital projects fund.

# GENERAL CAPITAL PROJECTS

## GENERAL CAPITAL PROJECTS FUND

### EXPENDITURE SUMMARY

| <u>CLASSIFICATION</u>   | 2020-2021<br><u>ACTUAL</u> | 2021-2022<br><u>BUDGET</u> | 2021-2022<br><u>AMENDED</u> | 2022-2023<br><u>BUDGET</u> |
|-------------------------|----------------------------|----------------------------|-----------------------------|----------------------------|
| Operations              | 2,025                      | -                          | -                           | -                          |
| Supplies                | 8,107                      | -                          | -                           | -                          |
| Professional Services   | 1,512,318                  | 5,487,101                  | 9,050,081                   | 1,970,000                  |
| Capital                 | 1,553,938                  | 4,671,364                  | 4,671,364                   | 1,679,363                  |
| Transfers Out           | 230,079                    | -                          | -                           | -                          |
| <b>DEPARTMENT TOTAL</b> | <b>\$ 3,306,467</b>        | <b>\$ 10,158,465</b>       | <b>\$ 13,721,445</b>        | <b>\$ 3,649,363</b>        |

### CAPITAL IMPROVEMENT PROJECTS\*

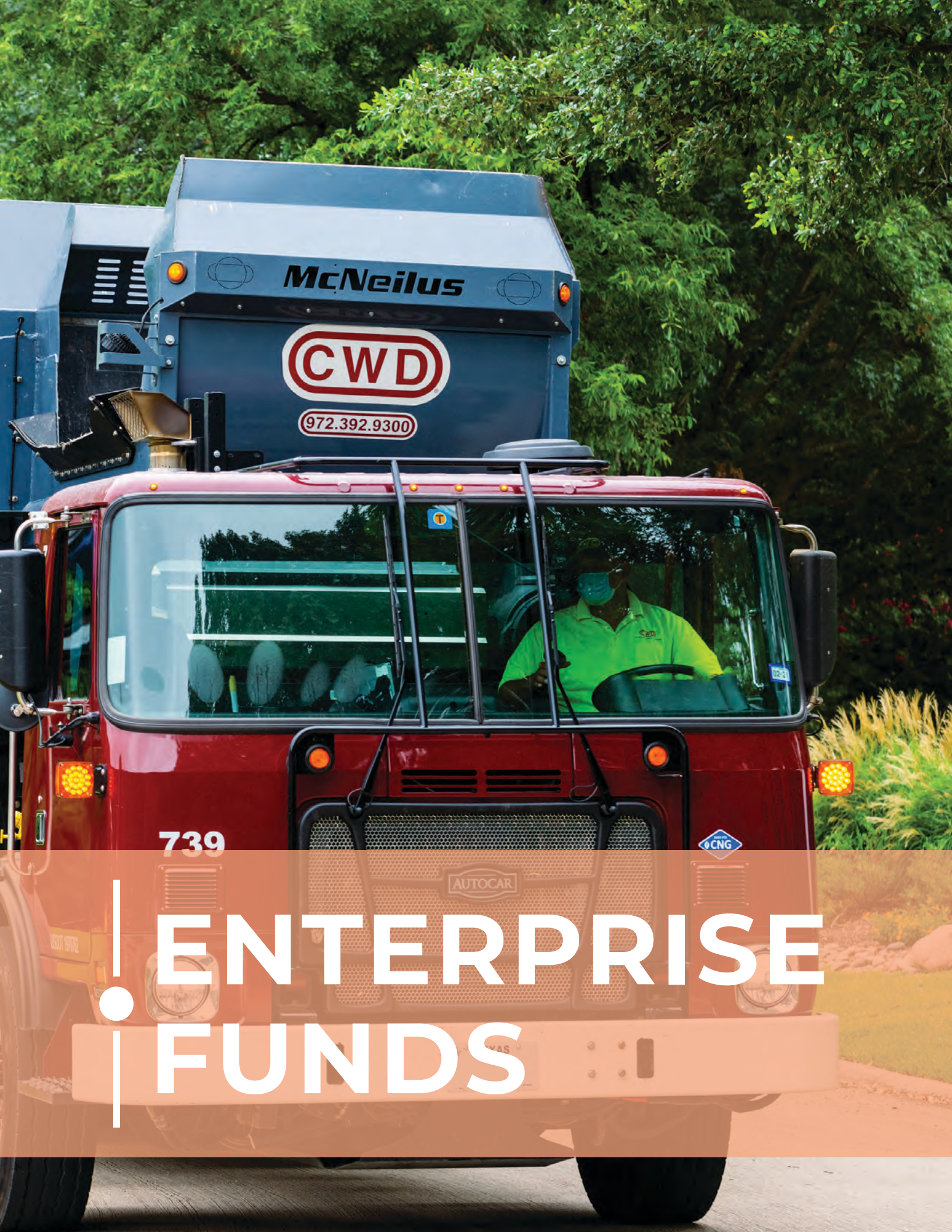
| <u>CAPITAL IMPROVEMENT PROJECTS</u>             | 2020-2021<br><u>ACTUAL</u> | 2021-2022<br><u>BUDGET</u> | 2021-2022<br><u>AMENDED</u> | 2022-2023<br><u>BUDGET</u> |
|---|----------------------------|----------------------------|-----------------------------|----------------------------|
| The Farm Parking Garage                         | -                          | -                          | 3,562,980                   | -                          |
| Eugene McDermott Park Trail                     | -                          | 70,000                     | 70,000                      | 70,000                     |
| Century & Allen Heights Streetlight Replacement | -                          | 925,000                    | 925,000                     | -                          |
| Bethany Intersection Improvements               | 614,681                    | -                          | -                           | -                          |
| CBD Street Rehabilitation                       | 263,980                    | -                          | -                           | -                          |
| Watters Creek Illumination                      | 18,206                     | -                          | -                           | -                          |
| Steam Locomotive and Caboose                    | 159,970                    | -                          | -                           | -                          |
| Cricket Field at Spirit Park                    | 6,349                      | -                          | -                           | -                          |
| SGT Park & Recreation Center                    | 42,078                     | 2,452,675                  | 2,452,675                   | 3,579,363                  |
| Traffic Equipment & Signs                       | 19,998                     | -                          | -                           | -                          |
| Ridgeview Dr - Chelsea to US75                  | -                          | 116,737                    | 116,737                     | -                          |
| F250 Super for Fire Department                  | 45,285                     | -                          | -                           | -                          |
| CAD/RMS   | 99,266                     | -                          | -                           | -                          |
| Allen Drive Landscape                           | -                          | 200,000                    | 200,000                     | -                          |
| Allen Gateway Project                           | -                          | 1,340,177                  | 1,340,177                   | -                          |
| Streets and Alleys                              | -                          | 1,112,876                  | 1,112,876                   | -                          |
| Alma/ Ridgeview Drive Improvements              | 257,775                    | 2,741,000                  | 2,741,000                   | -                          |
| Alma Drive Improvements                         | 26,350                     | -                          | -                           | -                          |
| Public Safety Fence                             | -                          | 500,000                    | 500,000                     | -                          |
| Neighborhood Revitalization                     | -                          | 450,000                    | 450,000                     | -                          |
| Emergency Issues                                | -                          | 250,000                    | 250,000                     | -                          |
| <b>SUBTOTAL</b>                                 | <b>\$ 1,553,938</b>        | <b>\$ 10,158,465</b>       | <b>\$ 13,721,445</b>        | <b>\$ 3,649,363</b>        |

\*The items listed are non-recurring capital expenses based on increased service to the community.

### TRANSFERS OUT DETAIL

| <u>TRANSFERS OUT</u> | 2020-2021<br><u>ACTUAL</u> | 2021-2022<br><u>BUDGET</u> | 2021-2022<br><u>AMENDED</u> | 2022-2023<br><u>BUDGET</u> |
|----------------------|----------------------------|----------------------------|-----------------------------|----------------------------|
| General Fund         | 230,079                    | -                          | -                           | -                          |
| <b>SUBTOTAL</b>      | <b>\$ 230,079</b>          | <b>\$ -</b>                | <b>\$ -</b>                 | <b>\$ -</b>                |





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# ENTERPRISE FUNDS

# REVENUE & EXPENSE SUMMARY

## WATER AND SEWER FUND

| <b>REVENUES</b>                     | 2020-2021            | 2021-2022            | 2021-2022            | 2022-2023            |
|-------------------------------------|----------------------|----------------------|----------------------|----------------------|
| <u>OPERATING REVENUES</u>           | <u>ACTUAL</u>        | <u>BUDGET</u>        | <u>AMENDED</u>       | <u>BUDGET</u>        |
| Water Sales                         | 27,232,314           | 31,424,931           | 32,674,931           | 34,122,628           |
| Sewer Charges                       | 21,328,641           | 22,753,118           | 22,753,118           | 26,121,909           |
| Connections                         | 121,711              | 205,000              | 125,000              | 150,000              |
| Service Charges                     | 416,672              | 626,900              | 626,900              | 626,900              |
| Miscellaneous                       | 269,337              | 360,998              | 507,544              | 305,000              |
| <b>TOTAL OPERATING REVENUES</b>     | <b>\$ 49,368,675</b> | <b>\$ 55,370,947</b> | <b>\$ 56,687,493</b> | <b>\$ 61,326,437</b> |
| <u>NON-OPERATING REVENUES</u>       |                      |                      |                      |                      |
| Interest                            | 119,646              | 187,464              | 102,145              | 111,660              |
| Intergovernmental Revenue           | 581                  | -                    | -                    | -                    |
| Operating Transfers In              | 2,316,189            | 1,415,928            | 1,415,928            | 3,052,804            |
| <b>TOTAL NON-OPERATING REVENUES</b> | <b>\$ 2,436,416</b>  | <b>\$ 1,603,392</b>  | <b>\$ 1,518,073</b>  | <b>\$ 3,164,464</b>  |
| <b>TOTAL REVENUES</b>               | <b>\$ 51,805,091</b> | <b>\$ 56,974,339</b> | <b>\$ 58,205,566</b> | <b>\$ 64,490,901</b> |

| <b>EXPENSES</b>                  | 2020-2021            | 2021-2022            | 2021-2022            | 2022-2023            |
|----------------------------------|----------------------|----------------------|----------------------|----------------------|
| <u>GENERAL GOVERNMENT</u>        | <u>ACTUAL</u>        | <u>BUDGET</u>        | <u>AMENDED</u>       | <u>BUDGET</u>        |
| Utility Collections              | 1,091,712            | 1,554,284            | 1,415,090            | 1,514,820            |
| <b>TOTAL GENERAL GOVERNMENT</b>  | <b>\$ 1,091,712</b>  | <b>\$ 1,554,284</b>  | <b>\$ 1,415,090</b>  | <b>\$ 1,514,820</b>  |
| <u>PUBLIC WORKS</u>              |                      |                      |                      |                      |
| Water & Sewer Operating Expenses | 9,230,850            | 9,840,028            | 10,229,182           | 10,646,686           |
| NTMWD Expenses                   | 29,058,815           | 31,402,025           | 29,494,761           | 34,117,281           |
| Capital Improvement Projects     | 5,325,000            | 5,126,000            | 7,476,000            | 7,293,500            |
| Transfers Out                    | 4,086,044            | 5,096,622            | 5,096,622            | 7,747,277            |
| <b>TOTAL PUBLIC WORKS</b>        | <b>\$ 47,700,709</b> | <b>\$ 51,464,675</b> | <b>\$ 52,296,565</b> | <b>\$ 59,804,744</b> |
| Debt Service                     | \$ 2,152,691         | \$ 2,603,236         | \$ 2,603,236         | \$ 2,601,866         |
| <b>TOTAL EXPENSES</b>            | <b>\$ 50,945,112</b> | <b>\$ 55,622,195</b> | <b>\$ 56,314,891</b> | <b>\$ 63,921,430</b> |

**FUND BALANCE PROJECTIONS**

|  |                      |                      |
|--|----------------------|----------------------|
| PROJECTED WORKING CAPITAL 10/1                             | \$ 13,614,461        | \$ 15,505,136        |
| TOTAL PROJECTED REVENUES                                   | 58,205,566           | 64,490,901           |
| TOTAL PROJECTED EXPENSES                                   | (56,314,891)         | (63,921,430)         |
| <b>PROJECTED WORKING CAPITAL 9/30</b>                      | <b>\$ 15,505,136</b> | <b>\$ 16,074,607</b> |
| DAYS OPERATIONAL EXPENSES IN RESERVE                       | 116                  | 104                  |
| Fund Balance Required: 90 to 120 days operational expenses |                      |                      |

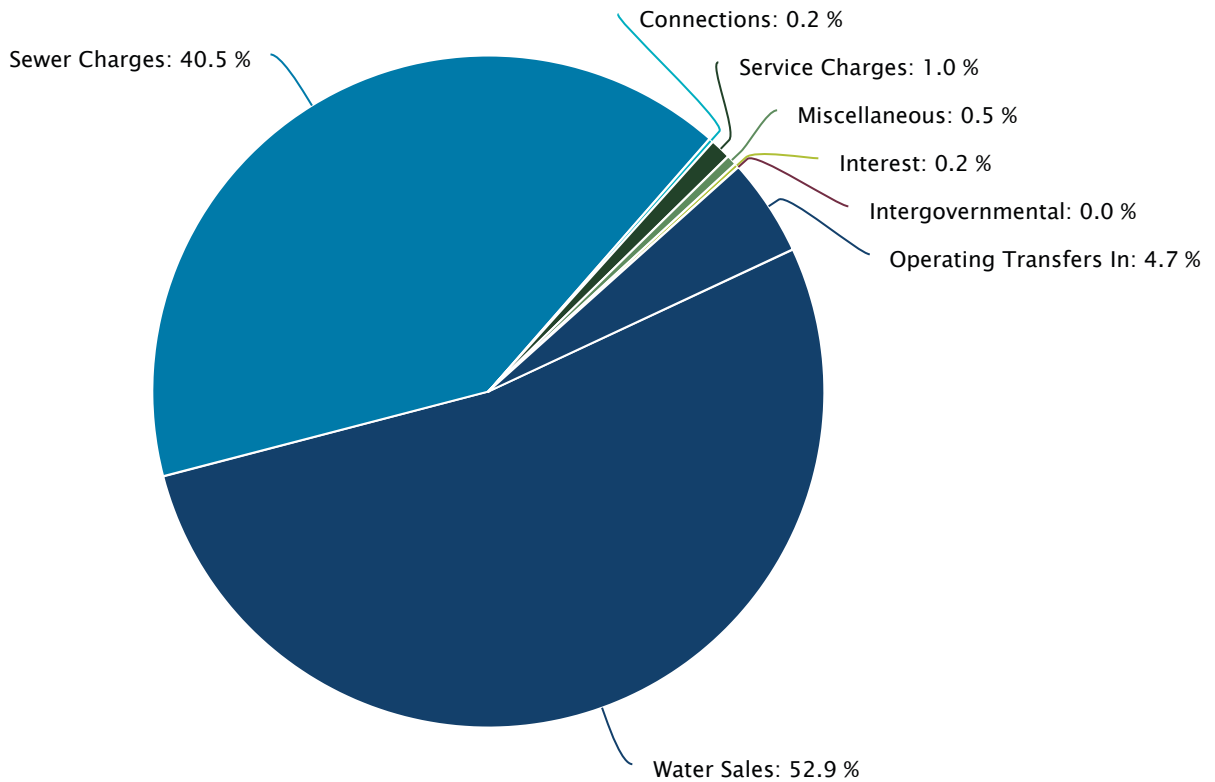


# REVENUE

## WATER AND SEWER FUND

|                                     | 2020-2021<br>ACTUAL  | 2021-2022<br>BUDGET  | 2021-2022<br>AMENDED | 2022-2023<br>BUDGET  |
|-------------------------------------|----------------------|----------------------|----------------------|----------------------|
| <u>OPERATING REVENUES</u>           |                      |                      |                      |                      |
| Water Sales                         | 27,232,314           | 31,424,931           | 32,674,931           | 34,122,628           |
| Sewer Charges                       | 21,328,641           | 22,753,118           | 22,753,118           | 26,121,909           |
| Penalties                           | 368,372              | 500,000              | 500,000              | 500,000              |
| Connections                         | 121,711              | 205,000              | 125,000              | 150,000              |
| Sewer Clean Outs                    | 1,400                | 1,900                | 1,900                | 1,900                |
| Charges for Services                | 46,900               | 125,000              | 125,000              | 125,000              |
| Miscellaneous                       | 101,964              | 10,000               | 362,544              | 10,000               |
| Other Reimbursements                | 167,373              | 350,998              | 145,000              | 295,000              |
| <b>TOTAL OPERATING REVENUES</b>     | <b>\$ 49,368,675</b> | <b>\$ 55,370,947</b> | <b>\$ 56,687,493</b> | <b>\$ 61,326,437</b> |
| <u>NON-OPERATING REVENUES</u>       |                      |                      |                      |                      |
| Intergovernmental Revenue           | 581                  | -                    | -                    | -                    |
| Interest on Investments             | 119,646              | 187,464              | 102,145              | 111,660              |
| Operating Transfers In              | 2,316,189            | 1,415,928            | 1,415,928            | 3,052,804            |
| <b>TOTAL NON-OPERATING REVENUES</b> | <b>\$ 2,436,416</b>  | <b>\$ 1,603,392</b>  | <b>\$ 1,518,073</b>  | <b>\$ 3,164,464</b>  |
| <b>TOTAL REVENUES</b>               | <b>\$ 51,805,091</b> | <b>\$ 56,974,339</b> | <b>\$ 58,205,566</b> | <b>\$ 64,490,901</b> |

Water & Sewer Fund Revenues

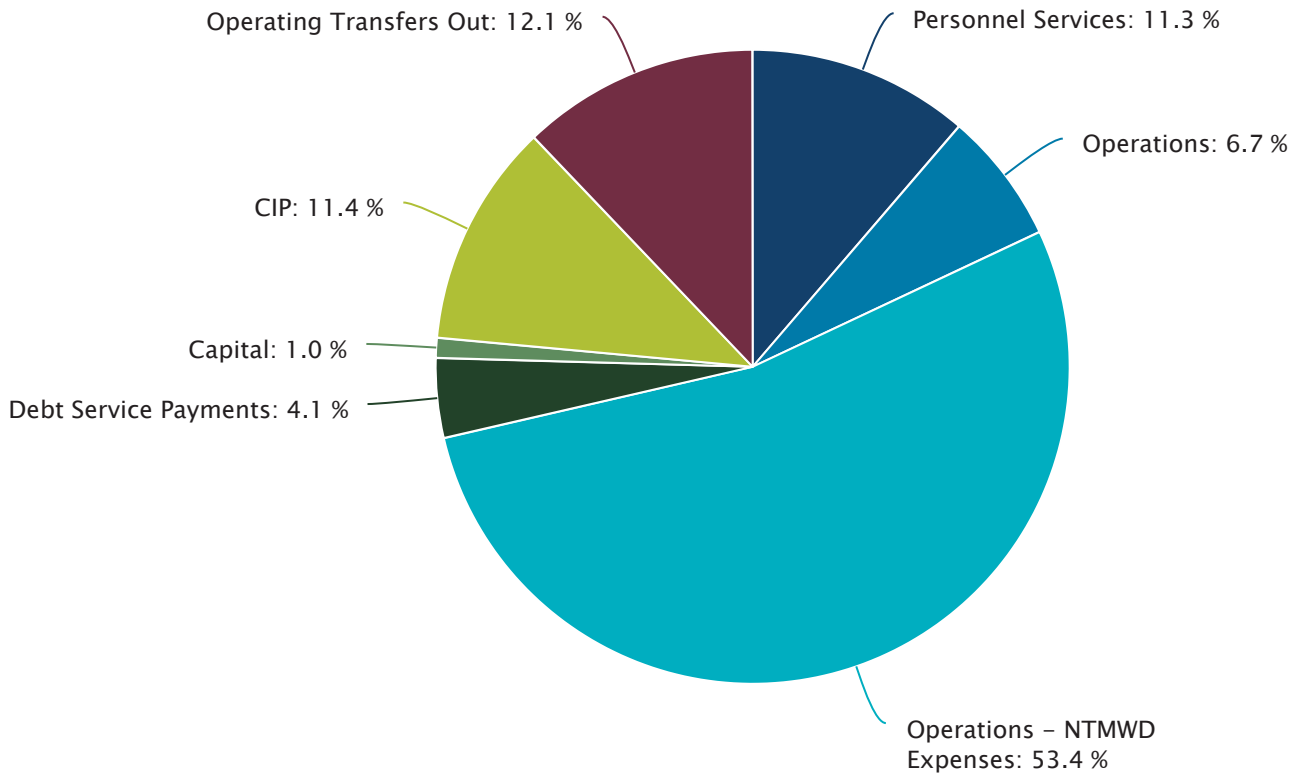


# EXPENSE BY CLASSIFICATION

## WATER AND SEWER FUND

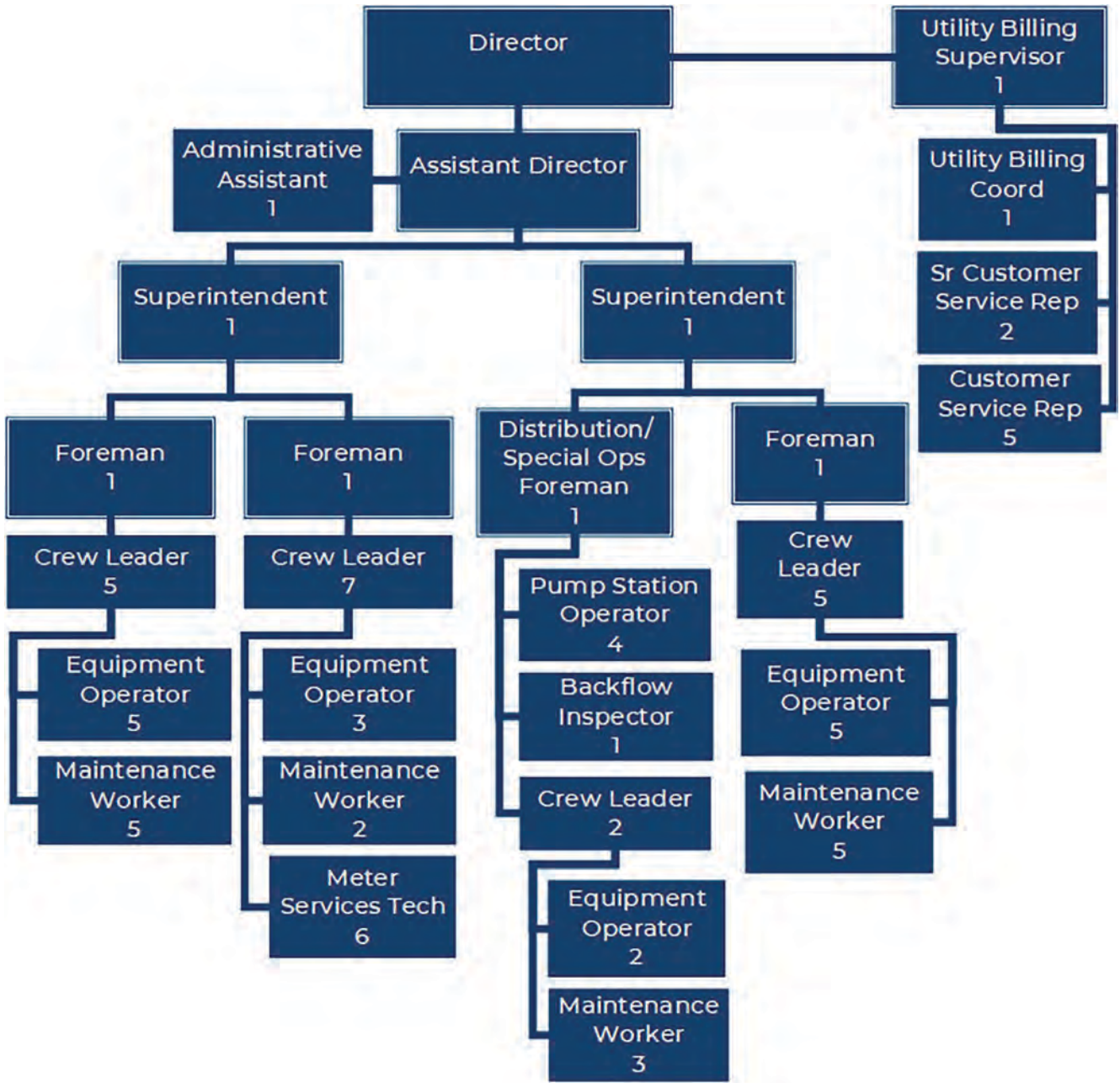
| CLASSIFICATION              | 2020-2021            | % OF   | 2021-2022            | % OF    | 2022-2023            | % OF   |
|-----------------------------|----------------------|--------|----------------------|---------|----------------------|--------|
|                             | ACTUAL               | ACTUAL | REVISED              | REVISED | BUDGET               | BUDGET |
| Personnel Services          | \$ 5,703,609         | 11.2%  | \$ 6,718,724         | 11.9%   | \$ 7,219,310         | 11.3%  |
| Operations                  | 4,228,898            | 8.3%   | 4,417,825            | 7.8%    | 4,296,216            | 6.7%   |
| Operations - NTMWD Expenses | 29,058,815           | 57.0%  | 29,494,761           | 52.4%   | 34,117,281           | 53.4%  |
| Debt Service Payments       | 2,152,691            | 4.2%   | 2,603,236            | 4.6%    | 2,601,866            | 4.1%   |
| Capital                     | 390,055              | 0.8%   | 507,723              | 0.9%    | 645,980              | 1.0%   |
| CIP                         | 5,325,000            | 10.5%  | 7,476,000            | 13.3%   | 7,293,500            | 11.4%  |
| Operating Transfers Out     | 4,086,044            | 8.0%   | 5,096,622            | 9.1%    | 7,747,277            | 12.1%  |
| <b>TOTAL</b>                | <b>\$ 50,945,112</b> |        | <b>\$ 56,314,891</b> |         | <b>\$ 63,921,430</b> |        |

Water & Sewer Fund Expenses by Classification



# WATER AND SEWER DIVISION

## WATER AND SEWER FUND



# WATER AND SEWER DIVISION

## WATER AND SEWER FUND

The Water and Sewer division is responsible for delivering potable water purchased from the North Texas Municipal Water District (NTMWD) to Allen customers and collecting wastewater from customers and delivering it to NTMWD sewer trunk lines.

### ACCOMPLISHMENTS IN FY2022

#### Goal 4. High-performing City team providing resident-focused services

- Water System was audited by the Texas Commission on Environmental Quality (TCEQ) Compliance Evaluation Investigation for Public Water and Wastewater Systems. No operational violations were noted. Superior Water System classification retained.
- Filed Texas Water Development Board Annual Audit – Water loss reported at 9.19% for Calendar Year 2020. Additional percentage of loss contributed to flushing of the system.
- Continued to proactively address EPA’s wastewater system inspection findings and support regional and local Capacity, Management, Operation and Maintenance (CMOM) plans with NTMWD.
- Completed annual update to CMOM manual.
- Continued ongoing sewer system efforts to reduce sewer system inflow and infiltration (I&I).
- Continued the Fat Oil Grease (FOG) inspections with a three person crew to monitor the program.

#### Goal 2. Safe and livable community for all

- Continued an effective water leak detection program to reduce water loss for the year.
- Completed the 14th year of the commercial irrigation inspection program and reported results to the Council.
- Continued 12th year of the residential irrigation system inspection program.
- Continued implementation and work order/inspection input into CityWorks asset management software for infrastructure condition rating and work order processing.
- Assisted Engineering with installation of water and sewer replacement in the second phase of Windridge that began in early 2022.
- Established EPA mandated risk and resiliency for the water system.
- Contracted with Aqua Backflow to provide online reporting for both commercial irrigation inspections and backflow reporting.

### OBJECTIVES FOR FY2023

#### Goal 2. Safe and livable community for all

- Maintain sanitary sewer system to minimize stoppages and back-ups; have no sewer discharges in violation of National Pollutant Discharge Elimination System (NPDES) rules; control and lessen sewer inflow and infiltration (I&I) and address 2015 EPA wastewater inspection corrective actions.
- Monitor and update the City’s CMOM program and continue the Fats/Oil/Grease/Smoke (FOGS) crew, field asset management/work order software, continue PACP/MACP/LACP rating of the wastewater system.
- Maintain an acceptable water loss of less than 10%.

## ENTERPRISE FUNDS

- Continue Commercial and Residential Irrigation inspection programs.
- Continue use of CityWorks asset management/work order software.
- Continue to increase the amount of wastewater lines to be camera inspected.

# WATER AND SEWER DIVISION

## WATER AND SEWER FUND

### EXPENSE SUMMARY

| CLASSIFICATION          | 2020-2021            | 2021-2022            | 2021-2022            | 2022-2023            |
|-------------------------|----------------------|----------------------|----------------------|----------------------|
|                         | ACTUAL               | BUDGET               | AMENDED              | BUDGET               |
| Personnel Services      | 5,176,392            | 5,828,239            | 6,048,157            | 6,521,466            |
| Operations              | 31,492,530           | 33,253,595           | 31,415,567           | 35,957,655           |
| Supplies                | 388,618              | 529,080              | 529,080              | 579,080              |
| Maintenance             | 641,435              | 574,320              | 574,320              | 610,920              |
| Professional Services   | 200,635              | 549,096              | 649,096              | 448,866              |
| Capital                 | 390,055              | 507,723              | 507,723              | 645,980              |
| Transfers Out           | 9,411,044            | 10,222,622           | 12,572,622           | 15,040,777           |
| <b>DEPARTMENT TOTAL</b> | <b>\$ 47,700,709</b> | <b>\$ 51,464,675</b> | <b>\$ 52,296,565</b> | <b>\$ 59,804,744</b> |

### PERSONNEL SUMMARY

| FULL TIME                              | 2020-2021   | 2021-2022   | 2021-2022   | 2022-2023   |
|--|-------------|-------------|-------------|-------------|
|  | ACTUAL      | BUDGET      | AMENDED     | BUDGET      |
| Civil Engineer*                        | 1           | 1           | 1           | 1           |
| Graduate Engineer*                     | 0           | 0           | 1           | 1           |
| Superintendent                         | 1           | 1           | 1           | 2           |
| Water Conservation Manager             | 1           | 1           | 0           | 0           |
| Environmental Program Manager          | 0           | 0           | 1           | 1           |
| Foreman                                | 4           | 4           | 4           | 4           |
| GIS Analyst***                         | 1           | 1           | 1           | 1           |
| Education Specialist                   | 1           | 1           | 0           | 0           |
| Environmental Health Specialist**      | 0           | 0           | 1           | 2           |
| Engineering Coordinator*               | 1           | 1           | 1           | 1           |
| Construction Inspector *               | 1           | 1           | 1           | 1           |
| Backflow Inspector                     | 1           | 1           | 1           | 1           |
| Senior Code Compliance Officer**       | 0           | 0           | 0           | 1           |
| Code Compliance Officer**              | 0.5         | 0.5         | 0.5         | 0           |
| Crew Leader                            | 18          | 18          | 18          | 19          |
| Pump Station Operator                  | 4           | 4           | 4           | 4           |
| Equipment Operator                     | 14          | 14          | 14          | 15          |
| Senior Customer Service Representative | 1           | 1           | 0           | 0           |
| Meter Services Technician              | 8           | 8           | 8           | 6           |
| Administrative Assistant               | 1           | 1           | 1           | 1           |
| Maintenance Worker                     | 14          | 14          | 15          | 15          |
| <b>TOTAL FULL TIME</b>                 | <b>72.5</b> | <b>72.5</b> | <b>73.5</b> | <b>76</b>   |
| <b>PART TIME</b>                       |             |             |             |             |
| Customer Service Representative        | 0.5         | 0.5         | 0.5         | 0.5         |
| <b>TOTAL PART-TIME</b>                 | <b>0.5</b>  | <b>0.5</b>  | <b>0.5</b>  | <b>0.5</b>  |
| <b>TOTAL FULL-TIME-EQUIVALENT</b>      | <b>73</b>   | <b>73</b>   | <b>74</b>   | <b>76.5</b> |

\* These positions are under the supervision of the Engineering Dept.

\*\* These positions are under the supervision of the Community Enhancement Dept.

\*\*\*This position is under supervision of the Information Technology Department.

# WATER AND SEWER DIVISION

## WATER AND SEWER FUND

CAPITAL EXPENSE LIST\*

|  | 2020-2021         | 2021-2022         | 2021-2022         | 2022-2023         |
|--|-------------------|-------------------|-------------------|-------------------|
|  | <u>ACTUAL</u>     | <u>BUDGET</u>     | <u>AMENDED</u>    | <u>BUDGET</u>     |
| <u>MACHINERY &amp; EQUIPMENT</u>           |                   |                   |                   |                   |
| Monochlor, Water Quality injections system | -                 | -                 | -                 | 600,000           |
| Replacement Flow Meter                     | -                 | -                 | -                 | 15,980            |
| Replacement Enclosed Trailer               | -                 | 8,751             | 8,751             | -                 |
| Excavator Trailer                          | -                 | 9,852             | 9,852             | -                 |
| Lateral Line Re-instater Tool              | -                 | 10,371            | 10,371            | -                 |
| Portable Mainline Camera System            | -                 | 48,482            | 48,482            | -                 |
| New 6" Portable Water Pump                 | -                 | 37,524            | 37,524            | -                 |
| Hach FL902 Logger and Flodar               | 23,570            | 15,980            | 15,980            | -                 |
| Shoring Equipment                          | -                 | 33,839            | 33,839            | -                 |
| Mars Meter Test Bench                      | -                 | 270,000           | 270,000           | -                 |
| Replacement Excavator                      | -                 | 72,924            | 72,924            | -                 |
| <b>SUBTOTAL</b>                            | <b>\$ 23,570</b>  | <b>\$ 507,723</b> | <b>\$ 507,723</b> | <b>\$ 615,980</b> |
| <u>VEHICLES</u>                            |                   |                   |                   |                   |
| Ford Escape                                | -                 | -                 | -                 | 30,000            |
| 2021 Ford F-550 CAMERA VAN                 | 366,485           | -                 | -                 | -                 |
| <b>SUBTOTAL</b>                            | <b>\$ 366,485</b> | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ 30,000</b>  |

\*The items listed are non-recurring capital expenses based on increased service to the community.

TRANSFERS OUT DETAIL

|                                       | 2020-2021           | 2021-2022           | 2021-2022           | 2022-2023           |
|---------------------------------------|---------------------|---------------------|---------------------|---------------------|
|                                       | <u>ACTUAL</u>       | <u>BUDGET</u>       | <u>AMENDED</u>      | <u>BUDGET</u>       |
| <u>OPERATING TRANSFERS OUT</u>        |                     |                     |                     |                     |
| General Fund                          | 4,024,143           | 5,057,282           | 5,057,282           | 6,060,317           |
| Replacement Fund                      | 26,226              | -                   | -                   | -                   |
| Risk Fund-Administrative costs        | 35,675              | 39,340              | 39,340              | 60,012              |
| <b>SUBTOTAL</b>                       | <b>\$ 4,086,044</b> | <b>\$ 5,096,622</b> | <b>\$ 5,096,622</b> | <b>\$ 6,120,329</b> |
| <u>CAPITAL PROJECTS TRANSFERS OUT</u> |                     |                     |                     |                     |
| Sewer Lift Station Maintenance        | -                   | 75,000              | 150,000             | 150,000             |
| Pump Station Maintenance              | -                   | 125,000             | 125,000             | 125,000             |
| Unprogrammed CIP                      | 1,500,000           | 1,500,000           | 1,500,000           | 1,500,000           |
| CBD Rehabilitation                    | -                   | 595,000             | 595,000             | 595,000             |
| Pay-as-you-go Contribution            | -                   | 2,831,000           | 5,106,000           | 4,878,500           |
| Manhole Maintenance                   | -                   | -                   | -                   | 45,000              |
| CIP Funding                           | -                   | -                   | -                   | 1,626,948           |
| Pay-as-you-go Contribution            | 3,825,000           | -                   | -                   | -                   |
| <b>SUBTOTAL</b>                       | <b>\$ 5,325,000</b> | <b>\$ 5,126,000</b> | <b>\$ 7,476,000</b> | <b>\$ 8,920,448</b> |

# WATER AND SEWER DIVISION

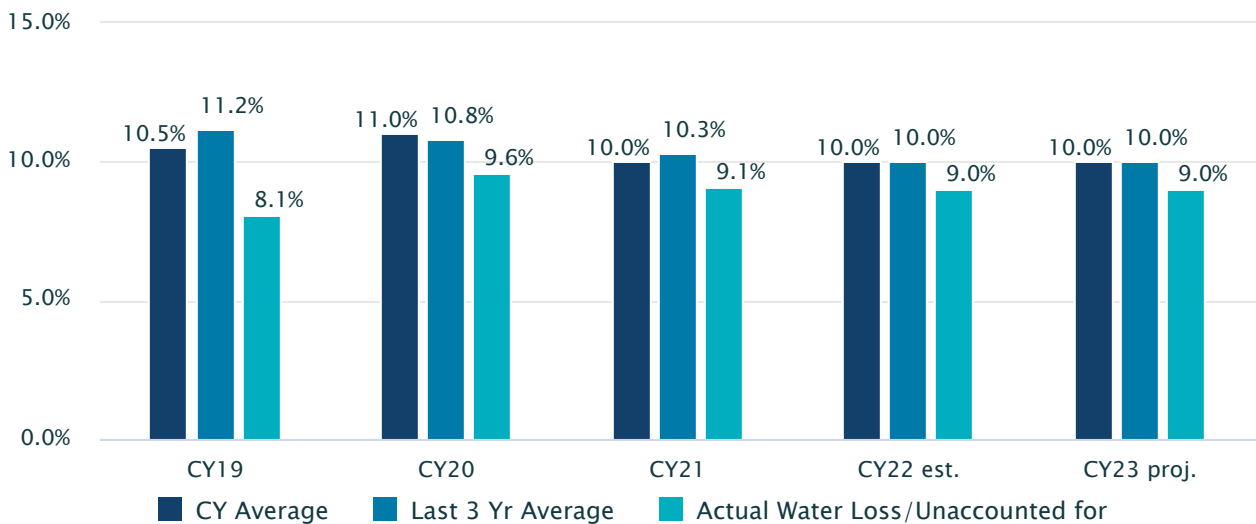
## WATER AND SEWER FUND

### PERFORMANCE MEASURES

#### Water Loss

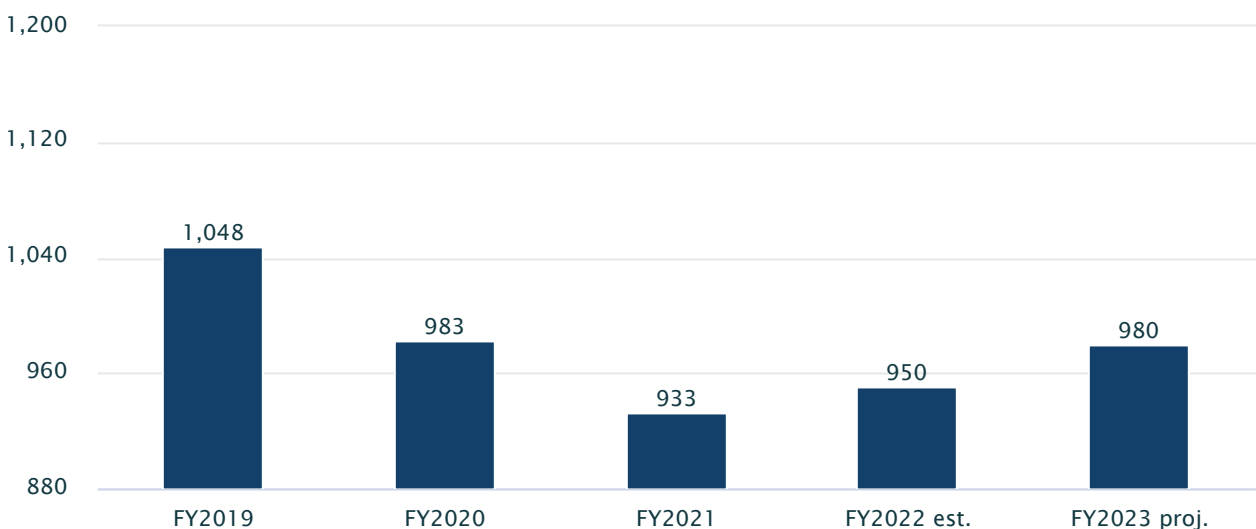
Water loss is the difference between the volume of water purchased from NTMWD and the volume of water sold to customers.

Percentage of Water Loss



#### Water Conservation Rebate

Rebates Processed





# UTILITY BILLING & COLLECTIONS

## WATER AND SEWER FUND

The Utility Billing and Collections (UB) division is responsible for billing and processing payments from City utilities that include water, sewer, drainage, solid waste, household hazardous waste (HHW), and recycling services. With extensive customer contact, this division places a strong emphasis on customer service.

### ACCOMPLISHMENTS IN FY2022

#### Goal 4. High-performing City team providing resident-focused services

- Worked directly with the Water Conservation division to provide residents information on conservation with their monthly water bill.
- Managed customer billing reviews for high water bills. Made account adjustments in accordance with department policy.
- Continued to expand the number of online banking customers using electronic check deposits. This allowed us to receive customer payments via the internet and deposit them electronically without credit card fees.
- Online payments and mail payments are processed via a lockbox, this process has reduced the time between processing and posting the payments to the customers' account.
- Service orders are sent electronically to Cityworks for our meter techs to complete. This expedites the time of the service order completion. Cost savings of paper and printing.
- Provided "new-comer packets" via email; replaced the packets that were being mailed to the customer. Cost savings of printing and postage.
- Saved daily reports on the department drive instead of printing, savings of time and paper.
- Continued to promote the 20% senior citizen discount for residential solid waste fees.
- Offered options for the customer to pay their bills by utilizing the City's new Customer Service Portal.
- Managed the website with safeguards to protect customer information per the recent State Legislation that further restricts public access to customer information.
- Worked directly with the Public & Media Relations Office to update our site on the COA website.
- Underwent annual financial audit without any audit deficiencies noted.
- Maintained fiscal responsibility with the UB division budget.
- Worked directly with PAMRO to provide residents information concerning their monthly water bill and rate increases.
- Completed customer service training for Utility Billing Customer Service Representatives.
- Informed the citizens of important information utilizing the "bill stuffer" program and space allocation in the utility bill as an avenue of communication with our citizens.
- Provided a high level of service to each customer with a courteous, efficient, and professional manner.

## OBJECTIVES FOR FY2023

### Goal 4. High-performing City team providing resident-focused services

#### Objective – Develop and maintain proactive City communications policies, strategies, and tools to inform the community

- Prepare to initiate the implementation of Advanced Meter Infrastructure.
- Prepare to begin using the WaterSmart customer service portal.
- Continue working with water conservation to provide residents information on conservation topics on their monthly City Utility Bill.
- Manage the utility bill “stuffer” program and space allocation to provide all City Departments access to this communications avenue with citizens.
- Consistently and equitably manage account adjustments for high water use; treating each review request individually.
- Continue to learn the new Tyler Munis Utility Billing Software reporting options for the department and Finance.
- Utility Billing Supervisor will update operating procedures as necessary to fit the new system.
- Continue to encourage online and bank drafting payment options to reduce lost revenues from credit card fees.
- Continue to educate citizens about the online credit card bill pay and bank drafting program to increase citizen acceptance and participation.

# UTILITY BILLING & COLLECTIONS

## WATER AND SEWER FUND

### EXPENSE SUMMARY

| CLASSIFICATION          | 2020-2021           | 2021-2022           | 2021-2022           | 2022-2023           |
|-------------------------|---------------------|---------------------|---------------------|---------------------|
|                         | ACTUAL              | BUDGET              | AMENDED             | BUDGET              |
| Personnel Services      | 527,217             | 650,391             | 670,567             | 697,844             |
| Operations              | 63,926              | 129,713             | 96,213              | 142,166             |
| Supplies                | 5,395               | 7,345               | 7,345               | 4,345               |
| Professional Services   | 495,174             | 766,835             | 640,965             | 670,465             |
| <b>DEPARTMENT TOTAL</b> | <b>\$ 1,091,712</b> | <b>\$ 1,554,284</b> | <b>\$ 1,415,090</b> | <b>\$ 1,514,820</b> |

### PERSONNEL SUMMARY

| FULL TIME                           | 2020-2021 | 2021-2022 | 2021-2022 | 2022-2023 |
|-------------------------------------|-----------|-----------|-----------|-----------|
|                                     | ACTUAL    | BUDGET    | AMENDED   | BUDGET    |
| Utility Billing Supervisor          | 1         | 1         | 1         | 1         |
| Utility Billing Coordinator         | 0         | 0         | 1         | 1         |
| Sr. Customer Service Representative | 2         | 2         | 2         | 2         |
| Customer Service Representative     | 4         | 6         | 5         | 5         |
| <b>TOTAL FULL TIME</b>              | <b>7</b>  | <b>9</b>  | <b>9</b>  | <b>9</b>  |
| <b>TOTAL FULL-TIME-EQUIVALENT</b>   | <b>7</b>  | <b>9</b>  | <b>9</b>  | <b>9</b>  |

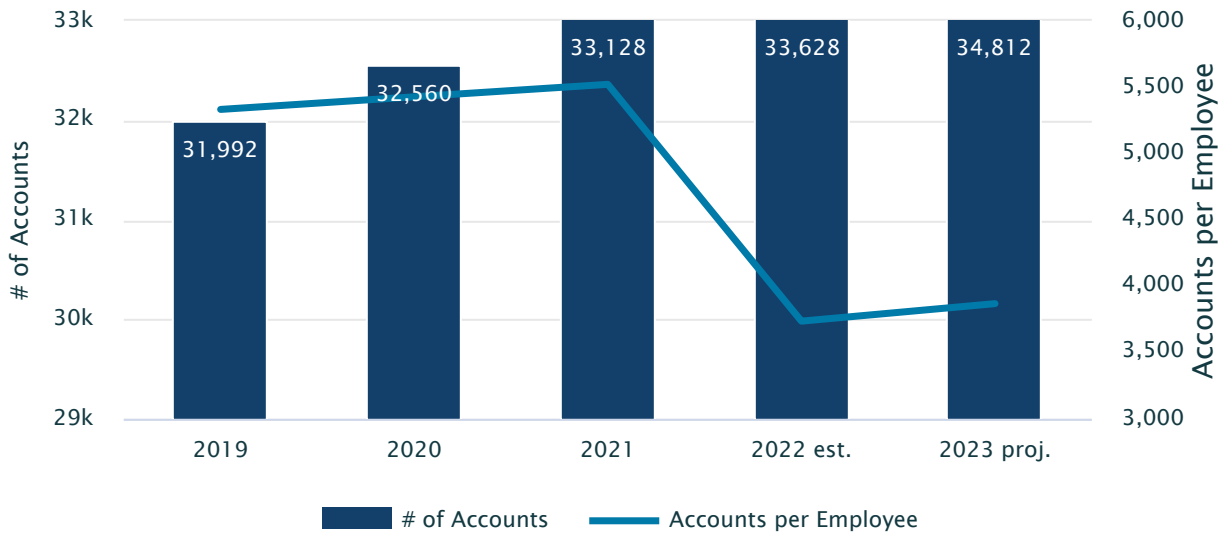
# UTILITY BILLING & COLLECTIONS

## WATER AND SEWER FUND

### PERFORMANCE MEASURES

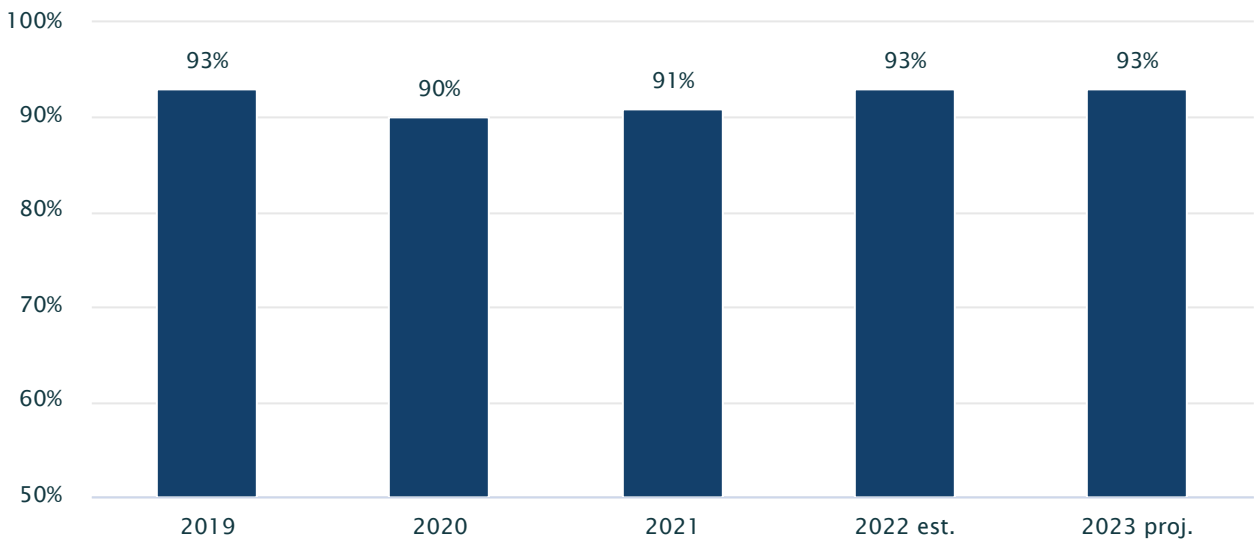
#### Utility Accounts

Utility Accounts per Employee



#### Bill Payments

Average Percentage of Bill Payments Received On Time



# WATER AND SEWER: DEBT SERVICE

## WATER AND SEWER FUND

### EXPENSE SUMMARY

| CLASSIFICATION          | 2020-2021<br>ACTUAL | 2021-2022<br>BUDGET | 2021-2022<br>AMENDED | 2022-2023<br>BUDGET |
|-------------------------|---------------------|---------------------|----------------------|---------------------|
| Debt Service            | 2,152,691           | 2,603,236           | 2,603,236            | 2,601,866           |
| <b>DEPARTMENT TOTAL</b> | <b>\$ 2,152,691</b> | <b>\$ 2,603,236</b> | <b>\$ 2,603,236</b>  | <b>\$ 2,601,866</b> |

### EXPENSE DETAIL

| DEBT SERVICE               | 2020-2021<br>ACTUAL | 2021-2022<br>BUDGET | 2021-2022<br>AMENDED | 2022-2023<br>BUDGET |
|----------------------------|---------------------|---------------------|----------------------|---------------------|
| Principal                  | 1,170,000           | 1,555,000           | 1,555,000            | 1,575,000           |
| Interest Expense           | 819,210             | 1,040,736           | 1,040,736            | 1,019,366           |
| Miscellaneous Debt Expense | 3,500               | 7,500               | 7,500                | 7,500               |
| Debt Issuance Cost         | 159,981             | -                   | -                    | -                   |
| <b>SUBTOTAL</b>            | <b>\$ 2,152,691</b> | <b>\$ 2,603,236</b> | <b>\$ 2,603,236</b>  | <b>\$ 2,601,866</b> |

### DEBT SCHEDULE

| Fiscal Year                            | Principal            | Interest*            | Total Debt Service   |
|--|----------------------|----------------------|----------------------|
| <b>WATER &amp; SEWER REVENUE BONDS</b> |                      |                      |                      |
| 2023                                   | 1,575,000            | 1,019,366            | 2,594,366            |
| 2024                                   | 1,645,000            | 970,308              | 2,615,308            |
| 2025                                   | 1,420,000            | 929,700              | 2,349,700            |
| 2026                                   | 1,200,000            | 892,950              | 2,092,950            |
| 2027                                   | 1,230,000            | 862,950              | 2,092,950            |
| 2028                                   | 1,260,000            | 823,900              | 2,083,900            |
| 2029                                   | 1,305,000            | 780,200              | 2,085,200            |
| 2030                                   | 1,370,000            | 716,750              | 2,086,750            |
| 2031                                   | 1,440,000            | 650,100              | 2,090,100            |
| 2032                                   | 1,505,000            | 585,100              | 2,090,100            |
| 2033                                   | 1,565,000            | 522,450              | 2,087,450            |
| 2034                                   | 1,625,000            | 457,300              | 2,082,300            |
| 2035                                   | 1,695,000            | 389,600              | 2,084,600            |
| 2036                                   | 1,770,000            | 319,000              | 2,089,000            |
| 2037                                   | 1,835,000            | 251,450              | 2,086,450            |
| 2038                                   | 1,905,000            | 181,300              | 2,086,300            |
| 2039                                   | 1,285,000            | 108,400              | 1,393,400            |
| 2040                                   | 1,055,000            | 60,300               | 1,115,300            |
| 2041                                   | 715,000              | 21,450               | 736,450              |
| <b>TOTAL</b>                           | <b>\$ 27,400,000</b> | <b>\$ 10,542,574</b> | <b>\$ 37,942,574</b> |

\*Interest is not adjusted for accruals

# WATER AND SEWER: DEBT SERVICE

## WATER AND SEWER FUND

### DEBT SERVICE REQUIREMENT

| Bond Series                             | Date of Issue | Amount Issued       | Interest Rate | Maturity Date | Balance as of 10/1/2022 | Required Principal 2022-2023 | Required Interest* 2022-2023 | Total Required 2022-2023 |
|---|---------------|---------------------|---------------|---------------|-------------------------|------------------------------|------------------------------|--------------------------|
| <b>WATER &amp; SEWER REVENUE BONDS:</b> |               |                     |               |               |                         |                              |                              |                          |
| 2013                                    | 10/15/13      | 3,370,000           | 2%-3%         | 06/01/25      | 1,015,000               | 370,000                      | 30,450                       | 400,450                  |
| 2014                                    | 05/01/14      | 1,280,000           | 2.09%         | 06/01/24      | 240,000                 | 120,000                      | 5,016                        | 125,016                  |
| 2018                                    | 08/15/18      | 9,330,000           | 3.36%         | 06/01/38      | 7,990,000               | 350,000                      | 325,550                      | 675,550                  |
| 2019                                    | 06/10/19      | 3,845,000           | 2%-4%         | 06/01/39      | 3,385,000               | 155,000                      | 119,200                      | 274,200                  |
| 2020                                    | 06/29/20      | 5,120,000           | 3%-4%         | 09/30/40      | 4,500,000               | 180,000                      | 198,350                      | 378,350                  |
| 2021                                    | 06/01/21      | 10,675,000          | 2%-5%         | 08/02/05      | 10,270,000              | 400,000                      | 340,800                      | 740,800                  |
| <b>TOTAL</b>                            |               | <b>\$33,620,000</b> |               |               | <b>\$27,400,000</b>     | <b>\$1,575,000</b>           | <b>\$1,019,366</b>           | <b>\$2,594,366</b>       |

\*Required interest is not adjusted for accruals

### BOND RATINGS

The ratings on the City's Water & Sewer Revenue Debt were reaffirmed at AAA by Standard and Poor's in June 2021.

# REVENUE & EXPENSE SUMMARY

## SOLID WASTE FUND

| <b>REVENUES</b>                     | 2020-2021           | 2021-2022           | 2021-2022           | 2022-2023           |
|-------------------------------------|---------------------|---------------------|---------------------|---------------------|
| <u>OPERATING REVENUES</u>           | <u>ACTUAL</u>       | <u>BUDGET</u>       | <u>AMENDED</u>      | <u>BUDGET</u>       |
| Garbage Fees                        | 5,533,909           | 5,559,733           | 5,559,733           | 6,160,816           |
| Commercial Garbage Fees             | 1,140,629           | 1,345,320           | 1,345,320           | 1,224,000           |
| Household Hazardous Waste           | 200,423             | 201,760             | 201,760             | 225,760             |
| Recycling Revenues                  | 68,113              | 88,369              | 88,369              | 92,966              |
| Composting Revenue                  | 96,254              | 100,000             | 100,000             | 100,000             |
| Miscellaneous                       | 36,845              | 36,500              | 136,500             | 36,500              |
| <b>TOTAL OPERATING REVENUES</b>     | <b>\$ 7,076,173</b> | <b>\$ 7,331,682</b> | <b>\$ 7,431,682</b> | <b>\$ 7,840,042</b> |
| <u>NON-OPERATING REVENUES</u>       |                     |                     |                     |                     |
| Intergovernmental                   | 1,957               | -                   | -                   | -                   |
| Interest                            | 24,591              | 57,980              | 21,256              | 35,935              |
| <b>TOTAL NON-OPERATING REVENUES</b> | <b>\$ 24,591</b>    | <b>\$ 57,980</b>    | <b>\$ 21,256</b>    | <b>\$ 35,935</b>    |
| <b>TOTAL REVENUES</b>               | <b>\$ 7,102,721</b> | <b>\$ 7,389,662</b> | <b>\$ 7,452,938</b> | <b>\$ 7,875,977</b> |

| <b>EXPENSES</b>              | 2020-2021           | 2021-2022           | 2021-2022           | 2022-2023           |
|------------------------------|---------------------|---------------------|---------------------|---------------------|
| <u>PUBLIC WORKS</u>          | <u>ACTUAL</u>       | <u>BUDGET</u>       | <u>AMENDED</u>      | <u>BUDGET</u>       |
| Solid Waste                  | 1,157,262           | 1,568,159           | 1,334,509           | 1,601,203           |
| Solid Waste Services (NTMWD) | 2,644,238           | 2,829,720           | 2,829,687           | 2,853,571           |
| Contractual Services (CWD)   | 3,003,785           | 2,850,000           | 3,339,201           | 3,411,442           |
| Capital Improvement Projects | 300,000             | 600,000             | 600,000             | 300,000             |
| Transfers Out                | 385,987             | 295,119             | 295,119             | 333,105             |
| <b>TOTAL EXPENSES</b>        | <b>\$ 7,491,272</b> | <b>\$ 8,142,998</b> | <b>\$ 8,398,516</b> | <b>\$ 8,499,321</b> |

### FUND BALANCE PROJECTIONS

|  |                     |                     |
|--|---------------------|---------------------|
| PROJECTED WORKING CAPITAL 10/1                             | \$ 3,758,737        | \$ 2,813,159        |
| TOTAL PROJECTED REVENUES                                   | 7,452,938           | 7,875,977           |
| TOTAL PROJECTED EXPENSES                                   | (8,398,516)         | (8,499,321)         |
| <b>PROJECTED WORKING CAPITAL 9/30</b>                      | <b>\$ 2,813,159</b> | <b>\$ 2,189,815</b> |
| DAYS OPERATIONAL EXPENSES IN RESERVE                       | 132                 | 97                  |
| Fund Balance Required: 90 to 120 days operational expenses |                     |                     |

# SOLID WASTE

## SOLID WASTE FUND





# SOLID WASTE

## SOLID WASTE FUND

The Solid Waste Fund represents the financial activity related to solid waste collection and disposal, including recycling services and management of household hazardous waste (HHW). Seventy-nine percent of revenues are used to fund contracts with the North Texas Municipal Water District (NTMWD), the City's franchised waste disposal vendor (Community Waste Disposal), and the City's litter collection contract for parks, greenbelts, and along US75. The fund also supports employees who manage solid waste customer service; educate citizens and youth through environmental programs; run HHW education and collection programs for HHW and the Chemical Reuse Center in coordination with the Plano Reuse Center; and provides support staff to Keep Allen Beautiful.

### ACCOMPLISHMENTS IN FY2022

#### Goal 4. High-performing City team providing resident-focused services

- Collaborated with the Parks Department to promote environmental education through Parks youth camp programs.
- Continued recycling at the City's large parks and the Allen Event Center; coordinated the annual Trees for Allen community beautification program.
- Continued to provide HHW services to residents through partnership with the City of Plano. HHW payments to Plano: \$68,507.
- Continued the Community Waste Disposal (CWD) contract for solid waste collection and recycling services: \$3,339,201; and with NTMWD for transfer station and landfill activities: \$2,644,687.
- Participated in NCTCOG workshops, completed requested surveys. Began participation in the NCTCOG regional recycling survey and educational program.
- Created regional partnerships to provide environmental and natural resource education at Allen ISD, the AISD STEAM Center, private schools, civic groups, homeschools, Scouts and the general public. Continued to partner with Allen ISD schools to create or expand outdoor education through pollinator and vegetable gardens. Expanded the "Adopt-A-Roadway/Waterway/Spot" program to focus on litter and water resources.
- Met education-related standards for mandated Texas Pollutant Discharge Elimination System (TPDES) program at special events & through public education.

#### Goal 2. Safe and livable community for all

- Continued to fund the litter collection contract managed by Parks & Recreation: \$245,000.
- Assisted the Keep Allen Beautiful Board (KAB) in the successful execution of key events: Allen Recycles Day, National Planting Day and the Educator Expo. Covid-19 required cancellation of Earthfest and The Great American Cleanup.
- Prepared competitive nominations through professional organizations, which resulted in 6 winning applications.
- Received top awards from Keep America Beautiful, STAR North Texas, STAR and North Texas Corporate Recycling Association (NTCRA), and a Texas PTA Lifetime Achievement Award.
- KAB provided \$1000 in legacy scholarships through Allen Foundation for Schools. Additionally, KAB awarded 16 Waste Works Awards jointly with CWD to support AISD environmental education in schools.

## ENTERPRISE FUNDS

- Received the prestigious Governor’s Community Achievement Award in the amount of \$290,000, Presented by Keep Allen Beautiful in partnership with Texas Department of Transportation (TxDOT), this top award is presented to Texas communities for their outstanding overall efforts to keep their communities beautiful.

### **Goal 5. Engaged and connected Allen community**

- Brought Allen youth forward for Council recognition through the Recycled Art Contest. Arbor Day poster contest was conducted virtually, with a virtual award ceremony.
- Continued to meet the public expectation of quality environmental services; HHW, waste, and recycling.

## OBJECTIVES FOR FY2023

### **Goal 1. Financially sound and transparent City government**

- Use grant funds & enterprise fund money to promote effective environmental management programs.
- Continue to provide HHW services to residents through partnership with the City of Plano. HHW payments to Plano: \$68,507.
- Continue to provide effective environmental programs and education that impacts the region through cooperative sharing of programs, promotions and educational materials.

### **Goal 2. Safe and livable community for all**

- Continue funding the City litter collection contract managed by Parks and Recreations Department: \$245,000.
- Assist the Keep Allen Beautiful Board (KAB) to organize for the successful execution of key events: Allen Recycles Day, Great American Cleanup, National Planting Day, Earth Day and the Educator Expo.
- Prepare competitive nominations for awards and City/public recognition to environmental groups such as Keep America/Keep Texas Beautiful, STAR North Texas, STAR, North Texas Corporate Recycling Association (NTCRA), and the Texas Solid Waste Association of North America (TxSWANA).

### **Goal 4. High-performing City team providing resident-focused services**

- Assist the KAB Board in their efforts to support youth education, youth projects and youth recognition through the KAB/Mardy & Lisa Brown Memorial Scholarship, Waste Works Awards, and organizing a number of youth-focused environmental competitions designed to allow for City Council recognition of deserving school-aged citizens.
- Continue to meet the public expectation of quality environmental services: HHW, waste, recycling and composting.

# SOLID WASTE

## SOLID WASTE FUND

### EXPENSE SUMMARY

| CLASSIFICATION          | 2020-2021           | 2021-2022           | 2021-2022           | 2022-2023           |
|-------------------------|---------------------|---------------------|---------------------|---------------------|
|                         | ACTUAL              | BUDGET              | AMENDED             | BUDGET              |
| Personnel Services      | 727,156             | 765,766             | 786,133             | 827,718             |
| Operations              | 2,599,679           | 2,767,912           | 2,763,862           | 2,765,318           |
| Supplies                | 17,325              | 43,080              | 43,080              | 44,780              |
| Maintenance             | 2,244               | 6,800               | 6,800               | 8,050               |
| Professional Services   | 3,458,881           | 3,664,321           | 3,903,522           | 4,220,350           |
| Transfers Out           | 685,987             | 895,119             | 895,119             | 633,105             |
| <b>DEPARTMENT TOTAL</b> | <b>\$ 7,491,272</b> | <b>\$ 8,142,998</b> | <b>\$ 8,398,516</b> | <b>\$ 8,499,321</b> |

### PERSONNEL SUMMARY

| FULL TIME                              | 2020-2021  | 2021-2022  | 2021-2022  | 2022-2023 |
|--|------------|------------|------------|-----------|
|  | ACTUAL     | BUDGET     | AMENDED    | BUDGET    |
| Waste Services Manager                 | 1          | 1          | 1          | 1         |
| Education Specialist                   | 2          | 2          | 2          | 2         |
| Commercial Waste Services Specialist   | 1          | 1          | 1          | 1         |
| Code Compliance Officer*               | 0.5        | 0.5        | 0.5        | 1         |
| Crew Leader                            | 0          | 1          | 1          | 1         |
| Customer Service Representative        | 1          | 1          | 1          | 0         |
| Senior Customer Service Representative | 0          | 0          | 0          | 1         |
| HHW Maintenance Worker                 | 3          | 2          | 2          | 2         |
| <b>TOTAL FULL TIME</b>                 | <b>8.5</b> | <b>8.5</b> | <b>8.5</b> | <b>9</b>  |
| <b>TOTAL FULL-TIME-EQUIVALENT</b>      | <b>8.5</b> | <b>8.5</b> | <b>8.5</b> | <b>9</b>  |

\*This position is under the supervision of the Community Enhancement Department

### TRANSFERS OUT DETAIL

| OPERATING TRANSFERS OUT               | 2020-2021         | 2021-2022         | 2021-2022         | 2022-2023         |
|---------------------------------------|-------------------|-------------------|-------------------|-------------------|
|                                       | ACTUAL            | BUDGET            | AMENDED           | BUDGET            |
| Risk Management Admin Costs           | 3,790             | 4,180             | 4,180             | 6,221             |
| General Fund                          | 227,269           | 236,068           | 236,068           | 261,913           |
| Water & Sewer Fund                    | 51,072            | 50,811            | 50,811            | 60,739            |
| General Fund PC Lease                 | 1,726             | 1,726             | 1,726             | 1,726             |
| Service Center Cost Allocation        | 2,130             | 2,334             | 2,334             | 2,506             |
| Street Repairs                        | 100,000           | -                 | -                 | -                 |
| <b>SUBTOTAL</b>                       | <b>\$ 385,987</b> | <b>\$ 295,119</b> | <b>\$ 295,119</b> | <b>\$ 333,105</b> |
| <b>CAPITAL PROJECTS TRANSFERS OUT</b> |                   |                   |                   |                   |
| Alley Repairs                         | 300,000           | 600,000           | 600,000           | 300,000           |
| <b>SUBTOTAL</b>                       | <b>\$ 300,000</b> | <b>\$ 600,000</b> | <b>\$ 600,000</b> | <b>\$ 300,000</b> |

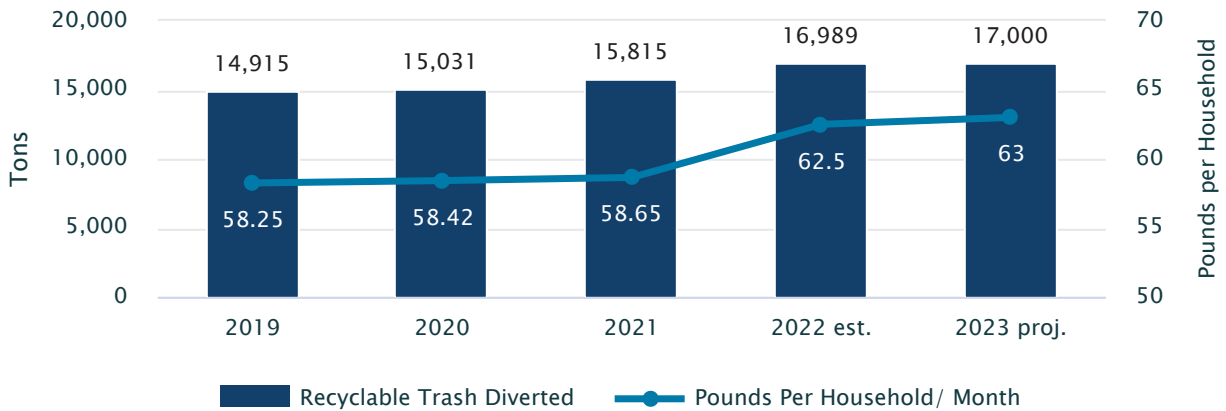
# SOLID WASTE

## SOLID WASTE

### PERFORMANCE MEASURES

#### Recycling

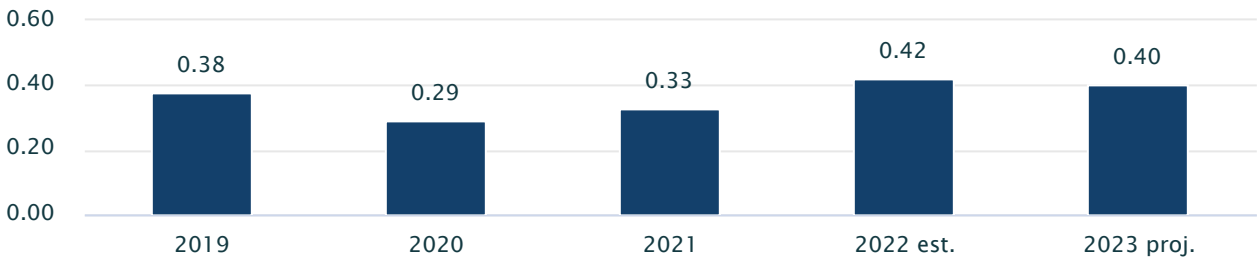
#### Recyclable Trash Diverted



#### Trash Collection Complaints

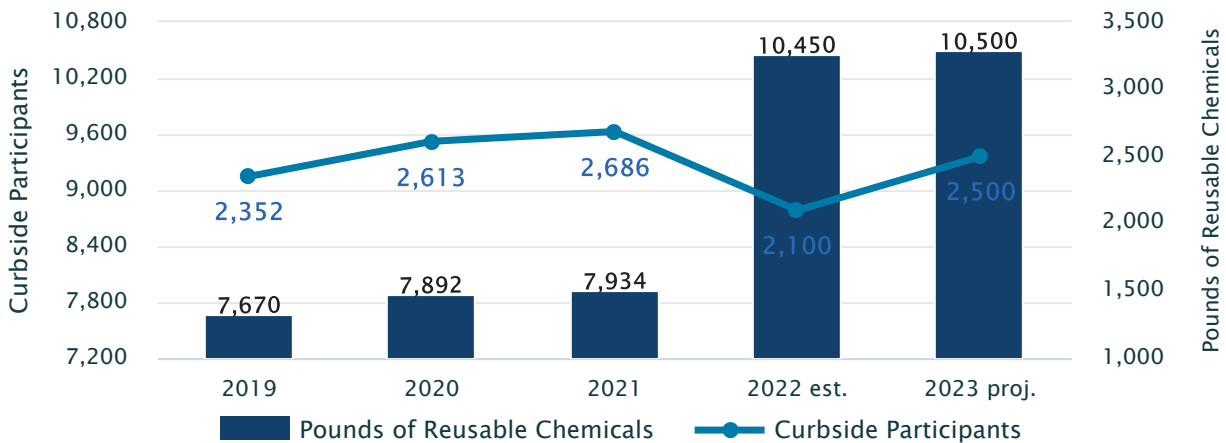
CWD is contractually obligated to achieve <1.1 service inquiries per 1,000 service opportunities.

#### Customer Complaints per 1,000 Service Opportunities



#### Household Hazardous Waste Collection

#### Household Hazardous Waste Collections



# REVENUE & EXPENSE SUMMARY DRAINAGE FUND

**REVENUES**

|                                 | 2020-2021<br>ACTUAL | 2021-2022<br>BUDGET | 2021-2022<br>AMENDED | 2022-2023<br>BUDGET |
|---------------------------------|---------------------|---------------------|----------------------|---------------------|
| <u>OPERATING REVENUES</u>       |                     |                     |                      |                     |
| Inspection Fees                 | 30,669              | 70,000              | 140,000              | 70,000              |
| Drainage Fees                   | 1,796,281           | 1,851,269           | 1,851,269            | 2,221,269           |
| <b>TOTAL OPERATING REVENUES</b> | <b>1,826,950</b>    | <b>1,921,269</b>    | <b>1,991,269</b>     | <b>2,291,269</b>    |

NON-OPERATING REVENUES

|                                     |               |               |               |               |
|-------------------------------------|---------------|---------------|---------------|---------------|
| Interest                            | 11,955        | 18,734        | 11,755        | 14,056        |
| Sale of Assets                      | 2,174         | -             | -             | -             |
| Other Reimbursements                | 1,806         | 5,000         | 22,000        | 5,000         |
| <b>TOTAL NON-OPERATING REVENUES</b> | <b>15,935</b> | <b>23,734</b> | <b>33,755</b> | <b>19,056</b> |

|                       |                     |                     |                     |                     |
|-----------------------|---------------------|---------------------|---------------------|---------------------|
| <b>TOTAL REVENUES</b> | <b>\$ 1,842,885</b> | <b>\$ 1,945,003</b> | <b>\$ 2,025,024</b> | <b>\$ 2,310,325</b> |
|-----------------------|---------------------|---------------------|---------------------|---------------------|

**EXPENSES**

|                             | 2020-2021<br>ACTUAL | 2021-2022<br>BUDGET | 2021-2022<br>AMENDED | 2022-2023<br>BUDGET |
|-----------------------------|---------------------|---------------------|----------------------|---------------------|
| <u>PUBLIC WORKS</u>         |                     |                     |                      |                     |
| Drainage Operating Expenses | 1,414,092           | 1,690,533           | 1,628,689            | 1,859,544           |
| Capital Expenses            | -                   | 95,100              | 95,100               | 91,770              |
| Transfers Out               | 413,691             | 425,047             | 425,047              | 441,757             |
| <b>TOTAL PUBLIC WORKS</b>   | <b>\$ 1,827,783</b> | <b>\$ 2,210,680</b> | <b>\$ 2,148,836</b>  | <b>\$ 2,393,071</b> |

|                       |                     |                     |                     |                     |
|-----------------------|---------------------|---------------------|---------------------|---------------------|
| <b>TOTAL EXPENSES</b> | <b>\$ 1,827,783</b> | <b>\$ 2,210,680</b> | <b>\$ 2,148,836</b> | <b>\$ 2,393,071</b> |
|-----------------------|---------------------|---------------------|---------------------|---------------------|

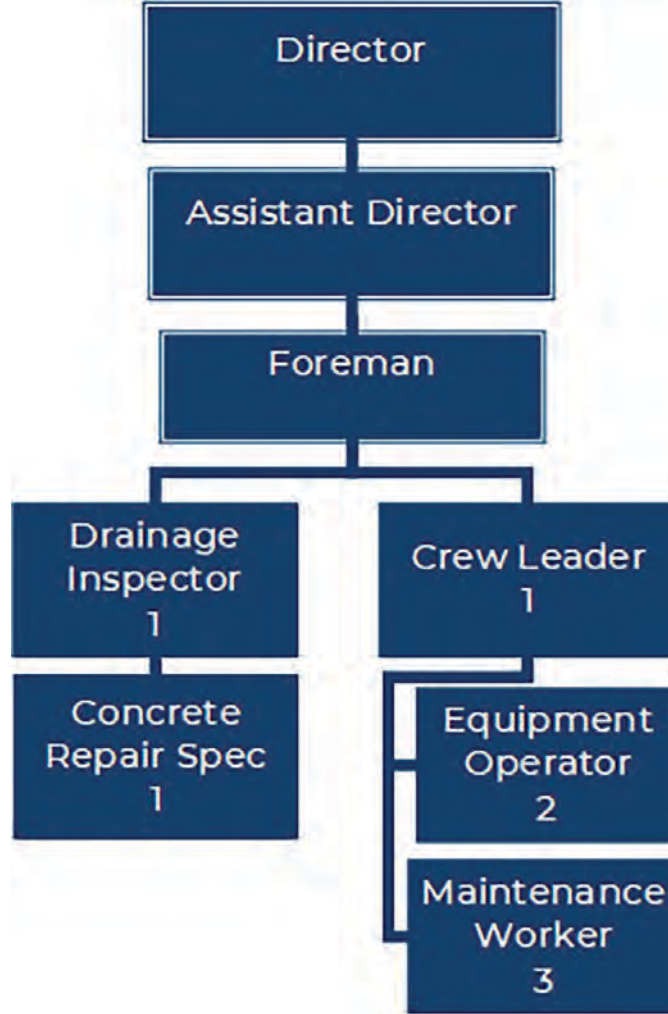
**FUND BALANCE PROJECTIONS**

|                                       |  |                   |                   |
|---------------------------------------|--|-------------------|-------------------|
| PROJECTED WORKING CAPITAL 10/1        |  | \$ 942,730        | \$ 818,918        |
| TOTAL PROJECTED REVENUES              |  | 2,025,024         | 2,310,325         |
| TOTAL PROJECTED EXPENSES              |  | (2,148,836)       | (2,393,071)       |
| <b>PROJECTED WORKING CAPITAL 9/30</b> |  | <b>\$ 818,918</b> | <b>\$ 736,172</b> |
| DAYS OPERATIONAL EXPENSES IN RESERVE  |  | 146               | 117               |

Fund Balance Required: 90 to 120 days operational expenses

# DRAINAGE

## DRAINAGE FUND



# DRAINAGE

## DRAINAGE FUND

The drainage division maintains drainage inlets, storm sewers, open drainage channels and ditches to assure they remain free of vegetation and hazardous waste. Sedimentation must be controlled, and channels should carry water runoff flow as designed.

### ACCOMPLISHMENTS IN FY2022

#### Goal 2. Safe and livable community for all

- No homes and no businesses were flooded during heavy rain events.
- Maintained street sweeping frequency of twice monthly on arterial and thoroughfares and once monthly on collectors; added new roads to the sweeping plan based on funds made available by a lower cost street sweeping contract; part of Texas Pollutant Discharge Elimination System (TPDES) permit requirements.
- Maintained drainage ways with the Gradall and Mini Excavator.
- Implemented 15th year tasks in the City's TPDES permit.
- Continued the 13th year of Drainage Technician; Inspecting and verifying outfall structures and dry weather inspections utilizing GIS data collector and CityWorks asset management system as required in the City's TPDES Permit.
- Worked with Engineering to continue to meet TPDES permit requirements.
- Utilized Concrete mixer truck for delivery of concrete to Drainage, Streets, Water & Sewer, and Parks.
- Provided funding for the City's Mosquito control and testing program.

### OBJECTIVES FOR FY2023

#### Goal 2. Safe and livable community for all

- Inspect and clear all storm sewer inlets after major storm events.
- Implement 16th year tasks in the City's TPDES permit.
- Continue installation of curb inlet markers in support of the storm drain marking program.
- Maintain drainage structures or channels to prevent flooding.
- Continue to ensure the drainage system is clear of debris: Drainage Maintenance: \$218,680; Contract mowing of greenbelts: \$125,450; Contract street sweeping: \$170,000.
- Continue funding for Phase II NPDES professional services contract: \$21,000.
- Continue funding of costs of NPDES Stormwater Management Best Practices Manual from COG: \$9,000 and share of COG Stormwater Management Program: \$7,000.
- Continue to rapidly respond to citizen's calls and concerns related to drainage and stormwater.
- Continue financial support of Environmental Health's response to mosquito related issues (primarily West Nile Virus and Zika virus).

# DRAINAGE

## DRAINAGE FUND

### EXPENSE SUMMARY

| CLASSIFICATION          | 2020-2021           | 2021-2022           | 2021-2022           | 2022-2023           |
|-------------------------|---------------------|---------------------|---------------------|---------------------|
|                         | ACTUAL              | BUDGET              | AMENDED             | BUDGET              |
| Personnel Services      | 681,199             | 764,769             | 688,072             | 756,259             |
| Operations              | 234,562             | 249,221             | 241,624             | 244,809             |
| Supplies                | 87,812              | 50,100              | 56,100              | 57,000              |
| Maintenance             | 235,384             | 248,930             | 265,380             | 418,963             |
| Professional Services   | 175,135             | 377,513             | 377,513             | 382,513             |
| Capital                 | -                   | 95,100              | 95,100              | 91,770              |
| Transfers Out           | 413,691             | 425,047             | 425,047             | 441,757             |
| <b>DEPARTMENT TOTAL</b> | <b>\$ 1,827,783</b> | <b>\$ 2,210,680</b> | <b>\$ 2,148,836</b> | <b>\$ 2,393,071</b> |

### PERSONNEL SUMMARY

| FULL TIME                         | 2020-2021 | 2021-2022 | 2021-2022 | 2022-2023 |
|-----------------------------------|-----------|-----------|-----------|-----------|
|                                   | ACTUAL    | BUDGET    | AMENDED   | BUDGET    |
| Stormwater Program Manager        | 1         | 0         | 0         | 0         |
| Graduate Engineer*                | 0         | 1         | 0         | 0         |
| Construction Inspector *          | 1         | 1         | 1         | 1         |
| Drainage Inspector                | 1         | 1         | 1         | 1         |
| Crew Leader                       | 1         | 1         | 1         | 1         |
| Equipment Operator                | 2         | 2         | 2         | 2         |
| Concrete Repair Specialist        | 0         | 1         | 1         | 1         |
| Maintenance Worker                | 4         | 3         | 3         | 3         |
| <b>TOTAL FULL TIME</b>            | <b>10</b> | <b>10</b> | <b>9</b>  | <b>9</b>  |
| <b>TOTAL FULL-TIME-EQUIVALENT</b> | <b>10</b> | <b>10</b> | <b>9</b>  | <b>9</b>  |

\* These positions are under the supervision of Engineering.

### CAPITAL EXPENSE LIST\*

| CONSTRUCTION IN PROGRESS<br>MACHINERY & EQUIPMENT | 2020-2021   | 2021-2022        | 2021-2022        | 2022-2023        |
|---|-------------|------------------|------------------|------------------|
|   | ACTUAL      | BUDGET           | AMENDED          | BUDGET           |
| 14 Yard Sander                                    | -           | 16,000           | 16,000           | -                |
| Arrow Board                                       | -           | 6,100            | 6,100            | -                |
| Electronic Message Boards                         | -           | 23,000           | 23,000           | -                |
| Mower Trailer for Scag Mowers                     | -           | 17,000           | 17,000           | -                |
| Skag Mower  | -           | 20,000           | 20,000           | -                |
| Snow Plow   | -           | 13,000           | 13,000           | -                |
| Skag Mower  | -           | -                | -                | 63,000           |
| Snow Plow   | -           | -                | -                | 28,770           |
| <b>SUBTOTAL</b>                                   | <b>\$ -</b> | <b>\$ 95,100</b> | <b>\$ 95,100</b> | <b>\$ 91,770</b> |

\*The items listed are non-recurring capital expenses based on increased service to the community.

### TRANSFERS OUT DETAIL

| OPERATING TRANSFERS OUT        | 2020-2021         | 2021-2022         | 2021-2022         | 2022-2023         |
|--------------------------------|-------------------|-------------------|-------------------|-------------------|
|                                | ACTUAL            | BUDGET            | AMENDED           | BUDGET            |
| Risk Management Admin Costs    | 4,459             | 4,917             | 4,917             | 7,319             |
| General Fund Admin Support     | 400,475           | 410,731           | 410,731           | 424,495           |
| Service Center Cost Allocation | 6,727             | 7,369             | 7,369             | 7,913             |
| General Fund PC Lease          | 2,030             | 2,030             | 2,030             | 2,030             |
| <b>SUBTOTAL</b>                | <b>\$ 413,691</b> | <b>\$ 425,047</b> | <b>\$ 425,047</b> | <b>\$ 441,757</b> |



# DRAINAGE

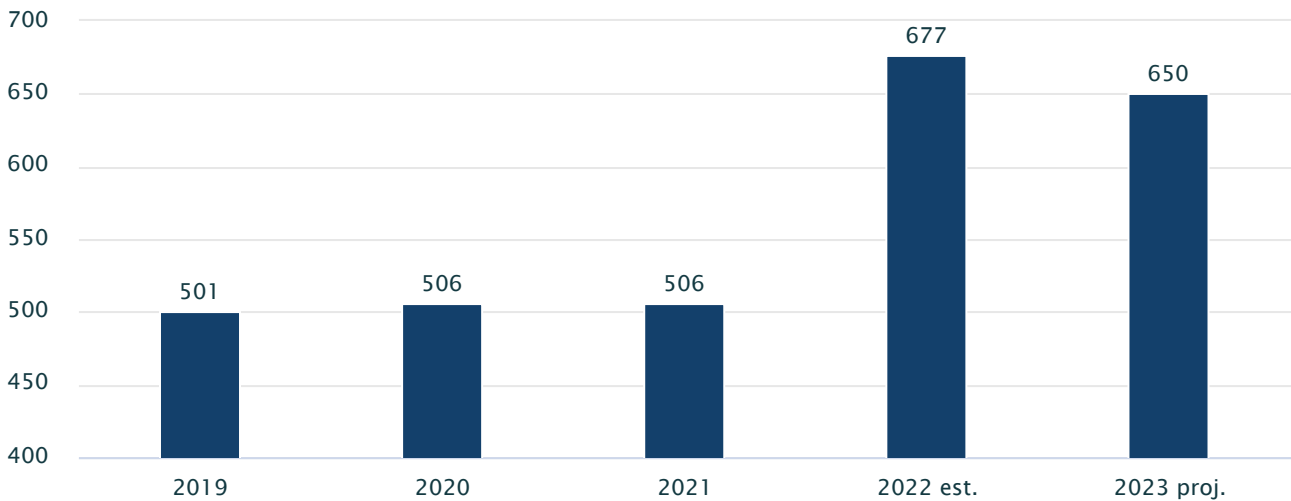
## DRAINAGE FUND

### PERFORMANCE MEASURES

#### Street Sweeping

Arterial and collector roads are swept during the year in order to remove debris for aesthetics, safety, and for TPDES permit compliance. These are actual “curb miles” of streets swept. The number of curb miles is larger than the number of street miles in Allen because there are at least two curb miles per mile of road (one curb on each side) and up to four curbs on roads with medians. Arterials are swept twice monthly and collectors are swept once per month. The number of curb miles swept has grown due to the increase in roads.

Curb Miles Swept



# REVENUE & EXPENSE SUMMARY

## GOLF COURSE FUND

| <b>REVENUES</b>                 | 2020-2021           | 2021-2022           | 2021-2022           | 2022-2023           |
|---------------------------------|---------------------|---------------------|---------------------|---------------------|
| <u>OPERATING REVENUES</u>       | <u>ACTUAL</u>       | <u>BUDGET</u>       | <u>AMENDED</u>      | <u>BUDGET</u>       |
| Greens Fees                     | 3,203,093           | 2,774,480           | 3,218,680           | 3,273,980           |
| Concession Sales                | 439,579             | 430,807             | 445,034             | 461,008             |
| Retail Store                    | 163,550             | 141,644             | 166,643             | 171,488             |
| Lesson Fees                     | 387,839             | 435,000             | 390,000             | 395,000             |
| Facility Rentals                | 64,313              | 64,000              | 60,000              | 60,000              |
| <b>TOTAL OPERATING REVENUES</b> | <b>\$ 4,258,374</b> | <b>\$ 3,845,931</b> | <b>\$ 4,280,357</b> | <b>\$ 4,361,476</b> |

| <u>NON-OPERATING REVENUES</u>       |                   |             |             |             |
|-------------------------------------|-------------------|-------------|-------------|-------------|
| Reimbursements and Contributions    | 2,147             | -           | -           | -           |
| Intergovernmental                   | -                 | -           | -           | -           |
| Operating Transfer In               | 177,314           | -           | -           | -           |
| Pension Funding Transfer            | 50,000            | -           | -           | -           |
| Facility Improvement Transfer In    | -                 | -           | -           | -           |
| <b>TOTAL NON-OPERATING REVENUES</b> | <b>\$ 229,461</b> | <b>\$ 0</b> | <b>\$ 0</b> | <b>\$ 0</b> |

|                       |                     |                     |                     |                     |
|-----------------------|---------------------|---------------------|---------------------|---------------------|
| <b>TOTAL REVENUES</b> | <b>\$ 4,487,835</b> | <b>\$ 3,845,931</b> | <b>\$ 4,280,357</b> | <b>\$ 4,361,476</b> |
|-----------------------|---------------------|---------------------|---------------------|---------------------|

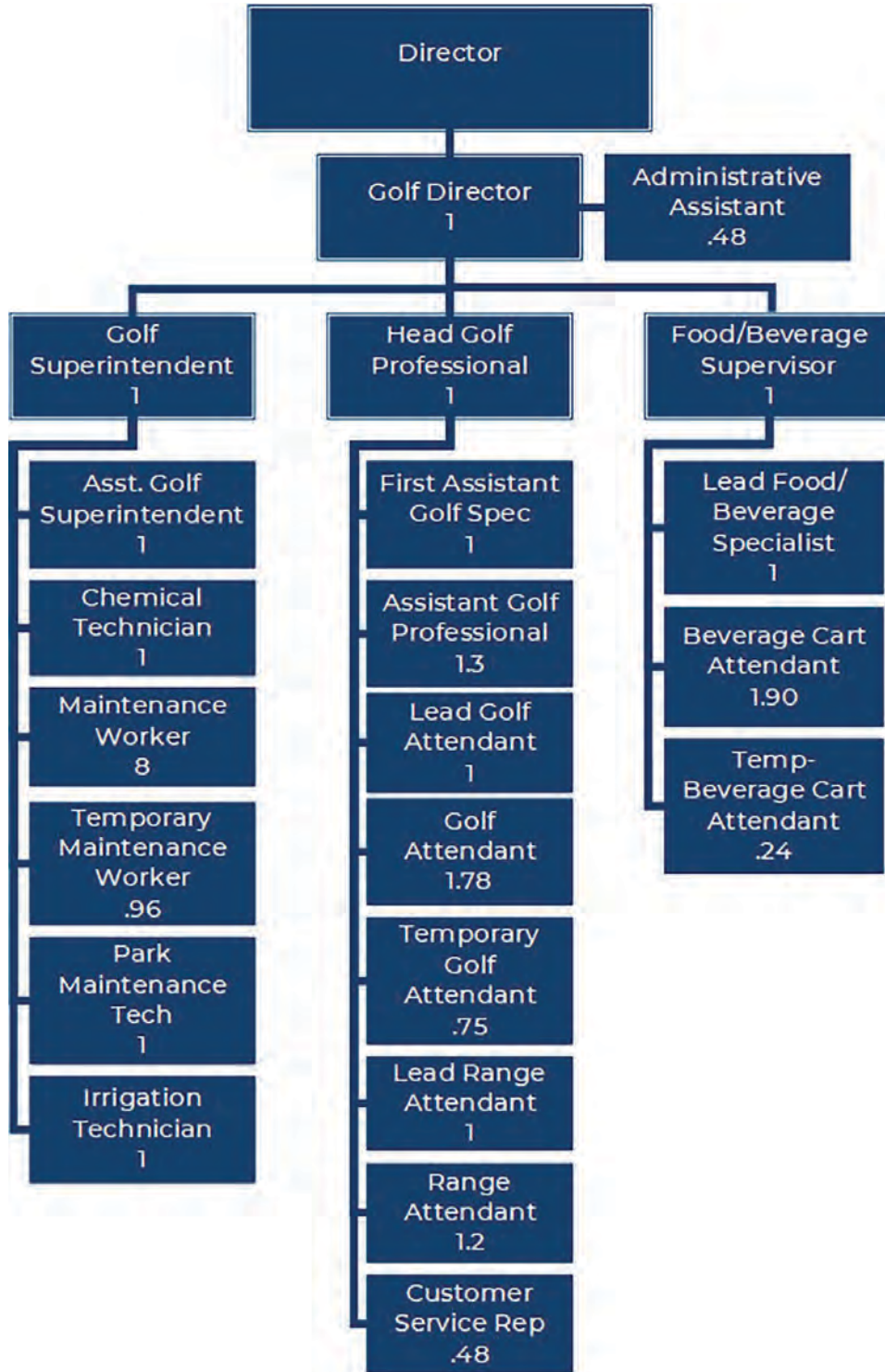
| <b>EXPENSES</b>       | 2020-2021           | 2021-2022           | 2021-2022           | 2022-2023           |
|-----------------------|---------------------|---------------------|---------------------|---------------------|
|                       | <u>ACTUAL</u>       | <u>BUDGET</u>       | <u>AMENDED</u>      | <u>BUDGET</u>       |
| Personnel Services    | 1,706,252           | 1,850,404           | 1,929,697           | 2,100,991           |
| Operations            | 1,667,525           | 1,635,527           | 2,090,001           | 1,808,871           |
| Depreciation          | 163,058             | 160,000             | 160,000             | 160,000             |
| <b>TOTAL EXPENSES</b> | <b>\$ 3,536,835</b> | <b>\$ 3,645,931</b> | <b>\$ 4,179,698</b> | <b>\$ 4,069,862</b> |

### FUND BALANCE PROJECTIONS

|                                       |                     |                     |
|---------------------------------------|---------------------|---------------------|
| PROJECTED WORKING CAPITAL 10/1        | \$ 1,678,734        | \$ 1,779,393        |
| TOTAL PROJECTED REVENUES              | 4,280,357           | 4,361,476           |
| TOTAL PROJECTED EXPENSES              | (4,179,698)         | (4,069,862)         |
| <b>PROJECTED WORKING CAPITAL 9/30</b> | <b>\$ 1,779,393</b> | <b>\$ 2,071,007</b> |

# GOLF COURSE

## GOLF COURSE FUND



# GOLF COURSE

## GOLF COURSE FUND

The Golf Course Fund was established to support the daily operations of the golf course in providing recreational opportunities for the Citizens of Allen and the surrounding region. The course closed in October 2011 to begin a year-long renovation to improve playability, as well as course and homeowner safety. Newly rebranded as The Courses at Watters Creek, the facility re-opened in January 2013 with a redesigned 18-hole course and driving range. The Players 9-hole course and the Futures 6-hole course opened for play in September 2013. The re-named Grill 33 received a minor remodel to enhance guests' experiences.

### ACCOMPLISHMENTS IN FY2022

**Goal 1. Financially Sound and Transparent City Government**

**Objective – Deliver City services in the most cost-effective and efficient**

- Conducted in-depth presentation for City Council reviewing golf course operations, rate structure, golf industry best practices, and future direction.

**Goal 2. Safe and Livable Community for all**

**Objective – Invest in maintaining and upgrading the City’s infrastructure and facilities**

- Completed phase I of the stream bank erosion control project.
- Installed synthetic turf driving range tee.

**Goal 4. High-Performing City Team Providing Resident-Focused Services**

**Objective – Develop and maintain proactive City communications policies, strategies, and tools to inform the community**

- Installed interactive GPS system in the golf cart fleet.

### OBJECTIVES FOR FY2023

**Goal 1. Financially Sound and Transparent City Government**

**Objective – Deliver City services in the most cost-effective and efficient manner**

- Conduct an evaluation and review of the Golf Now point of sale system.

**Goal 2. Safe and Livable Community for all**

- Install additional perimeter fencing and security gates.

# GOLF COURSE

## GOLF COURSE FUND

### EXPENSE SUMMARY

| <u>CLASSIFICATION</u>   | 2020-2021<br><u>ACTUAL</u> | 2021-2022<br><u>BUDGET</u> | 2021-2022<br><u>AMENDED</u> | 2022-2023<br><u>BUDGET</u> |
|-------------------------|----------------------------|----------------------------|-----------------------------|----------------------------|
| Personnel Services      | 1,706,252                  | 1,850,404                  | 1,929,697                   | 2,100,991                  |
| Operations              | 501,048                    | 527,869                    | 572,491                     | 584,499                    |
| Supplies                | 210,437                    | 186,991                    | 235,444                     | 222,348                    |
| Maintenance             | 242,372                    | 95,941                     | 174,826                     | 107,841                    |
| Professional Services   | 713,668                    | 824,726                    | 1,107,240                   | 894,183                    |
| Depreciation            | 163,058                    | 160,000                    | 160,000                     | 160,000                    |
| <b>DEPARTMENT TOTAL</b> | <b>\$ 3,536,835</b>        | <b>\$ 3,645,931</b>        | <b>\$ 4,179,698</b>         | <b>\$ 4,069,862</b>        |

### PERSONNEL SUMMARY

| <u>FULL TIME</u>                | 2020-2021<br><u>ACTUAL</u> | 2021-2022<br><u>BUDGET</u> | 2021-2022<br><u>AMENDED</u> | 2022-2023<br><u>BUDGET</u> |
|---------------------------------|----------------------------|----------------------------|-----------------------------|----------------------------|
| Golf Director                   | 0                          | 1                          | 1                           | 1                          |
| Golf Services Manager           | 1                          | 0                          | 0                           | 0                          |
| Golf Superintendent             | 1                          | 1                          | 1                           | 1                          |
| Food & Beverage Supervisor      | 1                          | 1                          | 1                           | 1                          |
| Head Golf Pro                   | 1                          | 1                          | 1                           | 1                          |
| Golf Assistant Superintendent   | 1                          | 1                          | 1                           | 1                          |
| Chemical Technician             | 1                          | 1                          | 1                           | 1                          |
| First Assistant Golf Specialist | 1                          | 1                          | 1                           | 1                          |
| Irrigation Technician           | 1                          | 1                          | 1                           | 1                          |
| Equipment Manager               | 0                          | 1                          | 0                           | 0                          |
| Parks Maintenance Technician    | 1                          | 0                          | 1                           | 1                          |
| Assistant Golf Professional     | 0                          | 2                          | 2                           | 2                          |
| Golf Specialist                 | 1                          | 0                          | 0                           | 0                          |
| Lead Range Golf Attendant       | 1                          | 0                          | 0                           | 0                          |
| Maintenance Worker              | 8                          | 8                          | 8                           | 8                          |
| Lead Food & Beverage Specialist | 1                          | 1                          | 1                           | 1                          |
| Lead Golf Attendant             | 1                          | 1                          | 1                           | 1                          |
| <b>TOTAL FULL TIME</b>          | <b>21</b>                  | <b>21</b>                  | <b>21</b>                   | <b>21</b>                  |
| <u>PART TIME</u>                |                            |                            |                             |                            |
| Customer Service Representative | 0.5                        | 0.5                        | 0.5                         | 0.5                        |
| Assistant Golf Professional     | 0                          | 0.3                        | 0.3                         | 0.3                        |
| Golf Specialist                 | 0.3                        | 0                          | 0                           | 0                          |
| Administrative Assistant        | 0.5                        | 0.5                        | 0.5                         | 0.5                        |
| Range Attendant                 | 1.2                        | 1.2                        | 1.2                         | 1.2                        |
| Golf Attendant                  | 1.78                       | 1.78                       | 1.78                        | 1.78                       |
| Food & Beverage Specialist      | 1.9                        | 1.9                        | 1.9                         | 0                          |
| Beverage Cart Attendant         | 0                          | 0                          | 0                           | 1.9                        |
| Maintenance Worker              | 3.01                       | 3.01                       | 3.01                        | 3.01                       |
| <b>TOTAL PART TIME</b>          | <b>9.19</b>                | <b>9.19</b>                | <b>9.19</b>                 | <b>9.19</b>                |
| <u>TEMPORARY</u>                |                            |                            |                             |                            |
| Maintenance Worker              | 0.96                       | 0.96                       | 0.96                        | 0.96                       |
| Golf Attendant                  | 0.75                       | 0.75                       | 0.75                        | 0.75                       |

# GOLF COURSE

## GOLF COURSE FUND

PERSONNEL SUMMARY - CONTINUED

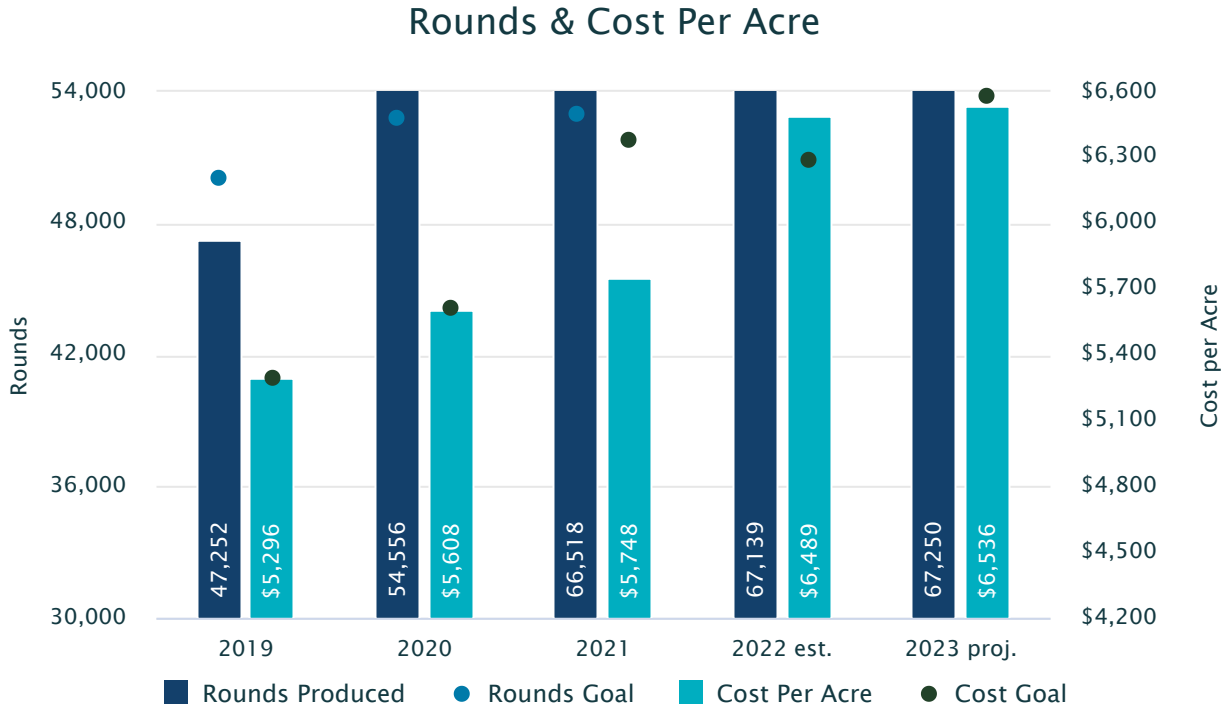
|                                   | 2020-2021     | 2021-2022     | 2021-2022      | 2022-2023     |
|-----------------------------------|---------------|---------------|----------------|---------------|
| <u>TEMPORARY - CONTINUED</u>      | <u>ACTUAL</u> | <u>BUDGET</u> | <u>AMENDED</u> | <u>BUDGET</u> |
| Food & Beverage Specialist        | 0.24          | 0             | 0              | 0             |
| Beverage Cart Attendant           | 0             | 0.24          | 0.24           | 0.24          |
| <b>TOTAL TEMPORARY</b>            | <b>1.95</b>   | <b>1.95</b>   | <b>1.95</b>    | <b>1.95</b>   |
| <b>TOTAL FULL-TIME-EQUIVALENT</b> | <b>32.14</b>  | <b>32.14</b>  | <b>32.14</b>   | <b>32.14</b>  |

# GOLF COURSE

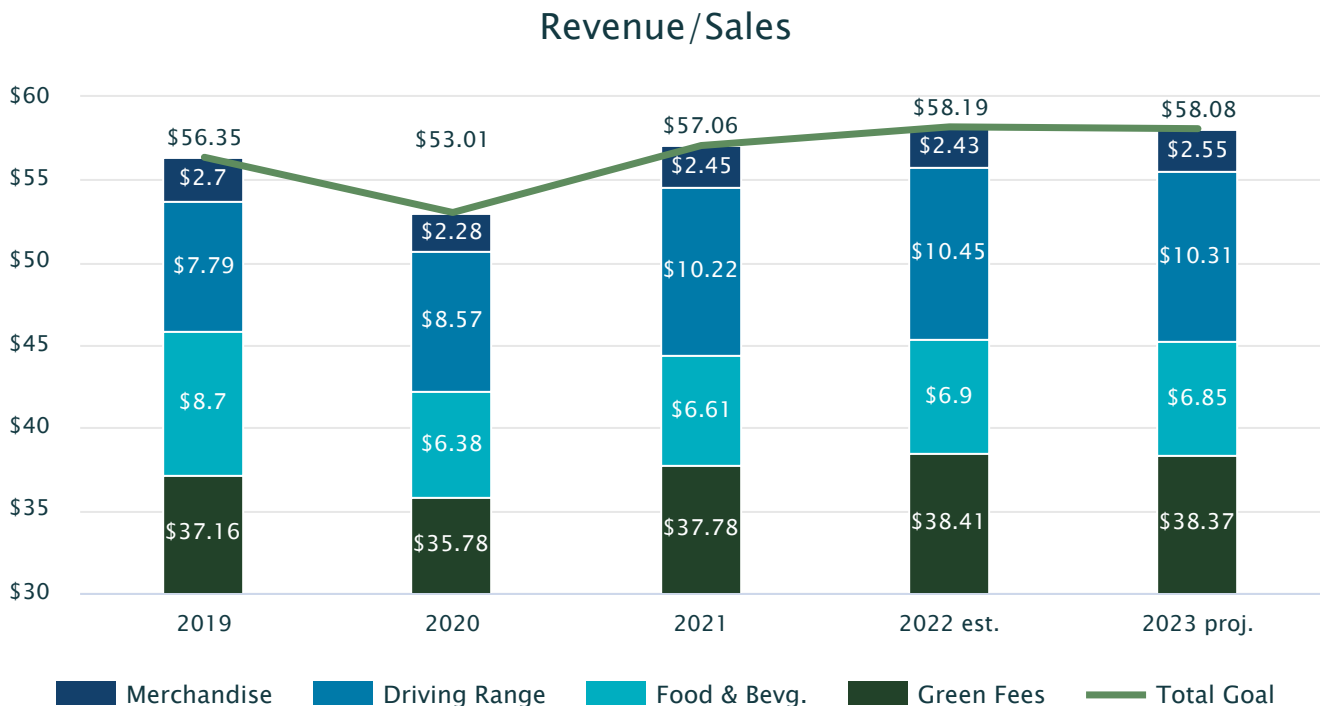
## GOLF COURSE FUND

### PERFORMANCE MEASURES

#### Rounds Produced & Cost per Maintained Acre



#### Revenue per Golfer



# REVENUE & EXPENSE SUMMARY

## ALLEN EVENT CENTER FUND

| <b>REVENUES</b>                 | 2020-2021     | 2021-2022     | 2021-2022      | 2022-2023           |
|---------------------------------|---------------|---------------|----------------|---------------------|
| <u>OPERATING REVENUES</u>       | <u>ACTUAL</u> | <u>BUDGET</u> | <u>AMENDED</u> | <u>BUDGET</u>       |
| Box Office Sales                | -             | -             | -              | 751,075             |
| Concession Sales                | -             | -             | -              | 1,938,700           |
| Retail Store                    | -             | -             | -              | 57,395              |
| Membership/Admission            | -             | -             | -              | 351,963             |
| Facility Rentals                | -             | -             | -              | 1,864,335           |
| Miscellaneous                   | -             | -             | -              | 612,000             |
| <b>TOTAL OPERATING REVENUES</b> | <b>\$ -</b>   | <b>\$ -</b>   | <b>\$ -</b>    | <b>\$ 5,575,468</b> |

| <u>NON-OPERATING REVENUES</u>       |             |             |             |                     |
|-------------------------------------|-------------|-------------|-------------|---------------------|
| Reimbursements and Contributions    | -           | -           | -           | 666,650             |
| Intergovernmental                   | -           | -           | -           | -                   |
| Operating Transfer In               | -           | -           | -           | 2,022,487           |
| Pension Funding Transfer            | -           | -           | -           | -                   |
| Facility Improvement Transfer In    | -           | -           | -           | -                   |
| <b>TOTAL NON-OPERATING REVENUES</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 2,689,137</b> |

|                       |             |             |             |                     |
|-----------------------|-------------|-------------|-------------|---------------------|
| <b>TOTAL REVENUES</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 8,264,605</b> |
|-----------------------|-------------|-------------|-------------|---------------------|

| <b>EXPENSES</b>       | 2020-2021     | 2021-2022     | 2021-2022      | 2022-2023           |
|-----------------------|---------------|---------------|----------------|---------------------|
|                       | <u>ACTUAL</u> | <u>BUDGET</u> | <u>AMENDED</u> | <u>BUDGET</u>       |
| Personnel Services    | -             | -             | -              | 3,267,147           |
| Operations            | -             | -             | -              | 4,997,458           |
| Depreciation          | -             | -             | -              | -                   |
| <b>TOTAL EXPENSES</b> | <b>\$ -</b>   | <b>\$ -</b>   | <b>\$ -</b>    | <b>\$ 8,264,605</b> |

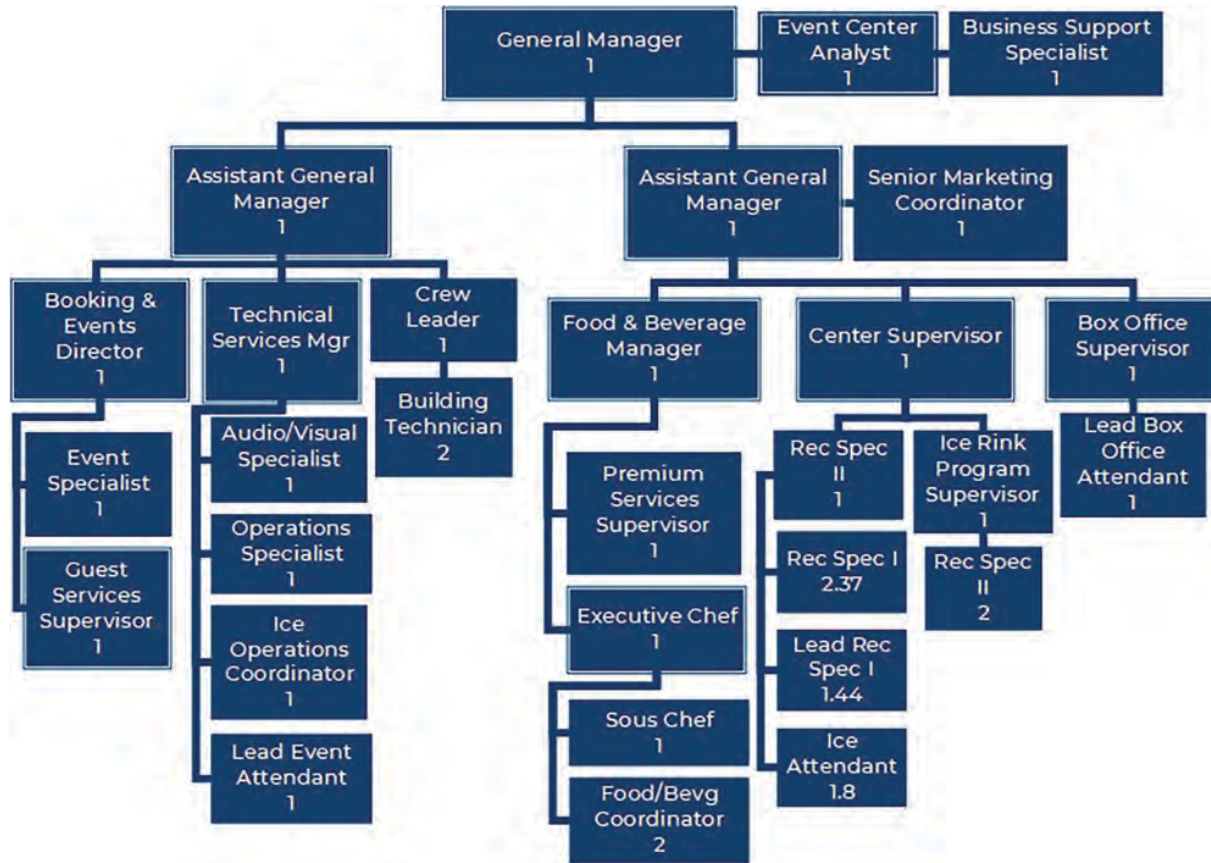
### FUND BALANCE PROJECTIONS

|                                       |             |             |          |
|---------------------------------------|-------------|-------------|----------|
| PROJECTED WORKING CAPITAL 10/1        | \$ -        | \$ -        | -        |
| TOTAL PROJECTED REVENUES              | -           | 8,264,605   |          |
| TOTAL PROJECTED EXPENSES              | -           | (8,264,605) |          |
| <b>PROJECTED WORKING CAPITAL 9/30</b> | <b>\$ -</b> | <b>\$ -</b> | <b>-</b> |



# ALLEN EVENT CENTER

## ALLEN EVENT CENTER FUND



# ALLEN EVENT CENTER

## ALLEN EVENT CENTER FUND

The Allen Event Center consists of the main arena and support facilities, the Allen Community Ice Rink, the south parking structure, and shared ownership of the north parking structure with The Village at Allen. The Center hosts a variety of events ranging from professional and amateur athletics, concerts and family shows, trade shows, graduation ceremonies and even private events. These functions are estimated to have an economic impact of over \$12,000,000 annually.

### ACCOMPLISHMENTS IN FY2022

**Goal 2. Safe and livable community for all**

**Objective – Invest in maintaining and upgrading the City’s infrastructure and facilities**

- Initiated review of the center’s mechanical systems.
- Completed replacement of the arena’s east end retractable seating.
- Hosted two CUTX Event Center/ Marriott crossover events.
- Created promotional video to draw additional third-party events.

**Goal 5. Engaged and Connected Allen Community**

**Objective – Celebrate the cultural growth of Allen by supporting community events and festivals**

- Hosted six-day South Asian cultural event.

### OBJECTIVES FOR FY2023

**Goal 1. Financially Sound and Transparent City Government**

**Objective – Deliver City services in the most cost-effective and efficient manner**

- Complete replacement of food and beverage point of sale system.

**Goal 2. Safe and livable community for all**

**Objective – Invest in maintaining and upgrading the City’s infrastructure and facilities**

- Initiate implementation of the findings of the Center’s mechanical systems review.
- Initiate the planning process for the replacement of the arena’s bowl retractable seating.

**Goal 3. Vibrant community with lively destinations and successful commercial centers**

- Integrate the CUTX Event Center budget into the Allen Community Development Corporation.
- Partner with the Marriott to book three fiscally feasible crossover events.
- Market CUTX Event Center through industry trade groups and agencies to attract shows and corporate events.
- Research non-traditional off-ice programming with the intent of creating new and diversified revenue sources.

**Goal 5. Engaged and connected Allen community**

**Objective - Celebrate the cultural growth of Allen by supporting community events and festivals**

- Continue to seek out and book cultural events that are fiscally feasible.

# ALLEN EVENT CENTER

## ALLEN EVENT CENTER FUND

### EXPENDITURE SUMMARY

| CLASSIFICATION            | 2020-2021   | 2021-2022   | 2021-2022   | 2022-2023           |
|---------------------------|-------------|-------------|-------------|---------------------|
|                           | ACTUAL      | BUDGET      | AMENDED     | BUDGET              |
| Personnel                 | -           | -           | -           | 3,267,147           |
| Operations                | -           | -           | -           | 2,297,270           |
| Supplies                  | -           | -           | -           | 156,902             |
| Maintenance               | -           | -           | -           | 317,985             |
| Professional Services     | -           | -           | -           | 2,225,301           |
| <b>TOTAL EXPENDITURES</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 8,264,605</b> |

### PERSONNEL SUMMARY

| FULL TIME                    | 2020-2021 | 2021-2022 | 2021-2022 | 2022-2023 |
|------------------------------|-----------|-----------|-----------|-----------|
|                              | ACTUAL    | BUDGET    | AMENDED   | BUDGET    |
| General Manager              | 0         | 0         | 0         | 1         |
| Assistant General Manager    | 0         | 0         | 0         | 2         |
| Booking and Events Director  | 0         | 0         | 0         | 1         |
| Center Supervisor            | 0         | 0         | 0         | 1         |
| Food & Beverage Director     | 0         | 0         | 0         | 1         |
| Food & Beverage Manager      | 0         | 0         | 0         | 1         |
| Ice Rink Program Supervisor  | 0         | 0         | 0         | 1         |
| Technical Services Manager   | 0         | 0         | 0         | 1         |
| AEC Analyst                  | 0         | 0         | 0         | 1         |
| Senior Marketing Coordinator | 0         | 0         | 0         | 1         |
| Box Office Supervisor        | 0         | 0         | 0         | 1         |
| Executive Chef               | 0         | 0         | 0         | 1         |
| Audio/Visual Specialist      | 0         | 0         | 0         | 1         |
| Guest Services Supervisor    | 0         | 0         | 0         | 1         |
| Crew Leader                  | 0         | 0         | 0         | 1         |
| Event Specialist             | 0         | 0         | 0         | 1         |
| Recreation Specialist II     | 0         | 0         | 0         | 3         |
| Ice Operations Coordinator   | 0         | 0         | 0         | 1         |
| Building Technician          | 0         | 0         | 0         | 2         |
| Operations Specialist        | 0         | 0         | 0         | 1         |
| Business Support Specialist  | 0         | 0         | 0         | 1         |
| Lead Box Office Attendant    | 0         | 0         | 0         | 1         |
| Administrative Assistant     | 0         | 0         | 0         | 1         |
| Premium Level Specialist     | 0         | 0         | 0         | 1         |
| Food & Beverage Coordinator  | 0         | 0         | 0         | 2         |
| Sous Chef                    | 0         | 0         | 0         | 1         |
| Lead Event Attendant         | 0         | 0         | 0         | 2         |
| <b>TOTAL FULL TIME</b>       | <b>0</b>  | <b>0</b>  | <b>0</b>  | <b>33</b> |
| <b>PART TIME</b>             |           |           |           |           |
| Lead Cash Room Attendant     | 0         | 0         | 0         | 0.5       |
| Production Technician        | 0         | 0         | 0         | 0.5       |
| Lead Recreation Specialist I | 0         | 0         | 0         | 1.44      |
| Box Office Attendant         | 0         | 0         | 0         | 0.02      |
| Recreation Specialist I      | 0         | 0         | 0         | 2.37      |

# ALLEN EVENT CENTER

## ALLEN EVENT CENTER FUND

PERSONNEL SUMMARY - CONTINUED

| <u>PART TIME - CONTINUED</u>      | 2020-2021<br><u>ACTUAL</u> | 2021-2022<br><u>BUDGET</u> | 2021-2022<br><u>AMENDED</u> | 2022-2023<br><u>BUDGET</u> |
|-----------------------------------|----------------------------|----------------------------|-----------------------------|----------------------------|
| Cash Room Attendant               | 0                          | 0                          | 0                           | 0.57                       |
| Lead Concession/Merchandise       | 0                          | 0                          | 0                           | 0.69                       |
| Food & Beverage Specialist        | 0                          | 0                          | 0                           | 0.86                       |
| Ice Rink Attendant                | 0                          | 0                          | 0                           | 1.8                        |
| <b>TOTAL PART TIME</b>            | <b>0</b>                   | <b>0</b>                   | <b>0</b>                    | <b>9.7</b>                 |
| <b>TOTAL FULL-TIME-EQUIVALENT</b> | <b>0</b>                   | <b>0</b>                   | <b>0</b>                    | <b>42.7</b>                |

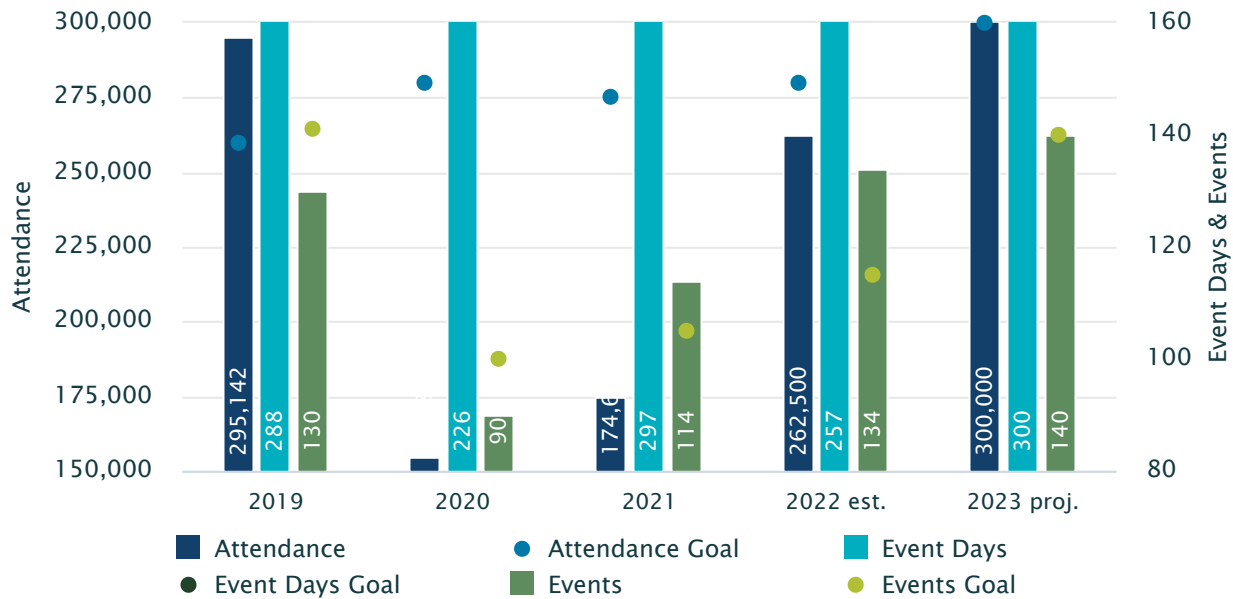
# ALLEN EVENT CENTER

## GENERAL FUND

### PERFORMANCE MEASURES

#### Arena Attendance, Event Days, & Events

Arena Attendance, Event Days, & Events



#### Allen Community Ice Rink Attendance

ACIR Attendance







# SPECIAL REVENUE FUNDS

# REVENUE & EXPENDITURE SUMMARY

## HOTEL OCCUPANCY TAX FUND

| <b>REVENUES</b>                     | 2020-2021           | 2021-2022           | 2021-2022           | 2022-2023           |
|-------------------------------------|---------------------|---------------------|---------------------|---------------------|
| <u>OPERATING REVENUES</u>           | <u>ACTUAL</u>       | <u>BUDGET</u>       | <u>AMENDED</u>      | <u>BUDGET</u>       |
| Hotel Occupancy Tax                 | 1,337,147           | 1,495,187           | 1,768,930           | 2,118,156           |
| <b>TOTAL OPERATING REVENUES</b>     | <b>\$ 1,337,147</b> | <b>\$ 1,495,187</b> | <b>\$ 1,768,930</b> | <b>\$ 2,118,156</b> |
| <u>NON-OPERATING REVENUES</u>       |                     |                     |                     |                     |
| Interest                            | 30,068              | 45,037              | 26,855              | 29,879              |
| Intergovernmental Revenue           | 37,308              | -                   | -                   | -                   |
| <b>TOTAL NON-OPERATING REVENUES</b> | <b>\$ 67,376</b>    | <b>\$ 45,037</b>    | <b>\$ 26,855</b>    | <b>\$ 29,879</b>    |
| <b>TOTAL REVENUES</b>               | <b>\$ 1,404,523</b> | <b>\$ 1,540,224</b> | <b>\$ 1,795,785</b> | <b>\$ 2,148,035</b> |

| <b>EXPENDITURES</b>             | 2020-2021           | 2021-2022           | 2021-2022           | 2022-2023           |
|---------------------------------|---------------------|---------------------|---------------------|---------------------|
| <u>CULTURE &amp; RECREATION</u> | <u>ACTUAL</u>       | <u>BUDGET</u>       | <u>AMENDED</u>      | <u>BUDGET</u>       |
| Grants                          | 809,416             | 1,057,100           | 1,057,100           | 1,143,500           |
| Convention and Visitors Bureau  | 900,103             | 1,127,954           | 1,129,302           | 1,626,397           |
| <b>TOTAL EXPENDITURES</b>       | <b>\$ 1,709,519</b> | <b>\$ 2,185,054</b> | <b>\$ 2,186,402</b> | <b>\$ 2,769,897</b> |

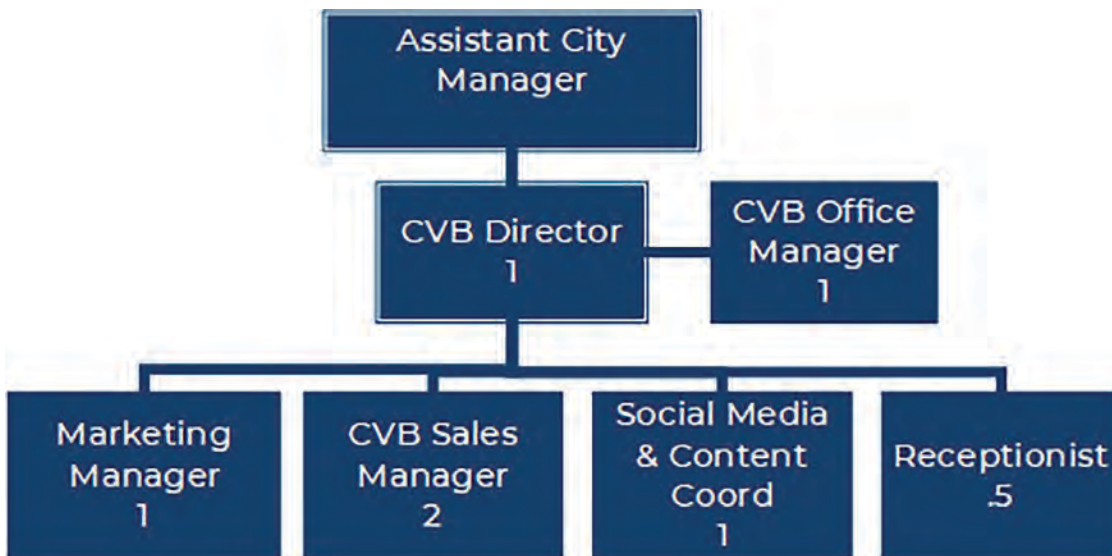
### FUND BALANCE PROJECTIONS

|                                    |                     |                     |
|------------------------------------|---------------------|---------------------|
| PROJECTED FUND BALANCE 10/1        | \$ 2,202,504        | \$ 1,811,887        |
| TOTAL PROJECTED REVENUES           | 1,795,785           | 2,148,035           |
| TOTAL PROJECTED EXPENDITURES       | (2,186,402)         | (2,769,897)         |
| <b>PROJECTED FUND BALANCE 9/30</b> | <b>\$ 1,811,887</b> | <b>\$ 1,190,025</b> |



# HOTEL OCCUPANCY TAX

## HOTEL OCCUPANCY TAX FUND



# HOTEL OCCUPANCY TAX

## HOTEL OCCUPANCY TAX FUND

The Hotel Occupancy Tax Fund collects revenue from a 7% tax on hotel rooms rented in Allen. The revenue is used to support various projects that enhance and promote tourism, the arts and the convention/ hotel industry in Allen, as allowed by state law.

### ACCOMPLISHMENTS IN FY2022

#### Goal 5. Engaged and connected Allen community

- Attended 2 Trade Shows, conducted 2 Sales Missions to Austin, and the sales team continued efforts with direct conversations with clients and potential clients via phone and virtual sales calls.
- Post Covid relief funding, transitioned ShopAllenTX campaign to visitor facing establishments. Due to limited staff time to grow this program it is currently in maintenance mode. We hope to increase efforts when we are able to add a second full time staff person to the marketing efforts of the CVB.
- Notable new bookings were the Regional Marine Corps JR ROTC Drill Meet, 2022 Mental Health Conference, Texas Public Safety Association 2022 Annual Conference, provided staffing support during the 2022 Annual Mary Kay Convention, Assisted the Gita Conference 2022 and Cinemark Convention with overflow hotel needs.
- Continued promoting Allen as the perfect package/steps away for meetings and visitors.
- Continued Partnerships with the Triple Crown Softball, Texas Twisters Taekwondo, and expanded marketing partnerships with Dallas Card Show, Kameha Con, Neath The Wreath. Continued assisting CUTX Event Center as hosts of US Figure Skating Nine State Championships and the Nine States Regional Competition.
- Hotel Occupancy Tax Grant assisted the following organizations: Allen Arts Alliance, Allen Civic Ballet, Allen Community Band, Allen Chamber of Commerce, Allen Heritage Guild, Allen Philharmonic Symphony, Allen Community Theater, Allen Event Center and Parks & Recreation, Connemara Conservancy, Friends of the Library's Jazz Blues Festival.
- ShopAllenTX campaign received 3,171 total sessions (down 71%), 968 current Facebook followers, and 30 active "deals". 30 active "deals" down 50%.
- VisitAllenTexas.com received 61,766 total sessions and 225,654 page views, reflecting 30.1% growth in sessions and 21.4% growth in pageviews 53,376 of the sessions were from new visitors, and 8,390 were returning visitors.
- Gained 1,021 page likes on Facebook, 47 page likes on Twitter and 68 new followers on LinkedIn, and 734 new followers on Instagram. This equals 24.6% growth on Facebook, 2.7% growth on Twitter, 38.8% growth on LinkedIn, and 70% growth on Instagram.
- Continued work with destination partners on key projects to successfully sell Allen as a destination to attract and retain meeting, conventions and sport tournaments.
- Distributed approximately 500 copies of the Visitor's Guide. Visitors are increasingly utilizing websites and social media to learn about our destination.
- Tour Texas Destination Allen page received 36,150 views, 1,925 video views and 127 hotel booking click-throughs.

## OBJECTIVES FOR FY2023

### Goal 3. Vibrant community with lively destinations and successful commercial centers

- Continue to position the City of Allen's Convention and Visitor Bureau (CVB) as the principal vehicle for attracting new tourism opportunities and marketing the City as a tourism destination.
- Continue lead generation, marketing, prospecting and database development efforts with a new tactical effort to source weekday business to assist replacing hotel occupancy due to lower demand from the corporate transient traveler.
- Continue supporting the Marriott Watters Creek Convention Center and the Steps-Away Campaign promoting conventions and sporting events at Courtyard by Marriott and CUTX Event Center.
- Continue CVB Partner Programs to engage and support partner participation.
- Continue to update the photo and video library with footage of event activities and testimonials from visitors and planners to use in engaging ways.
- Continue to increase engagement on social media, including Facebook, Twitter, Instagram and LinkedIn.
- Continue Hotel Occupancy Tax Grants to assist in funding local non-profit organizations.
- Capitalize on the Zartico Visitor Data dashboard.

# HOTEL TAX ADMINISTRATION

## HOTEL OCCUPANCY TAX FUND

## EXPENDITURE SUMMARY

| <u>CLASSIFICATION</u>   | 2020-2021<br><u>ACTUAL</u> | 2021-2022<br><u>BUDGET</u> | 2021-2022<br><u>AMENDED</u> | 2022-2023<br><u>BUDGET</u> |
|-------------------------|----------------------------|----------------------------|-----------------------------|----------------------------|
| Operations              | 809,416                    | 1,055,100                  | 1,055,100                   | 1,109,500                  |
| Professional Services   | -                          | 2,000                      | 2,000                       | 34,000                     |
| <b>DEPARTMENT TOTAL</b> | <b>\$ 809,416</b>          | <b>\$ 1,057,100</b>        | <b>\$ 1,057,100</b>         | <b>\$ 1,143,500</b>        |

# CONVENTION & VISITORS BUREAU

## HOTEL OCCUPANCY TAX FUND

### EXPENDITURE SUMMARY

| CLASSIFICATION          | 2020-2021         | 2021-2022           | 2021-2022           | 2022-2023           |
|-------------------------|-------------------|---------------------|---------------------|---------------------|
|                         | ACTUAL            | BUDGET              | AMENDED             | BUDGET              |
| Personnel Services      | 452,895           | 526,373             | 531,254             | 670,177             |
| Operations              | 180,729           | 397,868             | 341,729             | 348,117             |
| Supplies                | 3,410             | 5,000               | 5,000               | 5,000               |
| Maintenance             | 129               | 137                 | 137                 | 137                 |
| Professional Services   | 260,487           | 195,871             | 248,477             | 248,941             |
| Transfers Out           | 2,453             | 2,705               | 2,705               | 354,025             |
| <b>DEPARTMENT TOTAL</b> | <b>\$ 900,103</b> | <b>\$ 1,127,954</b> | <b>\$ 1,129,302</b> | <b>\$ 1,626,397</b> |

### PERSONNEL SUMMARY

| FULL TIME                                | 2020-2021  | 2021-2022  | 2021-2022  | 2022-2023  |
|--|------------|------------|------------|------------|
|  | ACTUAL     | BUDGET     | AMENDED    | BUDGET     |
| CVB Director                             | 1          | 1          | 1          | 1          |
| CVB Sales Manager                        | 2          | 2          | 2          | 2          |
| CVB Social Media and Content Coordinator | 0          | 0          | 0          | 1          |
| Senior Marketing Specialist              | 1          | 1          | 1          | 1          |
| CVB Office Manager                       | 1          | 1          | 1          | 1          |
| <b>TOTAL FULL TIME</b>                   | <b>5</b>   | <b>5</b>   | <b>5</b>   | <b>6</b>   |
| PART TIME                                | 2020-2021  | 2021-2022  | 2021-2022  | 2022-2023  |
|  | ACTUAL     | BUDGET     | AMENDED    | BUDGET     |
| CVB Receptionist                         | 0          | 0.5        | 0.5        | 0.5        |
| CVB Intern                               | 0.5        | 0          | 0          | 0          |
| <b>TOTAL PART TIME</b>                   | <b>0.5</b> | <b>0.5</b> | <b>0.5</b> | <b>0.5</b> |
| <b>TOTAL FULL-TIME-EQUIVALENT</b>        | <b>5.5</b> | <b>5.5</b> | <b>5.5</b> | <b>6.5</b> |

### TRANSFERS OUT DETAIL

| TRANSFERS OUT                    | 2020-2021       | 2021-2022       | 2021-2022       | 2022-2023         |
|----------------------------------|-----------------|-----------------|-----------------|-------------------|
|                                  | ACTUAL          | BUDGET          | AMENDED         | BUDGET            |
| AEC Operational Support          | -               | -               | -               | 350,000           |
| Risk Fund - Administrative Costs | 2,453           | 2,705           | 2,705           | 4,025             |
| <b>SUBTOTAL</b>                  | <b>\$ 2,453</b> | <b>\$ 2,705</b> | <b>\$ 2,705</b> | <b>\$ 354,025</b> |

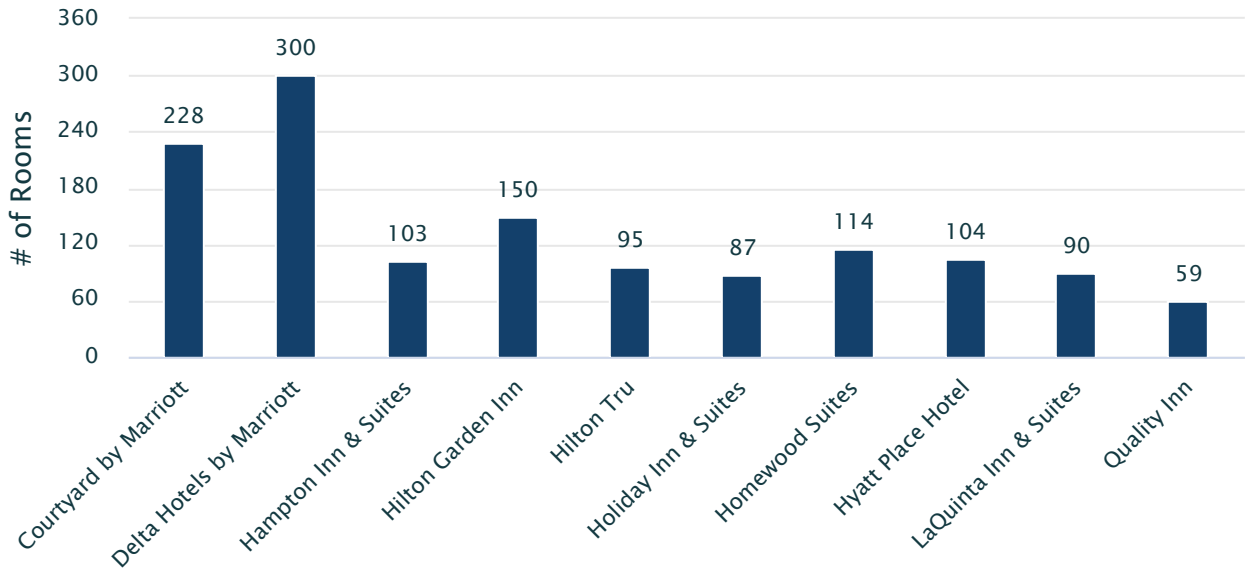
# CONVENTION & VISITORS BUREAU

## HOTEL OCCUPANCY TAX FUND

### PERFORMANCE MEASURES

#### Allen Hotels & Rooms

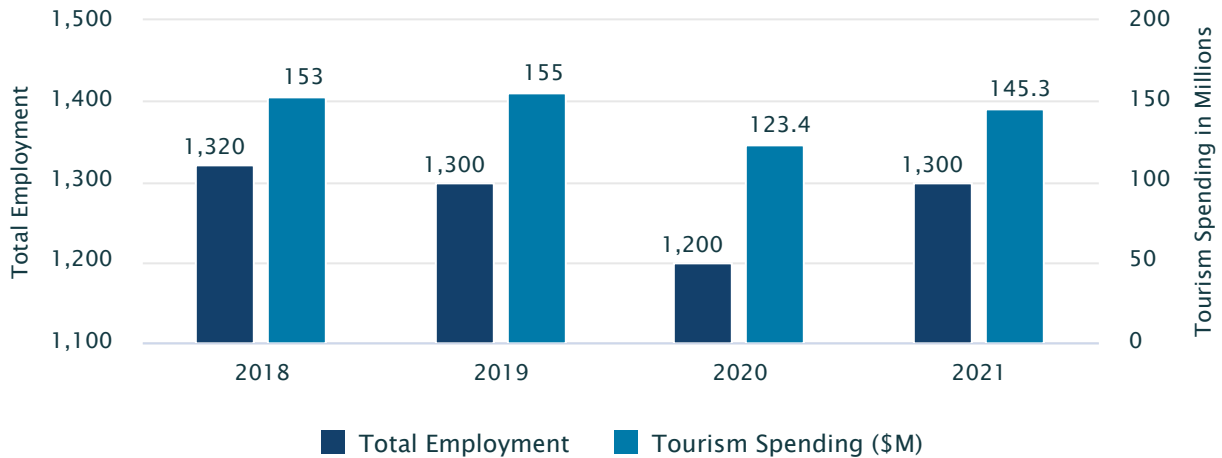
Hotels and Rooms



#### Economic Impact

The economic impact of tourism in Allen experienced a 20.4% reduction during 2020 due to impacts of COVID-19 on the travel industry. In 2021, visitor spending was 145.3M supporting 1,300 jobs.

Economic Impact



# REVENUE & EXPENDITURE SUMMARY

## ASSET FORFEITURE FUND

### REVENUES

#### OPERATING REVENUES

|                                    | 2020-2021<br>ACTUAL | 2021-2022<br>BUDGET | 2021-2022<br>AMENDED | 2022-2023<br>BUDGET |
|------------------------------------|---------------------|---------------------|----------------------|---------------------|
| State Forfeiture                   | 56,213              | 35,000              | 35,000               | 35,000              |
| Federal Forfeiture - Justice Funds | 17,154              | 150,000             | 150,000              | 150,000             |
| <b>TOTAL OPERATING REVENUES</b>    | <b>\$ 73,367</b>    | <b>\$ 185,000</b>   | <b>\$ 185,000</b>    | <b>\$ 185,000</b>   |

#### NON-OPERATING REVENUES

|                                     |                  |                 |                 |                 |
|-------------------------------------|------------------|-----------------|-----------------|-----------------|
| Interest                            | 2,345            | 3,910           | 2,200           | 2,685           |
| Auction Revenue                     | 14,564           | 5,000           | 5,000           | 5,000           |
| <b>TOTAL NON-OPERATING REVENUES</b> | <b>\$ 16,909</b> | <b>\$ 8,910</b> | <b>\$ 7,200</b> | <b>\$ 7,685</b> |

|                       |                  |                   |                   |                   |
|-----------------------|------------------|-------------------|-------------------|-------------------|
| <b>TOTAL REVENUES</b> | <b>\$ 90,276</b> | <b>\$ 193,910</b> | <b>\$ 192,200</b> | <b>\$ 192,685</b> |
|-----------------------|------------------|-------------------|-------------------|-------------------|

### EXPENDITURES

|                            | 2020-2021<br>ACTUAL | 2021-2022<br>BUDGET | 2021-2022<br>AMENDED | 2022-2023<br>BUDGET |
|----------------------------|---------------------|---------------------|----------------------|---------------------|
| Public Safety              | 72,758              | 60,682              | 139,940              | 32,687              |
| <b>TOTAL PUBLIC SAFETY</b> | <b>\$ 72,758</b>    | <b>\$ 60,682</b>    | <b>\$ 139,940</b>    | <b>\$ 32,687</b>    |
| <b>TOTAL EXPENDITURES</b>  | <b>\$ 72,758</b>    | <b>\$ 60,682</b>    | <b>\$ 139,940</b>    | <b>\$ 32,687</b>    |

### FUND BALANCE PROJECTIONS

|                                    |                   |                   |
|------------------------------------|-------------------|-------------------|
| PROJECTED FUND BALANCE 10/1        | \$ 143,951        | \$ 196,211        |
| TOTAL PROJECTED REVENUES           | 192,200           | 192,685           |
| TOTAL PROJECTED EXPENDITURES       | (139,940)         | (32,687)          |
| <b>PROJECTED FUND BALANCE 9/30</b> | <b>\$ 196,211</b> | <b>\$ 356,209</b> |

# ASSET FORFEITURE

## ASSET FORFEITURE FUND

No Personnel in this Department

In accordance with the Code of Criminal Procedure, Chapter 59, this fund accounts for money, property, or proceeds from the sale of property seized in connection with a crime and subsequently awarded by a court order to the law enforcement agency or agencies involved in the investigation or prosecution of that crime. These monies must be accounted for separately and may be used for law enforcement purposes.



# ASSET FORFEITURE

## ASSET FORFEITURE FUND

### EXPENDITURE SUMMARY

| CLASSIFICATION                    | 2020-2021<br>ACTUAL | 2021-2022<br>BUDGET | 2021-2022<br>AMENDED | 2022-2023<br>BUDGET |
|-----------------------------------|---------------------|---------------------|----------------------|---------------------|
| Supplies (Tools/ Small Equipment) | 19,000              | -                   | 86,782               | -                   |
| Professional Services             | 42,763              | 60,682              | 33,009               | 32,687              |
| Capital                           | 10,995              | -                   | 20,149               | -                   |
| <b>DEPARTMENT TOTAL</b>           | <b>\$ 72,758</b>    | <b>\$ 60,682</b>    | <b>\$ 139,940</b>    | <b>\$ 32,687</b>    |

### EXPENDITURE DETAIL

| TOOLS/ SMALL EQUIPMENT           | 2020-2021<br>ACTUAL | 2021-2022<br>BUDGET | 2021-2022<br>AMENDED | 2022-2023<br>BUDGET |
|----------------------------------|---------------------|---------------------|----------------------|---------------------|
| State Forfeiture/ Seizure Exp    | -                   | -                   | 86,782               | -                   |
| Federal Forfeiture Exp - Justice | 19,000              | -                   | -                    | -                   |
| <b>SUBTOTAL</b>                  | <b>\$ 19,000</b>    | <b>\$ -</b>         | <b>\$ 86,782</b>     | <b>\$ -</b>         |
| <b>PROFESSIONAL SERVICES</b>     |                     |                     |                      |                     |
| State Forfeiture/Seizure Exp     | 42,763              | 60,682              | 33,009               | 32,687              |
| <b>SUBTOTAL</b>                  | <b>\$ 42,763</b>    | <b>\$ 60,682</b>    | <b>\$ 33,009</b>     | <b>\$ 32,687</b>    |
| <b>CAPITAL</b>                   |                     |                     |                      |                     |
| Federal Forfeiture Exp - Justice | 10,995              | -                   | 20,149               | -                   |
| <b>SUBTOTAL</b>                  | <b>\$ 10,995</b>    | <b>\$ -</b>         | <b>\$ 20,149</b>     | <b>\$ -</b>         |
| <b>TOTAL EXPENDITURE</b>         | <b>\$ 72,758</b>    | <b>\$ 60,682</b>    | <b>\$ 139,940</b>    | <b>\$ 32,687</b>    |

### TOOLS/ SMALL EQUIPMENT DETAIL

| STATE FORFEITURE/ SEIZURE EXP           | 2020-2021<br>ACTUAL | 2021-2022<br>BUDGET | 2021-2022<br>AMENDED | 2022-2023<br>BUDGET |
|---|---------------------|---------------------|----------------------|---------------------|
| Ammunition                              | -                   | -                   | 11,340               | -                   |
| Body Cameras                            | -                   | -                   | 31,533               | -                   |
| 15 Tasers, Holsters, Cartridges         | -                   | -                   | 43,909               | -                   |
| <b>SUBTOTAL</b>                         | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ 86,782</b>     | <b>\$ -</b>         |
| <b>FEDERAL FORFEITURE EXP - JUSTICE</b> |                     |                     |                      |                     |
| K9 Mix Chip                             | 9,500               | -                   | -                    | -                   |
| K9 Echo                                 | 9,500               | -                   | -                    | -                   |
| <b>SUBTOTAL</b>                         | <b>\$ 19,000</b>    | <b>\$ -</b>         | <b>\$ -</b>          | <b>\$ -</b>         |

### CAPITAL DETAIL\*

| FEDERAL FORFEITURE EXP - JUSTICE | 2020-2021<br>ACTUAL | 2021-2022<br>BUDGET | 2021-2022<br>AMENDED | 2022-2023<br>BUDGET |
|----------------------------------|---------------------|---------------------|----------------------|---------------------|
| Forensic Workstation             | 10,995              | -                   | -                    | -                   |
| 2nd Forensic Workstation         | -                   | -                   | 20,149               | -                   |
| <b>TOTAL CAPITAL</b>             | <b>\$ 10,995</b>    | <b>\$ -</b>         | <b>\$ 20,149</b>     | <b>\$ -</b>         |

\*The items listed are non-recurring capital expenditures based on increased service to the community.

# REVENUE & EXPENDITURE SUMMARY

## SPECIAL REVENUE FUND

| <b>REVENUES</b>                     | 2020-2021         | 2021-2022         | 2021-2022         | 2022-2023         |
|-------------------------------------|-------------------|-------------------|-------------------|-------------------|
| <u>OPERATING REVENUES</u>           | <u>ACTUAL</u>     | <u>BUDGET</u>     | <u>AMENDED</u>    | <u>BUDGET</u>     |
| Public Education Govt Access Fees   | 151,975           | 135,235           | 144,405           | 138,560           |
| Juvenile Case Management Fines      | 35,406            | 34,852            | 39,043            | 39,701            |
| Court Security Fines                | 32,169            | 17,613            | 47,157            | 59,478            |
| Court Technology Fines              | 27,335            | 23,489            | 30,221            | 30,650            |
| <b>TOTAL OPERATING REVENUES</b>     | <b>\$ 246,885</b> | <b>\$ 211,189</b> | <b>\$ 260,826</b> | <b>\$ 268,389</b> |
| <u>NON-OPERATING REVENUES</u>       |                   |                   |                   |                   |
| Interest                            | 25,325            | 36,290            | 26,137            | 30,468            |
| <b>TOTAL NON-OPERATING REVENUES</b> | <b>\$ 25,325</b>  | <b>\$ 36,290</b>  | <b>\$ 26,137</b>  | <b>\$ 30,468</b>  |
| <b>TOTAL REVENUES</b>               | <b>\$ 272,210</b> | <b>\$ 247,479</b> | <b>\$ 286,963</b> | <b>\$ 298,857</b> |

| <b>EXPENDITURES</b>               | 2020-2021         | 2021-2022         | 2021-2022         | 2022-2023         |
|-----------------------------------|-------------------|-------------------|-------------------|-------------------|
|                                   | <u>ACTUAL</u>     | <u>BUDGET</u>     | <u>AMENDED</u>    | <u>BUDGET</u>     |
| Public Education Govt Access Fees | 86,276            | 113,370           | 393,370           | 716,520           |
| Juvenile Case Management          | 32,035            | 33,740            | 45,948            | 39,701            |
| Court Security                    | 24,800            | 17,053            | 46,165            | 59,478            |
| Court Technology                  | -                 | 65,380            | 63,000            | -                 |
| Radio System                      | 45,028            | -                 | -                 | -                 |
| <b>TOTAL EXPENDITURES</b>         | <b>\$ 188,139</b> | <b>\$ 229,543</b> | <b>\$ 548,483</b> | <b>\$ 815,699</b> |

### FUND BALANCE PROJECTIONS

|   |           |                  |           |                  |
|---|-----------|------------------|-----------|------------------|
| PROJECTED FUND BALANCE 10/1               | \$        | 1,787,420        | \$        | 1,525,900        |
| TOTAL PROJECTED REVENUES                  |           | 286,963          |           | 298,857          |
| TOTAL PROJECTED EXPENDITURES              | \$        | (548,483)        |           | (815,699)        |
| <b>PROJECTED FUND BALANCE 9/30</b>        | <b>\$</b> | <b>1,525,900</b> | <b>\$</b> | <b>1,009,058</b> |
| Restricted for:                           |           |                  |           |                  |
| <b>Public Education Government Access</b> | \$        | 929,883          | \$        | 370,490          |
| <b>Juvenile Case Manager</b>              | \$        | 1                | \$        | 1                |
| <b>Court Security</b>                     | \$        | 13,987           | \$        | 14,267           |
| <b>Court Technology</b>                   | \$        | 119,706          | \$        | 152,746          |
| <b>Radio System</b>                       | \$        | 462,324          | \$        | 471,555          |
|   | <b>\$</b> | <b>1,525,900</b> | <b>\$</b> | <b>1,009,058</b> |

# SPECIAL REVENUE

## SPECIAL REVENUE FUND

No Personnel in this Department

The Special Revenue Fund is used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specific purposes other than debt service or capital projects. This fund provides an enhanced level of accountability and transparency to taxpayers that the dollars will go to the intended purpose. Where required additional revenue sources may be added to supplement approved uses.

# SPECIAL REVENUE FUND

## SPECIAL REVENUE FUND

### EXPENDITURE SUMMARY

| ORGANIZATIONS            | 2020-2021         | 2021-2022         | 2021-2022         | 2022-2023         |
|--------------------------|-------------------|-------------------|-------------------|-------------------|
|                          | ACTUAL            | BUDGET            | AMENDED           | BUDGET            |
| PEG Expenses             | 86,276            | 113,370           | 393,370           | 716,520           |
| Juvenile Case Management | 32,035            | 33,740            | 45,948            | 39,701            |
| Court Security           | 24,800            | 17,053            | 46,165            | 59,478            |
| Court Technology         | -                 | 65,380            | 63,000            | -                 |
| Radio System             | 45,028            | -                 | -                 | -                 |
| <b>DEPARTMENT TOTAL</b>  | <b>\$ 188,139</b> | <b>\$ 229,543</b> | <b>\$ 548,483</b> | <b>\$ 815,699</b> |

### CAPITAL EXPENDITURE LIST\*

| MACHINERY & EQUIPMENT                   | 2020-2021        | 2021-2022        | 2021-2022         | 2022-2023         |
|---|------------------|------------------|-------------------|-------------------|
|   | ACTUAL           | BUDGET           | AMENDED           | BUDGET            |
| ACTV Studio Equipment                   | -                | -                | -                 | 450,000           |
| Video Camera                            | -                | 45,000           | 45,000            | -                 |
| <b>SUBTOTAL</b>                         | <b>\$ -</b>      | <b>\$ 45,000</b> | <b>\$ 45,000</b>  | <b>\$ 450,000</b> |
| CONSTRUCTION IN PROGRESS                |                  |                  |                   |                   |
| Existing Studio Conversion              | -                | -                | -                 | 150,000           |
| Design Phase of Council Chamber Remodel | 28,526           | -                | 280,000           | -                 |
| <b>SUBTOTAL</b>                         | <b>\$ 28,526</b> | <b>\$ -</b>      | <b>\$ 280,000</b> | <b>\$ 150,000</b> |

\*The items listed are non-recurring capital expenses based on increased service to the community.

# REVENUE & EXPENDITURE SUMMARY

## GIFT PERMANENT FUND

|                                     | 2020-2021<br>ACTUAL | 2021-2022<br>BUDGET | 2021-2022<br>AMENDED | 2022-2023<br>BUDGET |
|-------------------------------------|---------------------|---------------------|----------------------|---------------------|
| <b>REVENUES</b>                     |                     |                     |                      |                     |
| <u>NON-OPERATING REVENUES</u>       |                     |                     |                      |                     |
| Interest                            | 6,567               | 18,265              | 4,225                | 4,225               |
| <b>TOTAL NON-OPERATING REVENUES</b> | <b>\$ 6,567</b>     | <b>\$ 18,265</b>    | <b>\$ 4,225</b>      | <b>\$ 4,225</b>     |
| <b>TOTAL REVENUES</b>               | <b>\$ 6,567</b>     | <b>\$ 18,265</b>    | <b>\$ 4,225</b>      | <b>\$ 4,225</b>     |

|                           | 2020-2021<br>ACTUAL | 2021-2022<br>BUDGET | 2021-2022<br>AMENDED | 2022-2023<br>BUDGET |
|---------------------------|---------------------|---------------------|----------------------|---------------------|
| <b>EXPENDITURES</b>       |                     |                     |                      |                     |
| Police                    | 20,375              | -                   | 54,555               | -                   |
| <b>TOTAL EXPENDITURES</b> | <b>\$ 20,375</b>    | <b>\$ -</b>         | <b>\$ 54,555</b>     | <b>\$ -</b>         |

### FUND BALANCE PROJECTIONS

|                                    |  |                   |                   |
|------------------------------------|--|-------------------|-------------------|
| PROJECTED FUND BALANCE 10/1        |  | \$ 443,514        | \$ 393,184        |
| TOTAL PROJECTED REVENUES           |  | 4,225             | 4,225             |
| TOTAL PROJECTED EXPENDITURES       |  | (54,555)          | -                 |
| <b>PROJECTED FUND BALANCE 9/30</b> |  | <b>\$ 393,184</b> | <b>\$ 397,409</b> |
| <b>Restricted for:</b>             |  |                   |                   |
| Fire                               |  | 39,054            | 39,437            |
| Police                             |  | 141,162           | 142,929           |
| Library                            |  | 212,968           | 215,043           |
|                                    |  | <b>\$ 393,184</b> | <b>\$ 397,409</b> |

# GIFT PERMANENT

## GIFT PERMANENT FUND

No Personnel in this Department

The Gift Permanent Fund is used to account for and report the proceeds from substantial gifts.

# GIFT PERMANENT

## GIFT PERMANENT FUND

### EXPENDITURE SUMMARY

| <u>CLASSIFICATION</u>   | 2020-2021<br><u>ACTUAL</u> | 2021-2022<br><u>BUDGET</u> | 2021-2022<br><u>AMENDED</u> | 2022-2023<br><u>BUDGET</u> |
|-------------------------|----------------------------|----------------------------|-----------------------------|----------------------------|
| Police                  | 20,375                     | -                          | 54,555                      | -                          |
| <b>DEPARTMENT TOTAL</b> | <b>\$ 20,375</b>           | <b>\$ -</b>                | <b>\$ 54,555</b>            | <b>\$ -</b>                |

### CAPITAL EXPENDITURE LIST\*

|                                  | 2020-2021<br><u>ACTUAL</u> | 2021-2022<br><u>BUDGET</u> | 2021-2022<br><u>AMENDED</u> | 2022-2023<br><u>BUDGET</u> |
|----------------------------------|----------------------------|----------------------------|-----------------------------|----------------------------|
| <u>MACHINERY &amp; EQUIPMENT</u> |                            |                            |                             |                            |
| Police Drone Program             | 8,895                      | -                          | 29,580                      | -                          |
| <b>SUBTOTAL</b>                  | <b>\$ 8,895</b>            | <b>\$ -</b>                | <b>\$ 29,580</b>            | <b>\$ -</b>                |

\*The items listed are non-recurring capital expenditures based on increased service to the community.

# REVENUE & EXPENDITURE SUMMARY

## GRANT FUND

| <b>REVENUES</b>                 | 2020-2021<br>ACTUAL | 2021-2022<br>BUDGET | 2021-2022<br>AMENDED | 2022-2023<br>BUDGET |
|---------------------------------|---------------------|---------------------|----------------------|---------------------|
| <b>OPERATING REVENUES</b>       |                     |                     |                      |                     |
| Grant Administration*           | (8,553)             | -                   | -                    | -                   |
| Fire Grants                     | (1,659)             | 853                 | 3,931                | 795                 |
| Police Grants                   | 78,446              | 127,121             | 5,830                | 18,179              |
| Library Grants                  | 30,789              | 31,370              | 31,789               | 28,870              |
| Planning*                       | 2,827,727           | 524,898             | 8,051,347            | 5,567,434           |
| <b>TOTAL OPERATING REVENUES</b> | <b>\$ 2,926,750</b> | <b>\$ 684,242</b>   | <b>\$ 8,092,897</b>  | <b>\$ 5,615,278</b> |

| <b>NON-OPERATING REVENUES</b>       |             |                  |                 |                 |
|-------------------------------------|-------------|------------------|-----------------|-----------------|
| Interest on Investments             | -           | 7,790            | -               | -               |
| Operating Transfers In              | -           | 3,077            | 4,532           | 4,500           |
| <b>TOTAL NON-OPERATING REVENUES</b> | <b>\$ -</b> | <b>\$ 10,867</b> | <b>\$ 4,532</b> | <b>\$ 4,500</b> |

|                       |                     |                   |                     |                     |
|-----------------------|---------------------|-------------------|---------------------|---------------------|
| <b>TOTAL REVENUES</b> | <b>\$ 2,926,750</b> | <b>\$ 695,109</b> | <b>\$ 8,097,429</b> | <b>\$ 5,619,778</b> |
|-----------------------|---------------------|-------------------|---------------------|---------------------|

| <b>EXPENDITURES</b>       | 2020-2021<br>ACTUAL | 2021-2022<br>BUDGET | 2021-2022<br>AMENDED | 2022-2023<br>BUDGET |
|---------------------------|---------------------|---------------------|----------------------|---------------------|
| Grants*                   | 2,946,443           | 566,242             | 8,138,086            | 5,619,778           |
| Operating Transfers Out   | -                   | 207,690             | -                    | -                   |
| <b>TOTAL EXPENDITURES</b> | <b>\$ 2,946,443</b> | <b>\$ 773,932</b>   | <b>\$ 8,138,086</b>  | <b>\$ 5,619,778</b> |

### FUND BALANCE PROJECTIONS

|                                    |                   |                   |
|------------------------------------|-------------------|-------------------|
| PROJECTED FUND BALANCE 10/1        | \$ 261,457        | \$ 220,800        |
| TOTAL PROJECTED REVENUES           | 8,097,429         | 5,619,778         |
| TOTAL PROJECTED EXPENDITURES       | (8,138,086)       | (5,619,778)       |
| <b>PROJECTED FUND BALANCE 9/30</b> | <b>\$ 220,800</b> | <b>\$ 220,800</b> |

\*FY2020-2021 actuals include CARES Act funding.



# STATE AND FEDERAL GRANTS

## GRANT FUND

No Personnel in this Department

The Grant Fund was created to track state and federal grants received and matching funds committed. Grants are tracked by departments. For purposes of staffing count, all personnel are shown under their respective operating divisions.

### ACCOMPLISHMENTS IN FY2022

#### Goal 5. Engaged and connected Allen community

- Community Development Block Grant (CDBG) – funded from the U.S. Department of Housing and Urban Development to provide funding to public service agencies and assistance for low and moderate-income families.

### OBJECTIVES FOR FY2023

#### Goal 5. Engaged and connected Allen community

- Community Development Block Grant (CDBG) – continue to seek funding from the U.S. Department of Housing and Urban Development to provide funding to public service agencies and assistance for low and moderate-income families.

# STATE AND FEDERAL GRANTS

## GRANT FUND

## EXPENDITURE SUMMARY

| CLASSIFICATION          | 2020-2021<br>ACTUAL | 2021-2022<br>BUDGET | 2021-2022<br>AMENDED | 2022-2023<br>BUDGET |
|-------------------------|---------------------|---------------------|----------------------|---------------------|
| Grant Administration    | -                   | 207,690             | -                    | -                   |
| Fire                    | -                   | 853                 | 3,931                | 795                 |
| Police                  | 81,297              | 9,121               | 46,149               | 22,679              |
| Library                 | 30,789              | 31,370              | 31,789               | 28,870              |
| Planning                | 2,834,357           | 524,898             | 8,056,217            | 5,567,434           |
| <b>DEPARTMENT TOTAL</b> | <b>\$ 2,946,443</b> | <b>\$ 773,932</b>   | <b>\$ 8,138,086</b>  | <b>\$ 5,619,778</b> |

## EXPENDITURE DETAIL

| GRANT ADMINISTRATION                                  | 2020-2021<br>ACTUAL | 2021-2022<br>BUDGET | 2021-2022<br>AMENDED | 2022-2023<br>BUDGET |
|---|---------------------|---------------------|----------------------|---------------------|
| CARES Grant   | -                   | 207,690             | -                    | -                   |
| <b>SUBTOTAL</b>                                       | <b>\$ -</b>         | <b>\$ 207,690</b>   | <b>\$ -</b>          | <b>\$ -</b>         |
| <b>FIRE DEPARTMENT</b>                                |                     |                     |                      |                     |
| LEOSE   | -                   | 853                 | 3,931                | 795                 |
| <b>SUBTOTAL</b>                                       | <b>\$ -</b>         | <b>\$ 853</b>       | <b>\$ 3,931</b>      | <b>\$ 795</b>       |
| <b>POLICE DEPARTMENT</b>                              |                     |                     |                      |                     |
| 3D Scanner Grant                                      | 62,206              | -                   | -                    | -                   |
| Clean Up  | -                   | -                   | -                    | 5,000               |
| TCLEOSE Training Grant                                | 19,091              | 9,121               | 37,085               | 8,679               |
| Bulletproof Vest Partnership Grant                    | -                   | -                   | 9,064                | 9,000               |
| <b>SUBTOTAL</b>                                       | <b>\$ 81,297</b>    | <b>\$ 9,121</b>     | <b>\$ 46,149</b>     | <b>\$ 22,679</b>    |
| <b>LIBRARY</b>  |                     |                     |                      |                     |
| Texas State Library & Archives Commission CARES Grant | -                   | 28,870              | 28,870               | -                   |
| Texas State Library CARES Grant                       | 22,158              | -                   | 419                  | -                   |
| Texas Commission on the Arts                          | -                   | -                   | -                    | 1,250               |
| Interlibrary Loan Program                             | 8,631               | -                   | -                    | 2,800               |
| Texas State Library TX Treasures Grant                | -                   | 2,500               | 2,500                | 24,820              |
| <b>SUBTOTAL</b>                                       | <b>\$ 30,789</b>    | <b>\$ 31,370</b>    | <b>\$ 31,789</b>     | <b>\$ 28,870</b>    |
| <b>ARPA FUNDING</b>                                   |                     |                     |                      |                     |
| Public Infrastructure                                 | -                   | -                   | 5,079,935            | 3,079,934           |
| Infrastructure Maintenance Streets                    | -                   | -                   | -                    | 881,097             |
| Facility Maintenance Contribution                     | -                   | -                   | -                    | 568,903             |
| Radio Replacement                                     | -                   | -                   | -                    | 350,000             |
| Neighborhood Revitalization                           | -                   | -                   | -                    | 200,000             |
| <b>SUBTOTAL</b>                                       | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ 5,079,935</b>  | <b>\$ 5,079,934</b> |
| <b>PLANNING DEPARTMENT</b>                            |                     |                     |                      |                     |
| CDBG Administration                                   | 46,533              | 10,000              | 8,781                | 10,000              |
| Home Repair   | 228,304             | 449,500             | 568,851              | 412,500             |
| Public Service Agencies                               | 2,036,048           | 65,398              | 2,116,870            | 65,000              |
| CDBG Small Business                                   | 523,472             | -                   | 281,780              | -                   |
| <b>SUBTOTAL</b>                                       | <b>\$ 2,834,357</b> | <b>\$ 524,898</b>   | <b>\$ 2,976,282</b>  | <b>\$ 487,500</b>   |
| <b>TOTAL EXPENDITURE</b>                              | <b>\$ 2,946,443</b> | <b>\$ 773,932</b>   | <b>\$ 8,138,086</b>  | <b>\$ 5,619,778</b> |

\*Position is budgeted in the General Fund. Expenditure for this position represent the amount transferred to the General Fund.



# INTERNAL SERVICE FUNDS

# REVENUE & EXPENSE SUMMARY

## REPLACEMENT FUND

| <b>REVENUES</b>                     | 2020-2021           | 2021-2022           | 2021-2022           | 2022-2023           |
|-------------------------------------|---------------------|---------------------|---------------------|---------------------|
| <u>OPERATING REVENUES</u>           | <u>ACTUAL</u>       | <u>BUDGET</u>       | <u>AMENDED</u>      | <u>BUDGET</u>       |
| General Fund                        | 3,054,250           | 2,902,388           | 2,902,388           | 2,144,057           |
| Water & Sewer                       | 461,720             | 461,720             | 461,720             | 450,460             |
| Solid Waste                         | 25,496              | 25,496              | 25,496              | 40,230              |
| Drainage                            | 148,815             | 148,815             | 148,815             | 174,045             |
| Convention/Visitor's Bureau         | 7,800               | 1,317               | 1,317               | 1,317               |
| Risk Management                     | 51,903              | 20,812              | 20,812              | 15,000              |
| <b>TOTAL OPERATING REVENUES</b>     | <b>\$ 3,749,984</b> | <b>\$ 3,560,548</b> | <b>\$ 3,560,548</b> | <b>\$ 2,825,109</b> |
| <u>NON-OPERATING REVENUES</u>       |                     |                     |                     |                     |
| Interest                            | 167,019             | 347,192             | 262,163             | 300,776             |
| Auction Revenue                     | 284,069             | 182,500             | 182,500             | 587,951             |
| Other Reimbursements                | 22,527              | 100,000             | 136,071             | 100,000             |
| Operating Transfers In              | 230,079             | -                   | -                   | -                   |
| <b>TOTAL NON-OPERATING REVENUES</b> | <b>\$ 703,694</b>   | <b>\$ 629,692</b>   | <b>\$ 580,734</b>   | <b>\$ 988,727</b>   |
| <b>TOTAL REVENUES</b>               | <b>\$ 4,453,678</b> | <b>\$ 4,190,240</b> | <b>\$ 4,141,282</b> | <b>\$ 3,813,836</b> |

| <b>EXPENSES</b>       | 2020-2021           | 2021-2022           | 2021-2022           | 2022-2023           |
|-----------------------|---------------------|---------------------|---------------------|---------------------|
| <u>CAPITAL</u>        | <u>ACTUAL</u>       | <u>BUDGET</u>       | <u>AMENDED</u>      | <u>BUDGET</u>       |
| Replacement           | 1,449,904           | 3,336,185           | 4,518,127           | 5,684,504           |
| <b>TOTAL EXPENSES</b> | <b>\$ 1,449,904</b> | <b>\$ 3,336,185</b> | <b>\$ 4,518,127</b> | <b>\$ 5,684,504</b> |

### FUND BALANCE PROJECTIONS

|                                    |                      |                      |
|------------------------------------|----------------------|----------------------|
| PROJECTED FUND BALANCE 10/1        | \$ 18,868,152        | \$ 18,491,307        |
| TOTAL PROJECTED REVENUES           | 4,141,282            | 3,813,836            |
| TOTAL PROJECTED EXPENSES           | (4,518,127)          | (5,684,504)          |
| <b>PROJECTED FUND BALANCE 9/30</b> | <b>\$ 18,491,307</b> | <b>\$ 16,620,639</b> |

# REPLACEMENT FUND

## REPLACEMENT FUND

No Personnel in this Department

The Replacement Fund is administered by the Finance Department to collect replacement fees on vehicles, technology, and equipment so the City is able to replace them in a timely manner on a cash basis.

### ACCOMPLISHMENTS IN FY2022

#### Goal 1. Financially sound and transparent City government

- Continued paying into this fund for vehicles, equipment and technology items that were replaced during the fiscal year.

### OBJECTIVES FOR FY2023

#### Goal 1. Financially sound and transparent City government

- Continue to ensure that revenues are adequate to facilitate future replacements.

# REPLACEMENT FUND

## REPLACEMENT FUND

## EXPENSE SUMMARY

| CLASSIFICATION          | 2020-2021<br>ACTUAL | 2021-2022<br>BUDGET | 2021-2022<br>AMENDED | 2022-2023<br>BUDGET |
|-------------------------|---------------------|---------------------|----------------------|---------------------|
| Non-Capital             | 8,410               | 120,000             | 120,000              | 120,000             |
| Capital                 | 1,441,494           | 3,216,185           | 4,398,127            | 5,564,504           |
| <b>DEPARTMENT TOTAL</b> | <b>\$ 1,449,904</b> | <b>\$ 3,336,185</b> | <b>\$ 4,518,127</b>  | <b>\$ 5,684,504</b> |

# REPLACEMENT FUND

## REPLACEMENT FUND

### CAPITAL EXPENSE LIST\*

#### VEHICLES

##### IT Operations

|   |                   |
|---|-------------------|
| Nutanix Node Replacements (5 out, 3 in) | 300,000           |
| Cradlepoint and antenna replacements    | 215,000           |
| Dodge Caravan                           | 35,000            |
| <b>SUBTOTAL</b>                         | <b>\$ 550,000</b> |

##### Fire

|                                   |                     |
|-----------------------------------|---------------------|
| Replacement of End of Life Radios | 393,000             |
| F-250 Reg Cab                     | 72,875              |
| Pierce Arrow XT Fire              | 1,030,000           |
| Frazer                            | 603,780             |
| Chevy Tahoe                       | 184,100             |
| F150                              | 70,000              |
| F150 Reg Cab Pickup               | 70,000              |
| F-350 Super                       | 160,000             |
| F-250 SC                          | 70,000              |
| <b>SUBTOTAL</b>                   | <b>\$ 2,653,755</b> |

##### Police

|                          |                     |
|--------------------------|---------------------|
| Chevy Tahoe              | 628,575             |
| Ford Escape              | 52,000              |
| F-150 First responder    | 154,000             |
| F-250                    | 77,500              |
| Ford Explorer- Eco Boost | 69,825              |
| Lenco Bearcat            | 257,600             |
| Ford Explorer- Hybrid    | 64,825              |
| <b>SUBTOTAL</b>          | <b>\$ 1,304,325</b> |

##### Parks

|  |                   |
|--|-------------------|
| Dodge Ram 5500 Regular Cab 5500 Series | 86,260            |
| F-250 Ext Cab                          | 77,500            |
| Dodge Promaster Cutaway                | 147,254           |
| <b>SUBTOTAL</b>                        | <b>\$ 311,014</b> |

##### Event Center

|                   |                   |
|-------------------|-------------------|
| Olympia Millenium | 187,230           |
| <b>SUBTOTAL</b>   | <b>\$ 187,230</b> |

##### Community Services

|                    |                  |
|--------------------|------------------|
| F-150 Super Cab    | 35,000           |
| F-250 Extended Cab | 36,840           |
| <b>SUBTOTAL</b>    | <b>\$ 71,840</b> |

##### Community Development

|                 |                  |
|-----------------|------------------|
| Ford Explorer   | 35,000           |
| <b>SUBTOTAL</b> | <b>\$ 35,000</b> |

##### Public Works

|                            |                   |
|----------------------------|-------------------|
| Tractor Backhoe            | 260,950           |
| F-450 Crew Cab Utility Bed | 118,330           |
| F-250 CAB                  | 42,160            |
| F-150                      | 29,900            |
| <b>SUBTOTAL</b>            | <b>\$ 451,340</b> |

**TOTAL \$ 5,564,504**

\*The items listed are on a replacement schedule based on their useful life. They are one-time replacements, then placed back into the rotation to be replaced at the end of the useful life of the new asset.

# REVENUE & EXPENSE SUMMARY

## FACILITY MAINTENANCE FUND

| <b>REVENUES</b>                     | 2020-2021           | 2021-2022           | 2021-2022           | 2022-2023         |
|-------------------------------------|---------------------|---------------------|---------------------|-------------------|
| <u>NON-OPERATING REVENUES</u>       | <u>ACTUAL</u>       | <u>BUDGET</u>       | <u>AMENDED</u>      | <u>BUDGET</u>     |
| Reimbursements                      | 77,065              | -                   | -                   | -                 |
| Interest                            | 21,820              | 38,710              | 15,000              | 18,000            |
| Intergovernmental                   | 413,166             | -                   | -                   | -                 |
| Transfers In                        | 320,170             | 1,000,000           | 1,400,000           | 481,097           |
| <b>TOTAL NON-OPERATING REVENUES</b> | <b>\$ 832,221</b>   | <b>\$ 1,038,710</b> | <b>\$ 1,415,000</b> | <b>\$ 499,097</b> |
| <b>TOTAL REVENUES</b>               | <b>\$ 832,221</b>   | <b>\$ 1,038,710</b> | <b>\$ 1,415,000</b> | <b>\$ 499,097</b> |
| <b>EXPENSES</b>                     | 2020-2021           | 2021-2022           | 2021-2022           | 2022-2023         |
| <u>MAINTENANCE</u>                  | <u>ACTUAL</u>       | <u>BUDGET</u>       | <u>AMENDED</u>      | <u>BUDGET</u>     |
| Facility Maintenance                | 1,292,127           | 815,000             | 1,550,867           | 94,686            |
| <b>TOTAL EXPENSES</b>               | <b>\$ 1,292,127</b> | <b>\$ 815,000</b>   | <b>\$ 1,550,867</b> | <b>\$ 94,686</b>  |

### FUND BALANCE PROJECTIONS

|                                    |                     |                     |
|------------------------------------|---------------------|---------------------|
| PROJECTED FUND BALANCE 10/1        | \$ 1,269,913        | \$ 1,134,046        |
| TOTAL PROJECTED REVENUES           | 1,415,000           | 499,097             |
| TOTAL PROJECTED EXPENSES           | (1,550,867)         | (94,686)            |
| <b>PROJECTED FUND BALANCE 9/30</b> | <b>\$ 1,134,046</b> | <b>\$ 1,538,457</b> |



# FACILITY MAINTENANCE

## FACILITY MAINTENANCE FUND

No Personnel in this Department

The Facility Maintenance Fund is an Internal Service Fund dedicated to accumulating resources to address large repairs and aging facility infrastructure. The accumulation of resources will help address major building repairs and prevent building deterioration. Routine maintenance and small repairs will continue to be addressed in the related operations and maintenance accounts.

# FACILITY MAINTENANCE

## FACILITY MAINTENANCE FUND

### EXPENSE SUMMARY

| CLASSIFICATION          | 2020-2021           | 2021-2022         | 2021-2022           | 2022-2023        |
|-------------------------|---------------------|-------------------|---------------------|------------------|
|                         | ACTUAL              | BUDGET            | AMENDED             | BUDGET           |
| Maintenance             | 1,292,127           | 815,000           | 1,550,867           | 94,686           |
| <b>DEPARTMENT TOTAL</b> | <b>\$ 1,292,127</b> | <b>\$ 815,000</b> | <b>\$ 1,550,867</b> | <b>\$ 94,686</b> |

### PROJECT DETAIL

| PROJECT  | 2020-2021           | 2021-2022         | 2021-2022           | 2022-2023        |
|--|---------------------|-------------------|---------------------|------------------|
|  | ACTUAL              | BUDGET            | AMENDED             | BUDGET           |
| Library Dehumidifier                           | 7,020               | -                 | -                   | -                |
| City Hall Safety Upgrades                      | 16,406              | -                 | -                   | -                |
| Roof Assessment and Repairs                    | 65,310              | -                 | -                   | -                |
| City Hall - Rotunda Door                       | 568,477             | -                 | -                   | -                |
| City Hall - Soundproofing 3rd floor Mullions   | 1,776               | -                 | -                   | -                |
| City Hall Liebert Units Replace                | 130,459             | -                 | -                   | -                |
| Remediation & HVAC Cleaning at PD Headquarters | 31,015              | -                 | -                   | -                |
| Sign Shop Office Change & Leak Repair          | 12,850              | -                 | -                   | -                |
| Duct Cleaning City Hall, MCPAR, & Library      | 187,691             | -                 | -                   | -                |
| Finance Cubical Remodel Phase II               | -                   | -                 | 275,000             | -                |
| Buffer Walls                                   | -                   | -                 | 125,000             | -                |
| Fire Station 3 Generator Replacement           | -                   | 135,000           | 135,000             | -                |
| Fire Station 4 Generator                       | -                   | -                 | 165,000             | -                |
| City Hall Generator                            | -                   | 40,000            | 40,000              | -                |
| PD Generator                                   | -                   | 180,000           | 180,000             | -                |
| PD Air Handlers                                | -                   | 460,000           | 460,000             | -                |
| AEC Sport Lighting & Audio/ Visual Upgrade     | 226,134             | -                 | 170,867             | -                |
| Unprogrammed Facility Maint.                   | 44,989              | -                 | -                   | 94,686           |
| <b>SUBTOTAL</b>                                | <b>\$ 1,292,127</b> | <b>\$ 815,000</b> | <b>\$ 1,550,867</b> | <b>\$ 94,686</b> |

# REVENUE & EXPENSE SUMMARY

## RISK MANAGEMENT FUND

| <b>REVENUES</b>                     | 2020-2021            | 2021-2022            | 2021-2022            | 2022-2023            |
|-------------------------------------|----------------------|----------------------|----------------------|----------------------|
| <u>OPERATING REVENUES</u>           | <u>ACTUAL</u>        | <u>BUDGET</u>        | <u>AMENDED</u>       | <u>BUDGET</u>        |
| Charges for Self Insurance:         |                      |                      |                      |                      |
| Employee*                           | 1,736,414            | 2,119,374            | 1,802,382            | 2,170,701            |
| Employer*                           | 9,333,633            | 9,327,413            | 9,795,439            | 10,025,996           |
| COBRA & Retiree Reimbursements      | 166,527              | 120,500              | 90,500               | 101,000              |
| Worker's Compensation Charges       | 930,016              | 881,073              | 881,073              | 881,073              |
| Other Insurance Charges             | 1,083,224            | 1,269,581            | 1,269,581            | 1,190,136            |
| Other Reimbursements                | 66,168               | 100,000              | 100,000              | 100,000              |
| PARS Reimbursement                  | 224,512              | 300,000              | 300,000              | 300,000              |
| <b>TOTAL OPERATING REVENUES</b>     | <b>\$ 13,540,494</b> | <b>\$ 14,117,941</b> | <b>\$ 14,238,975</b> | <b>\$ 14,768,906</b> |
| <u>NON-OPERATING REVENUES</u>       |                      |                      |                      |                      |
| Interest                            | 150,206              | 243,865              | 125,000              | 140,000              |
| Operating Transfers In              | 758,263              | 414,758              | 414,758              | 624,959              |
| <b>TOTAL NON-OPERATING REVENUES</b> | <b>\$ 908,469</b>    | <b>\$ 658,623</b>    | <b>\$ 539,758</b>    | <b>\$ 764,959</b>    |
| <b>TOTAL REVENUES</b>               | <b>\$ 14,448,963</b> | <b>\$ 14,776,564</b> | <b>\$ 14,778,733</b> | <b>\$ 15,533,865</b> |

| <b>EXPENSES</b>                 | 2020-2021            | 2021-2022            | 2021-2022            | 2022-2023            |
|---------------------------------|----------------------|----------------------|----------------------|----------------------|
| <u>GENERAL GOVERNMENT</u>       | <u>ACTUAL</u>        | <u>BUDGET</u>        | <u>AMENDED</u>       | <u>BUDGET</u>        |
| Administration                  | 602,100              | 689,281              | 735,479              | 813,860              |
| Health and Dental               | 11,092,321           | 10,868,832           | 10,886,039           | 11,750,952           |
| Worker's Compensation           | 578,216              | 660,000              | 660,000              | 710,000              |
| Post Employment                 | 224,903              | 300,000              | 300,000              | 300,000              |
| Other Insurance                 | 972,933              | 1,419,000            | 1,382,929            | 1,439,000            |
| <b>TOTAL GENERAL GOVERNMENT</b> | <b>\$ 13,470,473</b> | <b>\$ 13,937,113</b> | <b>\$ 13,964,447</b> | <b>\$ 15,013,812</b> |
| <b>TOTAL EXPENSES</b>           | <b>\$ 13,470,473</b> | <b>\$ 13,937,113</b> | <b>\$ 13,964,447</b> | <b>\$ 15,013,812</b> |

### FUND BALANCE PROJECTIONS

|                                    |                     |                      |                      |                      |
|------------------------------------|---------------------|----------------------|----------------------|----------------------|
| PROJECTED FUND BALANCE 10/1        | \$ 8,760,447        | \$ 9,398,139         | \$ 9,738,937         | \$ 10,553,223        |
| TOTAL PROJECTED REVENUES           | 14,448,963          | 14,776,564           | 14,778,733           | 15,533,865           |
| TOTAL PROJECTED EXPENSES           | (13,470,473)        | (13,937,113)         | (13,964,447)         | (15,013,812)         |
| <b>PROJECTED FUND BALANCE 9/30</b> | <b>\$ 9,738,937</b> | <b>\$ 10,237,590</b> | <b>\$ 10,553,223</b> | <b>\$ 11,073,276</b> |

| <b>FUND BALANCE</b>       |                     |                      |                      |                      |
|---------------------------|---------------------|----------------------|----------------------|----------------------|
| Health and Dental         | \$ 6,890,661        | \$ 7,469,147         | \$ 7,497,221         | \$ 7,995,065         |
| Worker's Compensation     | 1,635,220           | 1,705,510            | 1,856,293            | 2,027,366            |
| Other Insurance           | 1,213,056           | 1,062,932            | 1,199,708            | 1,050,844            |
| <b>TOTAL FUND BALANCE</b> | <b>\$ 9,738,937</b> | <b>\$ 10,237,589</b> | <b>\$ 10,553,222</b> | <b>\$ 11,073,275</b> |

|                       |           |            |            |            |
|-----------------------|-----------|------------|------------|------------|
| City-wide Subrogation | \$ 94,032 | \$ 150,000 | \$ 100,000 | \$ 150,000 |
|-----------------------|-----------|------------|------------|------------|

\*Assumes 96% employment for 2021-2022 Budget and 2022-2023 Budget.

# RISK MANAGEMENT

## RISK MANAGEMENT FUND



\*Position split between Risk Fund and General Fund

# RISK MANAGEMENT

## RISK MANAGEMENT FUND

The purpose of the Risk Management Fund is to effectively manage the City's insurance contracts, and to recover costs in order to maintain adequate reserve for premiums and claims. The Risk Management Fund includes the health and dental insurance benefits offered to City employees, as well as property, liability, and worker's compensation insurance coverage. Contributions to the fund are comprised of charges to the operating departments for the City's share of expenses, and payroll deductions for the employees' elected health and supplemental coverage.

### ACCOMPLISHMENTS IN FY2022

#### Goal 5. Engaged and connected Allen community

- Hosted several DPS training events that allowed the City the opportunity to obtain certification in Work Zone Safety, Department of Transportation compliance and Occupational Safety and Health Administration (OSHA) compliance.
- Partnered with Texas Municipal League and hosted several safety related trainings.

#### Goal 4. High-performing City team providing resident-focused services

- Increased Wellness Program onsite and virtual activities to include fitness challenges, mental health training for employees and supervisors, financial planning services and education, and injury prevention and treatment seminars from Airrosti.
- Offered Insurance 101 and 102 classes for employees to learn how to use healthcare more efficiently and avoid overpaying for medical bills.
- Offered onsite and virtual meetings with employees during Open Enrollment to help employees when choosing their benefits.
- Continued the subrogation program to reduce repair cost for damaged property.
- Continued to conduct a physical audit on City fleet.
- Performed safety inspection on all City owned assets.
- Redesigned the Wellness Program to increase participation as a way to manage claims costs.
- Revised medical plans to encourage fiscally responsible medical spending.
- Increased participation in the Employee Assistance Program and Cariloop services to assist employees with acquiring doctors and health services.
- Hosted the Mental Health Fair for employees before the holiday season and returned to the in-person Health Fair for employees.
- Increased participation in the HSA medical plan from FY2020 plan year through improved employee education and 1:1 meetings with employees.
- Continued to see increases in preventive medical screenings and tests from prior years and are well above the national average in the percentage of preventive services received.
- Monitored and implemented Patient Protection and Affordable Care Act (PPACA) required changes including but not limited to 30-hour tracking, Patient-Centered Outcomes Research Institute (PCORI) Fees and ensured essential health benefits.
- Increased participation to the 457 retirement plan and decreased administration fees for employees.
- Offered SmartDollar financial savings program to help employees pay off debt, save for emergencies and for their retirement.

## INTERNAL SERVICE FUNDS

- Applied for and received access to the Enrich financial wellness platform through a grant from Wells Fargo Foundation, the Center for State and Local Government Excellence and the International Public Management Association for Human Resources and the National Association of State Treasurer's Foundation.

## OBJECTIVES FOR FY2023

### **Goal 4. High-performing City team providing resident-focused services**

- Provide training opportunities for all City employees on various safety related subjects.
- Implement a new auto safety policy to ensure accountability.
- Create an atmosphere of "safety awareness" via training and education.
- Provide educational opportunities to employees to maximize benefits while reducing costs.
- Continue to develop new Risk Management programs ensuring the safety of all employees and citizens.
- Provide supervisor training for Risk Management program.
- Enhance the Wellness Program to increase participation and manage claims cost.
- Continue to Focus on reduction in tobacco usage.
- Educate employees on the cost savings of using stand alone surgery centers and imaging services.
- Continue to increase participation in the Employee Wellness Program through offering a variety of programs and team challenges to increase employee engagement.
- Continue to monitor and implement PPACA required benefit changes.

# RISK MANAGEMENT

## RISK MANAGEMENT FUND

## EXPENSE SUMMARY

| CLASSIFICATION          | 2020-2021            | 2021-2022            | 2021-2022            | 2022-2023            |
|-------------------------|----------------------|----------------------|----------------------|----------------------|
|                         | ACTUAL               | BUDGET               | AMENDED              | BUDGET               |
| Personnel Services      | 455,630              | 526,961              | 537,089              | 612,926              |
| Operations              | 12,801,650           | 12,968,960           | 12,986,166           | 13,916,807           |
| Supplies                | 3,323                | 2,160                | 2,160                | 55,047               |
| Maintenance             | 3,140                | 4,750                | 4,750                | 4,750                |
| Professional Services   | 206,730              | 434,282              | 434,282              | 424,282              |
| <b>DEPARTMENT TOTAL</b> | <b>\$ 13,470,473</b> | <b>\$ 13,937,113</b> | <b>\$ 13,964,447</b> | <b>\$ 15,013,812</b> |

## PERSONNEL SUMMARY

| FULL TIME                         | 2020-2021  | 2021-2022  | 2021-2022  | 2022-2023  |
|-----------------------------------|------------|------------|------------|------------|
|                                   | ACTUAL     | BUDGET     | AMENDED    | BUDGET     |
| Risk Manager                      | 1.0        | 1.0        | 1.0        | 1.0        |
| Human Resources Manager*          | 0.0        | 0.5        | 0.5        | 0.5        |
| Human Resources Supervisor*       | 0.5        | 0.0        | 0.0        | 0.0        |
| Safety Coordinator                | 1.0        | 1.0        | 1.0        | 1.0        |
| Senior Human Resources Analyst    | 1.0        | 1.0        | 1.0        | 1.0        |
| Human Resource Generalist*        | 0.0        | 0.0        | 0.0        | 0.5        |
| Senior Risk Analyst               | 1.0        | 1.0        | 1.0        | 1.0        |
| <b>TOTAL FULL TIME</b>            | <b>4.5</b> | <b>4.5</b> | <b>4.5</b> | <b>5.0</b> |
| <b>TOTAL FULL-TIME-EQUIVALENT</b> | <b>4.5</b> | <b>4.5</b> | <b>4.5</b> | <b>5.0</b> |

\*Funding for these positions is split between the Risk Fund and the General Fund

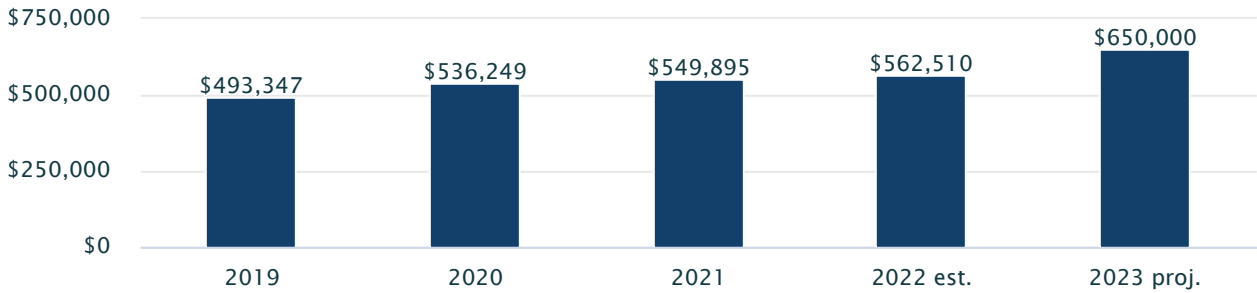
# RISK MANAGEMENT

## RISK MANAGEMENT FUND

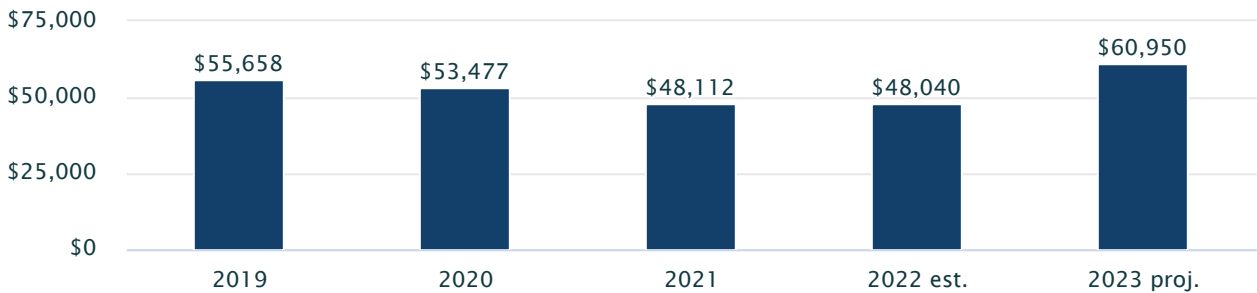
### PERFORMANCE MEASURES

#### Casualty Program Costs

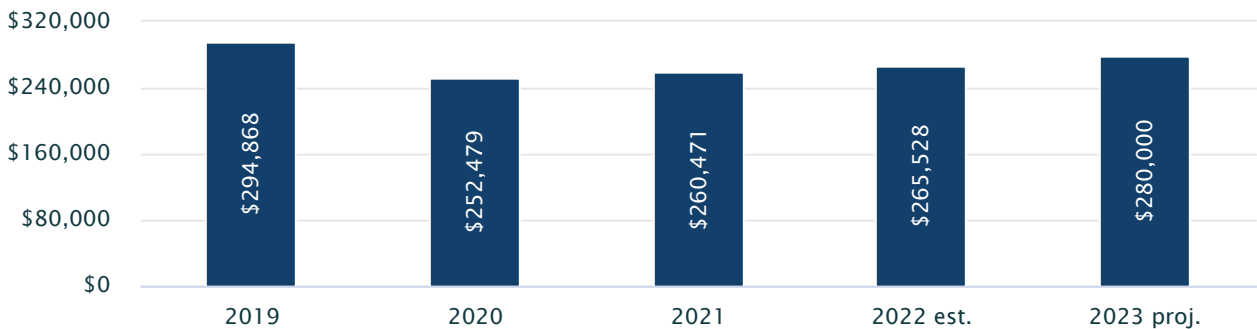
Workers Compensation Program Costs



General Liability Program Cost



Automobile Liability and Physical Damage Claim Costs



#### Harassment and Discrimination Claims

The City has had a total of six Title VII related claims since 1997, which is a very low rate. Title VII refers to a specific section of the Federal Civil Rights Act of 1964 that addresses discrimination in the workplace. Title VII claims therefore are not related to injuries, but instead are from issues such as sexual harassment or discrimination based on race, ethnicity, sex, and other protected classes. A lack of claims indicates a positive organizational culture combined with controls to prevent and resolve issues before they turn into formal grievances.





# ! COMPONENT i UNITS



# REVENUE & EXPENSE SUMMARY

## ECONOMIC DEVELOPMENT CORP. FUND

| <b>REVENUES</b>                     | 2020-2021            | 2021-2022            | 2021-2022            | 2022-2023            |
|-------------------------------------|----------------------|----------------------|----------------------|----------------------|
| <u>OPERATING REVENUES</u>           | <u>ACTUAL</u>        | <u>BUDGET</u>        | <u>AMENDED</u>       | <u>BUDGET</u>        |
| Sales Tax                           | 12,567,041           | 11,164,900           | 13,946,576           | 14,800,195           |
| <b>TOTAL OPERATING REVENUES</b>     | <b>\$ 12,567,041</b> | <b>\$ 11,164,900</b> | <b>\$ 13,946,576</b> | <b>\$ 14,800,195</b> |
| <b>NON-OPERATING REVENUES</b>       |                      |                      |                      |                      |
| Interest                            | 140,326              | 177,722              | 125,590              | 146,467              |
| Miscellaneous Revenue               | 12,671               | -                    | 21,776               | 20,100               |
| Other Reimbursements                | 1,908                | -                    | 52,961               | -                    |
| Sale of Properties                  | -                    | -                    | 11,572,631           | -                    |
| Bond Proceeds                       | 2,295,000            | -                    | -                    | -                    |
| Contributions                       | -                    | -                    | 42,068               | 42,068               |
| <b>TOTAL NON-OPERATING REVENUES</b> | <b>\$ 2,449,905</b>  | <b>\$ 177,722</b>    | <b>\$ 11,815,026</b> | <b>\$ 208,635</b>    |
| <b>TOTAL REVENUES</b>               | <b>\$ 15,016,946</b> | <b>\$ 11,342,622</b> | <b>\$ 25,761,602</b> | <b>\$ 15,008,830</b> |

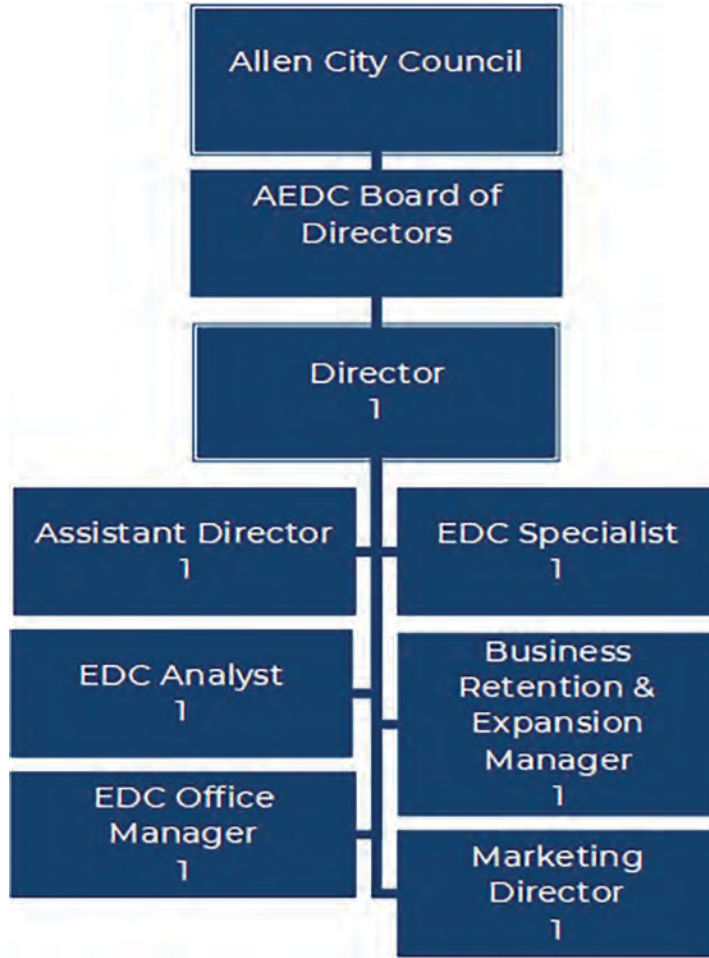
| <b>EXPENSES</b>                 | 2020-2021            | 2021-2022            | 2021-2022           | 2022-2023            |
|---------------------------------|----------------------|----------------------|---------------------|----------------------|
| <u>GENERAL GOVERNMENT</u>       | <u>ACTUAL</u>        | <u>BUDGET</u>        | <u>AMENDED</u>      | <u>BUDGET</u>        |
| Operations                      | 1,642,822            | 1,924,131            | 2,006,413           | 2,046,108            |
| Economic Grant Incentives       | 6,052,689            | 13,802,138           | 4,762,731           | 8,561,250            |
| Capital                         | 684,018              | -                    | 758,000             | -                    |
| <b>TOTAL GENERAL GOVERNMENT</b> | <b>\$ 8,379,529</b>  | <b>\$ 15,726,269</b> | <b>\$ 7,527,144</b> | <b>\$ 10,607,358</b> |
| Debt Service                    | 2,405,836            | 2,358,247            | 2,358,247           | 1,684,443            |
| <b>TOTAL EXPENSES</b>           | <b>\$ 10,785,365</b> | <b>\$ 18,084,516</b> | <b>\$ 9,885,391</b> | <b>\$ 12,291,801</b> |

### FUND BALANCE PROJECTIONS

|                                    |                      |                      |
|------------------------------------|----------------------|----------------------|
| PROJECTED FUND BALANCE 10/1        | \$ 15,395,523        | \$ 31,271,734        |
| TOTAL PROJECTED REVENUES           | 25,761,602           | 15,008,830           |
| TOTAL PROJECTED EXPENSES           | (9,885,391)          | (12,291,801)         |
| <b>PROJECTED FUND BALANCE 9/30</b> | <b>\$ 31,271,734</b> | <b>\$ 33,988,763</b> |

# ECONOMIC DEVELOPMENT

## ECONOMIC DEVELOPMENT CORP. FUND



# ECONOMIC DEVELOPMENT

## ECONOMIC DEVELOPMENT CORP. FUND

The Allen Economic Development Corporation (AEDC) was formed in 1992 by the citizens of Allen. Its primary mission is to recruit and retain businesses to increase the tax base and create quality jobs. The AEDC is overseen by a five-member board appointed by the City Council and is funded by one-half cent sales tax. AEDC efforts stimulate employment, retail sales and the commercial tax base which in turn reduces the property tax burden and improves the quality of life of Allen's residents.

### ACCOMPLISHMENTS IN FY2022

#### Goal 3. Vibrant community with lively destinations and successful commercial centers

- Recruited corporate headquarters for MD7 with 200 employees to lease a full floor at One Bethany West (OBW). Eliminated OBW incentive obligations through leasing activity.
- Completed major components of The Farm in Allen, including \$22+ million in infrastructure, open space (lake), 475-car garage and The Hub entertainment project with support of negotiated City/AEDC package. Achieve Best Real Estate Deal Award from DBJ in mixed-use category. Negotiated incentive package for FarmWORK One, the first office building in the project. Phase 1 of the project includes a \$123 million capital investment and the full project has a \$958 million capital investment. Actively recruited multiple entertainment projects to The Farm.
- Facilitated plans for the first phase of Sloan Corners (260-acre project at SH121 and US 75) and sold 31-acres of AEDC-owned land to Billingsley Co. to support the project. Phase 1 includes an initial \$15-20M in infrastructure/parks, 270,000 SF of office space and 55,000 SF of retail/restaurant space. Completed property/sales tax pro forma on full project.
- Recruited Strike Photonics to purchase the 165,000-square foot office building at 600 Millennium Drive and create 400 jobs with a capital investment of \$84 million. Retrofit off building in Q1 of 2022.
- Worked closely with Ray Washburne (Charter Holdings) on their purchase of the Watters Creek center. Assisting with improvements to the center and locations within the center for new office buildings.
- Assisted +/- 80 acre Tech/Industrial and Mixed-Use project by Stillwater Capital and Stream Realty to provide greater assurance that a 115,000 SF Class A office project will be constructed. Negotiated office incentive package.
- Recruited Katy Trail Ice House to purchase 10-acres and announce opening on the entertainment project in 2024. Project is also planned to include 170,000+ SF of office that is under review.
- Facilitated completion of the 105,000 SF technology-focused office building in Watters Creek by Heady Investments. Actively recruiting multiple office tenants to the project.
- Supported CUTX in purchasing 68,000-SF at 415 Century Parkway for 100+ employee operation with Fair Lease, mortgage and I.T. divisions. Resulted in all CUTX headquarters operations being located in Allen.
- Recruited National Produce Consultants (32 jobs, 9,000SF) to occupy space at One Allen Center and Keynote Photonics (23 jobs, 9,000SF) to occupy space at the Office Campus at Allen.
- Established Pilot Program for AEDO Small Business Grant Program and developed guidelines based on Board and local company input. Staff is implementing.

## OBJECTIVES FOR FY2023

### Goal 3. Vibrant community with lively destinations and successful commercial centers

#### Objective - Develop Highway 121 as a major community and regional destination

- Work with landowners and developers to attract large corporate campus users and mixed-use developments along state highway (SH) 121 including Sloan Corners, Allen Gateway, The Farm, The Avenue and the 23-acre parcel owned by AEDC.
- Explore partnerships to support the construction of Class A office space on SH 121 and to recruit corporate headquarters to Allen.
- Use economic impact data to evaluate incentive partnerships for infrastructure investment on SH 121.
- Consider partnerships and collaborations to market the SH 121 corridor.

#### Objective - Have an “Allen” sense of place and its own identity known by residents

- Recruit tenants to fill existing office buildings and stimulate new office development for the Watters Creek District and surrounding area.
- Market future phases of the One Bethany development to increase tenant occupancy.
- Facilitate preleasing of the Heady Investments office building in the Watters Creek District and the office building proposed for the Stacy Green development.
- Secure corporate tenants for light industrial buildings including 915 Enterprise Boulevard and the new buildings proposed for the Stacy Green development.
- Communicate information on the programs at the new Collin College Technical Campus to Allen businesses.
- Continue implementation of the digital marketing and business development campaigns targeting site selectors and corporate decision makers and expand a national and regional PR marketing program.
- Attract facilities that support high-growth small businesses and implement the Small Business Grant Program to support those employers.
- Focus on target Allen employers identified by the Business Retention & Expansion (BRE) Analytics Program to facilitate the retention and expansion of these companies and measure the impact of the BRE Program.
- Assist in attracting economic growth to the Allen Central Business District.

# ECONOMIC DEVELOPMENT

## ECONOMIC DEVELOPMENT CORP. FUND

### EXPENSE SUMMARY

| CLASSIFICATION          | 2020-2021           | 2021-2022            | 2021-2022           | 2022-2023            |
|-------------------------|---------------------|----------------------|---------------------|----------------------|
|                         | ACTUAL              | BUDGET               | AMENDED             | BUDGET               |
| Personnel Services      | 861,220             | 974,870              | 944,112             | 1,044,924            |
| Operations              | 6,602,513           | 14,488,285           | 5,442,078           | 9,282,037            |
| Supplies                | 7,457               | 9,000                | 9,000               | 9,000                |
| Professional Services   | 222,024             | 251,306              | 372,146             | 268,589              |
| Miscellaneous           | 2,297               | 2,808                | 1,808               | 2,808                |
| Capital                 | 684,018             | -                    | 758,000             | -                    |
| <b>DEPARTMENT TOTAL</b> | <b>\$ 8,379,529</b> | <b>\$ 15,726,269</b> | <b>\$ 7,527,144</b> | <b>\$ 10,607,358</b> |

### PERSONNEL SUMMARY

| FULL TIME                         | 2020-2021  | 2021-2022  | 2021-2022  | 2022-2023  |
|-----------------------------------|------------|------------|------------|------------|
|                                   | ACTUAL     | BUDGET     | AMENDED    | BUDGET     |
| Director                          | 1          | 1          | 1          | 1          |
| Assistant Director                | 1          | 1          | 1          | 1          |
| EDC Marketing Director            | 1          | 1          | 1          | 1          |
| Business Retention & Exp. Manager | 1          | 1          | 1          | 1          |
| Economic Development Analyst      | 1          | 1          | 1          | 1          |
| EDC Office Manager                | 1          | 1          | 1          | 1          |
| Administrative Assistant          | 1          | 1          | 1          | 1          |
| <b>TOTAL FULL TIME</b>            | <b>7</b>   | <b>7</b>   | <b>7</b>   | <b>7</b>   |
| TEMPORARY                         |            |            |            |            |
| Interns                           | 0.5        | 0.5        | 0.5        | 0.5        |
| <b>TOTAL TEMPORARY</b>            | <b>0.5</b> | <b>0.5</b> | <b>0.5</b> | <b>0.5</b> |
| <b>TOTAL FULL-TIME-EQUIVALENT</b> | <b>7.5</b> | <b>7.5</b> | <b>7.5</b> | <b>7.5</b> |

### CAPITAL EXPENSE LIST\*

| LAND                           | 2020-2021         | 2021-2022   | 2021-2022         | 2022-2023   |
|--------------------------------|-------------------|-------------|-------------------|-------------|
|                                | ACTUAL            | BUDGET      | AMENDED           | BUDGET      |
| NTMWD land & 303 W. Boyd Drive | -                 | -           | 758,000           | -           |
| Duplex at 307 W. Main          | 379,010           | -           | -                 | -           |
| Former USPS Land (304 W. Boyd) | 305,008           | -           | -                 | -           |
| <b>SUBTOTAL</b>                | <b>\$ 684,018</b> | <b>\$ -</b> | <b>\$ 758,000</b> | <b>\$ -</b> |

\*The items listed are non-recurring capital expenses based on increased service to the community.

# ECONOMIC DEVELOPMENT: DEBT SERVICE

## ECONOMIC DEVELOPMENT CORP. FUND

### EXPENSE SUMMARY

| CLASSIFICATION          | 2020-2021           | 2021-2022           | 2021-2022           | 2022-2023           |
|-------------------------|---------------------|---------------------|---------------------|---------------------|
|                         | ACTUAL              | BUDGET              | AMENDED             | BUDGET              |
| Professional Services   | 1,080               | 1,850               | 1,850               | 1,850               |
| Debt Service            | 2,404,756           | 2,356,397           | 2,356,397           | 1,682,593           |
| <b>DEPARTMENT TOTAL</b> | <b>\$ 2,405,836</b> | <b>\$ 2,358,247</b> | <b>\$ 2,358,247</b> | <b>\$ 1,684,443</b> |

### EXPENSE DETAIL

| PROFESSIONAL SERVICES          | 2020-2021           | 2021-2022           | 2021-2022           | 2022-2023           |
|--------------------------------|---------------------|---------------------|---------------------|---------------------|
|                                | ACTUAL              | BUDGET              | AMENDED             | BUDGET              |
| Contractual Services           | 1,080               | 1,850               | 1,850               | 1,850               |
| <b>SUBTOTAL</b>                | <b>\$ 1,080</b>     | <b>\$ 1,850</b>     | <b>\$ 1,850</b>     | <b>\$ 1,850</b>     |
| DEBT SERVICE                   | 2020-2021           | 2021-2022           | 2021-2022           | 2022-2023           |
|                                | ACTUAL              | BUDGET              | AMENDED             | BUDGET              |
| Principal                      | 1,205,000           | 1,245,000           | 1,245,000           | 1,305,000           |
| Interest Expense               | 435,842             | 425,743             | 425,743             | 371,793             |
| Miscellaneous Debt Expense     | 84,061              | 5,800               | 5,800               | 5,800               |
| Lebow Trust - Principal        | 653,453             | 653,454             | 666,523             | -                   |
| Lebow Trust - Interest Expense | 26,400              | 26,400              | 13,331              | -                   |
| <b>SUBTOTAL</b>                | <b>\$ 2,404,756</b> | <b>\$ 2,356,397</b> | <b>\$ 2,356,397</b> | <b>\$ 1,682,593</b> |
| <b>TOTAL EXPENSES</b>          | <b>\$ 2,405,836</b> | <b>\$ 2,358,247</b> | <b>\$ 2,358,247</b> | <b>\$ 1,684,443</b> |

### SALES TAX REVENUE BONDS

| FISCAL YEAR  | PRINCIPAL         | INTEREST         | TOTAL ANNUAL      |
|--------------|-------------------|------------------|-------------------|
| 2023         | 1,305,000         | 371,793          | 1,676,793         |
| 2024         | 1,515,000         | 314,743          | 1,829,743         |
| 2025         | 1,580,000         | 253,845          | 1,833,845         |
| 2026         | 1,645,000         | 189,015          | 1,834,015         |
| 2027         | 1,715,000         | 120,468          | 1,835,468         |
| 2028         | 390,000           | 47,778           | 437,778           |
| 2029         | 390,000           | 14,098           | 404,098           |
| 2030         | 400,000           | 33,688           | 433,688           |
| 2031         | 180,000           | 25,863           | 205,863           |
| 2032         | 180,000           | 22,083           | 202,083           |
| 2033         | 185,000           | 18,303           | 203,303           |
| 2034         | 190,000           | 14,048           | 204,048           |
| 2035         | 195,000           | 9,678            | 204,678           |
| 2036         | 200,000           | 4,900            | 204,900           |
| 2037         | -                 | -                | -                 |
| <b>TOTAL</b> | <b>10,070,000</b> | <b>1,440,303</b> | <b>11,510,303</b> |

# ECONOMIC DEVELOPMENT: DEBT SERVICE

## ECONOMIC DEVELOPMENT CORP. FUND

### DEBT SERVICE REQUIREMENT

| Bond Series                     | Date of Issue | Amount Issued        | Interest Rate | Maturity Date | Balance as of 10/1/2022 | Required Principal 2022-2023 | Required Interest 2022-2023 | Total Required 2022-2023 |
|---------------------------------|---------------|----------------------|---------------|---------------|-------------------------|------------------------------|-----------------------------|--------------------------|
| <b>SALES TAX REVENUE BONDS:</b> |               |                      |               |               |                         |                              |                             |                          |
| 2017A                           | 12/13/16      | 11,810,000           | 2%-5%         | 09/01/25      | 6,065,000               | 1,100,000                    | 303,250                     | 1,403,250                |
| 2020                            | 6/29/16       | 2,115,000            | 0.764%-2.05%  | 09/01/30      | 1,710,000               | 205,000                      | 26,475                      | 231,475                  |
| 2021                            | 6/1/21        | 2,295,000            | 0.65-2.45%    | 09/01/36      | 2,295,000               | 0                            | 42,068                      | 42,068                   |
| <b>TOTAL</b>                    |               | <b>\$ 16,220,000</b> |               |               | <b>\$ 10,070,000</b>    | <b>\$ 1,305,000</b>          | <b>\$ 371,793</b>           | <b>\$ 1,676,793</b>      |

### BOND RATINGS

In June of 2021, the EDC revenue debt rating was reaffirmed at Aa2 by Moody's.



# REVENUE & EXPENSE SUMMARY

## COMMUNITY DEVELOPMENT CORP. FUND

|                                 | 2020-2021<br><u>ACTUAL</u> | 2021-2022<br><u>ORIGINAL</u> | 2021-2022<br><u>AMENDED</u> | 2022-2023<br><u>BUDGET</u> |
|---------------------------------|----------------------------|------------------------------|-----------------------------|----------------------------|
| Restricted for Capital Projects | 6,481,055                  | 3,494,030                    | 12,609,475                  | 11,836,800                 |
| Restricted for CIP New Projects | 7,950,000                  | 3,109,417                    | 4,094,491                   | 2,780,561                  |
| Restricted for Parks Facility   | 4,000,000                  | -                            | 4,000,000                   | 4,000,000                  |
| Unrestricted Fund Balance       | 1,889,075                  | 3,871,997                    | 6,387,924                   | 9,284,902                  |
| <b>BEGINNING FUND BALANCE</b>   | <b>\$ 20,320,130</b>       | <b>\$ 10,475,444</b>         | <b>\$ 27,091,890</b>        | <b>\$ 27,902,263</b>       |

**REVENUES**

|                         |                      |                      |                      |                      |
|-------------------------|----------------------|----------------------|----------------------|----------------------|
| Sales Tax               | 12,567,041           | 11,164,900           | 13,946,576           | 14,800,195           |
| Interest On Investments | 212,370              | 360,858              | 323,087              | 373,935              |
| Contributions           | -                    | -                    | 10,699               | -                    |
| Sale of Assets          | 10,050               | -                    | 5,319                | -                    |
| <b>TOTAL REVENUES</b>   | <b>\$ 12,789,461</b> | <b>\$ 11,525,758</b> | <b>\$ 14,285,681</b> | <b>\$ 15,174,130</b> |

|                        |                      |                      |                      |                      |
|------------------------|----------------------|----------------------|----------------------|----------------------|
| <b>TOTAL AVAILABLE</b> | <b>\$ 33,109,591</b> | <b>\$ 22,001,202</b> | <b>\$ 41,377,571</b> | <b>\$ 43,076,393</b> |
|------------------------|----------------------|----------------------|----------------------|----------------------|

**EXPENSES**

OPERATIONS

|                         | 2020-2021<br><u>ACTUAL</u> | 2021-2022<br><u>ORIGINAL</u> | 2021-2022<br><u>AMENDED</u> | 2022-2023<br><u>BUDGET</u> |
|-------------------------|----------------------------|------------------------------|-----------------------------|----------------------------|
| Operations              | 13,777                     | 15,617                       | 15,617                      | 18,117                     |
| Supplies                | 244,785                    | 10,365                       | 33,832                      | -                          |
| Maintenance             | 350,942                    | 200,000                      | 512,923                     | 200,000                    |
| Professional Services   | 851,700                    | 2,572,087                    | 2,741,757                   | 3,036,467                  |
| Operational Support     | -                          | -                            | -                           | 674,162                    |
| Capital                 | 140,908                    | -                            | 485,877                     | 851,832                    |
| <b>TOTAL OPERATIONS</b> | <b>\$ 1,602,112</b>        | <b>\$ 2,798,069</b>          | <b>\$ 3,790,006</b>         | <b>\$ 4,780,578</b>        |

NON-OPERATIONS

|                              |                     |                     |                     |                      |
|------------------------------|---------------------|---------------------|---------------------|----------------------|
| Economic Incentive           | 177,893             | 900,000             | 2,400,000           | 400,000              |
| Capital Improvement Projects | 1,821,580           | 5,436,388           | 4,867,166           | 17,285,747           |
| <b>TOTAL NON-OPERATIONS</b>  | <b>\$ 1,999,473</b> | <b>\$ 6,336,388</b> | <b>\$ 7,267,166</b> | <b>\$ 17,685,747</b> |

|                       |                     |                      |                      |                      |
|-----------------------|---------------------|----------------------|----------------------|----------------------|
| Debt Service          | 2,416,116           | 2,418,136            | 2,418,136            | 2,417,211            |
| <b>TOTAL EXPENSES</b> | <b>\$ 6,017,701</b> | <b>\$ 11,552,593</b> | <b>\$ 13,475,308</b> | <b>\$ 24,883,536</b> |

**ENDING FUND BALANCE**

|                                 |                      |                      |                      |                      |
|---------------------------------|----------------------|----------------------|----------------------|----------------------|
| Restricted for Capital Projects | 12,609,475           | 1,167,059            | 11,836,800           | 1,331,614            |
| Restricted for Parks Facility   | 4,000,000            | -                    | 4,000,000            | -                    |
| Unrestricted Fund Balance       | 10,482,415           | 9,281,550            | 12,065,463           | 16,861,243           |
| <b>ENDING FUND BALANCE</b>      | <b>\$ 27,091,890</b> | <b>\$ 10,448,609</b> | <b>\$ 27,902,263</b> | <b>\$ 18,192,857</b> |

# COMMUNITY DEVELOPMENT CORPORATION

## COMMUNITY DEVELOPMENT CORP. FUND

No Personnel in this Department

Formed in 1996 by the voters of Allen, the Allen Community Development Corporation (CDC) receives funds from the Type B half-cent sales tax for community development projects. The Allen City Council appoints the seven-member board. The CDC identifies and authorizes projects to be funded by the tax. Expenditures are subject to the provisions of the Development Corporation Act of 1979 and Local Government Code, Title 12, Subtitle C1. The Type B half-cent sales tax continues to enable the City of Allen to undertake scores of quality-of-life projects, equipment purchases and community programs that would otherwise have to compete for limited sources of funds or remain unrealized.

### ACCOMPLISHMENTS IN FY2022

#### Goal 3. Vibrant community with lively destinations and successful commercial centers

- Publicized and conducted the annual “Town Hall” meeting to obtain public input regarding projects funded by the Type B half-cent sales tax.
- Oversaw the expenditure of Type B half-cent sales tax revenue on projects including:
  - Trail Development and Enhancement
  - Market Street Allen USA Celebration
  - Demand Response – paratransit transportation
  - 3rd Party Consultant for TRC process
  - Park/Playground Shade program
  - Aquatic improvements – DRN Slide
  - Parks system erosion study
  - Equipment replacement
  - Stephen G. Terrell Recreation Center (restricted funds)
  - Rolling Hills Park Construction
  - Visitor and restoration enhancement (Connemara Conservancy)
  - Begin Allen Drive flyover improvements
  - Ford Park Redevelopment Phase I (design only)
  - Adaptive/Inclusive play features & improvements
  - Molsen Farm Water Well Restoration

## OBJECTIVES FOR FY2023

### Goal 3. Vibrant community with lively destinations and successful commercial centers

- Publicize and conduct the annual “Town Hall” meeting to obtain public input regarding projects funded by the Type B half-cent sales tax.
- Oversee the expenditure of Type B half-cent sales tax revenue for the following projects:
  - Trail Development and Enhancement
  - Market Street Allen USA Celebration
  - Demand Response – paratransit transportation
  - 3rd Party Consultant
  - ADA Transition Plan
  - Two Shuttle Busses - Senior Center
  - Ford Park Redevelopment
  - Forestry Trail Maintenance Equipment Replacement
  - Playground Replacement
  - Rowlett Trail Construction
  - Security Camera Consultant
  - Special Event Equipment Storage Building
  - Maintenance Equipment Replacement
  - Trail Maintenance
  - Improved Public Access (Connemara Conservancy)

# COMMUNITY DEVELOPMENT CORPORATION

## COMMUNITY DEVELOPMENT CORP. FUND

### EXPENSE SUMMARY

| CLASSIFICATION               | 2020-2021<br>ACTUAL | 2021-2022<br>ORIGINAL | 2021-2022<br>AMENDED | 2022-2023<br>BUDGET  |
|------------------------------|---------------------|-----------------------|----------------------|----------------------|
| Operations                   | 13,781              | 15,617                | 15,617               | 18,117               |
| Supplies                     | 244,785             | 10,365                | 33,832               | -                    |
| Maintenance                  | 350,942             | 200,000               | 512,923              | 200,000              |
| Professional Services        | 851,700             | 2,572,087             | 2,741,757            | 3,036,467            |
| Capital                      | 140,908             | -                     | 485,877              | 851,832              |
| Economic Incentive           | 177,893             | 900,000               | 2,400,000            | 400,000              |
| Operational Support          | -                   | -                     | -                    | 674,162              |
| Capital Improvement Projects | 1,821,580           | 5,436,388             | 4,867,166            | 17,285,747           |
| <b>DEPARTMENT TOTAL</b>      | <b>\$ 3,601,589</b> | <b>\$ 9,134,457</b>   | <b>\$ 11,057,172</b> | <b>\$ 22,466,325</b> |

### CAPITAL EXPENSE DETAIL\*

| MACHINERY & EQUIPMENT                | 2020-2021<br>ACTUAL | 2021-2022<br>ORIGINAL | 2021-2022<br>AMENDED | 2022-2023<br>BUDGET |
|--------------------------------------|---------------------|-----------------------|----------------------|---------------------|
| Maintenance Equipment Replacement    | -                   | -                     | 420,000              | 263,612             |
| Forestry Trail Maintenance Equipment | -                   | -                     | -                    | 132,000             |
| Special Events Equipment Lockup      | -                   | -                     | -                    | 47,520              |
| Adaptive Golf Cart                   | -                   | -                     | -                    | 12,700              |
| Strength Fitness Equipment           | 140,908             | -                     | 65,877               | -                   |
| <b>SUBTOTAL</b>                      | <b>\$ 140,908</b>   | <b>\$ -</b>           | <b>\$ 485,877</b>    | <b>\$ 455,832</b>   |
| VEHICLES                             |                     |                       |                      |                     |
| Shuttle Busses for ASRC x2           | -                   | -                     | -                    | 396,000             |
| <b>SUBTOTAL</b>                      | <b>\$ -</b>         | <b>\$ -</b>           | <b>\$ -</b>          | <b>\$ 396,000</b>   |

\*The items listed are non-recurring capital expenses based on increased service to the community.

### NON-OPERATING EXPENSE DETAIL

| ECONOMIC GRANT EXPENSE          | 2020-2021<br>ACTUAL | 2021-2022<br>ORIGINAL | 2021-2022<br>AMENDED | 2022-2023<br>BUDGET |
|---------------------------------|---------------------|-----------------------|----------------------|---------------------|
| Watters Creek                   | 127,053             | -                     | -                    | -                   |
| Premium Outlet Sales Tax Rebate | 50,840              | 300,000               | 300,000              | 300,000             |
| The Hub (Year1)                 | -                   | -                     | 1,500,000            | -                   |
| The Hub (Year 2)                | -                   | 600,000               | 600,000              | -                   |
| The Hub (Year 3-6)              | -                   | -                     | -                    | 100,000             |
| <b>SUBTOTAL</b>                 | <b>177,893</b>      | <b>\$ 900,000</b>     | <b>\$ 2,400,000</b>  | <b>\$ 400,000</b>   |

### CAPITAL IMPROVEMENT PROJECTS

|                                 |           |         |         |           |
|---------------------------------|-----------|---------|---------|-----------|
| Trail Development & Enhancement | -         | 800,000 | -       | -         |
| Bethany Lakes Loop Trail        | -         | -       | 217,912 | 217,912   |
| Trail Marker Program            | 6,791     | -       | 12,939  | 12,940    |
| Cottonwood Trail Improvements   | -         | -       | 7,187   | -         |
| Allen Trail Segments            | 25,475    | 15,000  | 34,525  | -         |
| Twin Creeks Trail Segments      | -         | 50,000  | 26,000  | 75,000    |
| Rowlett Trail                   | -         | 25,545  | 45,941  | 1,800,000 |
| Ridgeview Dr Trail Connection   | 1,544,580 | 260,426 | 254,725 | -         |
| Equipment Replacement           | -         | 420,000 | -       | -         |

# COMMUNITY DEVELOPMENT CORPORATION

## COMMUNITY DEVELOPMENT CORP. FUND

### NON-OPERATING EXPENSE DETAIL - CONTINUED

| <u>CAPITAL IMPROVEMENT PROJECTS - CONTINUED</u>   | 2020-2021<br><u>ACTUAL</u> | 2021-2022<br><u>ORIGINAL</u> | 2021-2022<br><u>AMENDED</u> | 2022-2023<br><u>BUDGET</u> |
|---|----------------------------|------------------------------|-----------------------------|----------------------------|
| Eugene McDermott Park Trail                       | 33,809                     | 400,000                      | 400,000                     | -                          |
| Adaptive / Inclusive Play Features & Improvements | -                          | 200,000                      | 200,000                     | -                          |
| Park / Playground Shade Program                   | -                          | 330,000                      | 330,000                     | -                          |
| Allen Station Park Playground                     | 58,028                     | 449,000                      | 449,000                     | 399,000                    |
| Moslen Farm Special Use Park                      | -                          | -                            | -                           | 272,000                    |
| Rolling Hills Park Expansion                      | 13,992                     | 1,137,417                    | 1,137,417                   | 1,100,620                  |
| Ford Park East Redevelopment                      | -                          | 100,000                      | 100,000                     | 500,000                    |
| Ford Park East Redevelopment                      | -                          | 32,000                       | 32,000                      | 26,400                     |
| Locomotive at Train Depot                         | 14,712                     | -                            | -                           | -                          |
| Entry Monument                                    | -                          | -                            | 270,000                     | -                          |
| Recreation Facility Security Cameras              | 19,531                     | -                            | -                           | -                          |
| DRN Slide   | -                          | 827,000                      | 827,000                     | -                          |
| Dog Park  | 2,400                      | -                            | -                           | 890,000                    |
| Bridge Erosion/ Repair                            | 37,822                     | -                            | 69,128                      | -                          |
| Allen Heritage Village                            | 55,450                     | -                            | 150,000                     | 1,511,314                  |
| Allen Heritage Village Pavilion & Improvements    | -                          | 200,000                      | 50,000                      | -                          |
| Parks System erosion Study                        | -                          | 190,000                      | 190,000                     | -                          |
| SGT Rec. Center Trail                             | 8,990                      | -                            | 20,950                      | -                          |
| SGT Recreation Center                             | -                          | -                            | -                           | 10,000,000                 |
| Playground Replacement                            | -                          | -                            | -                           | 360,561                    |
| McDermott Park Trailhead                          | -                          | -                            | -                           | 120,000                    |
| <b>SUBTOTAL</b>                                   | <b>\$ 1,821,580</b>        | <b>\$ 5,436,388</b>          | <b>\$ 4,824,724</b>         | <b>\$ 17,285,747</b>       |

# COMMUNITY DEVELOPMENT CORPORATION: DEBT SERVICE

## COMMUNITY DEVELOPMENT CORP. FUND

### EXPENSE SUMMARY

| CLASSIFICATION          | 2020-2021<br>ACTUAL | 2021-2022<br>ORIGINAL | 2021-2022<br>AMENDED | 2022-2023<br>BUDGET |
|-------------------------|---------------------|-----------------------|----------------------|---------------------|
| Debt Service            | 2,416,116           | 2,418,136             | 2,418,136            | 2,417,211           |
| <b>DEPARTMENT TOTAL</b> | <b>\$ 2,416,116</b> | <b>\$ 2,418,136</b>   | <b>\$ 2,418,136</b>  | <b>\$ 2,417,211</b> |

### EXPENSE DETAIL

| DEBT SERVICE               | 2020-2021<br>ACTUAL | 2021-2022<br>ORIGINAL | 2021-2022<br>AMENDED | 2022-2023<br>BUDGET |
|----------------------------|---------------------|-----------------------|----------------------|---------------------|
| Service Costs              | 3,500               | 3,500                 | 3,500                | 3,500               |
| Contractual Services       | -                   | 2,400                 | 2,400                | 2,400               |
| Principal                  | 1,785,000           | 1,815,000             | 1,815,000            | 1,850,000           |
| Interest Expense           | 626,866             | 595,736               | 595,736              | 560,561             |
| Miscellaneous Debt Expense | 750                 | 1,500                 | 1,500                | 750                 |
| <b>SUBTOTAL</b>            | <b>\$ 2,416,116</b> | <b>\$ 2,418,136</b>   | <b>\$ 2,418,136</b>  | <b>\$ 2,417,211</b> |

### DEBT SCHEDULE

| FISCAL YEAR  | PRINCIPAL            | INTEREST            | TOTAL ANNUAL         |
|--------------|----------------------|---------------------|----------------------|
| 2023         | 1,850,000            | 560,560             | 2,410,560            |
| 2024         | 1,890,000            | 521,192             | 2,411,192            |
| 2025         | 1,935,000            | 476,721             | 2,411,721            |
| 2026         | 1,980,000            | 431,190             | 2,411,190            |
| 2027         | 2,030,000            | 382,423             | 2,412,423            |
| 2028         | 2,080,000            | 329,176             | 2,409,176            |
| 2029         | 2,145,000            | 270,874             | 2,415,874            |
| 2030         | 2,205,000            | 209,248             | 2,414,248            |
| 2031         | 2,265,000            | 143,693             | 2,408,693            |
| 2032         | 2,335,000            | 74,090              | 2,409,090            |
| <b>TOTAL</b> | <b>\$ 20,715,000</b> | <b>\$ 3,399,167</b> | <b>\$ 24,114,167</b> |

### DEBT SERVICE REQUIREMENT

| Bond Series                     | Date of Issue | Amount Issued       | Interest Rate | Maturity Date | Balance as of 10/1/2022 | Required Principal 2022-2023 | Required Interest 2022-2023 | Total Required 2022-2023 |
|---------------------------------|---------------|---------------------|---------------|---------------|-------------------------|------------------------------|-----------------------------|--------------------------|
| <b>SALES TAX REVENUE BONDS:</b> |               |                     |               |               |                         |                              |                             |                          |
| 2016                            | 08/16/16      | 31,235,000          | 0.75%-3.173%  | 09/01/32      | 20,715,000              | 1,850,000                    | 560,561                     | 2,410,561                |
| <b>TOTAL</b>                    |               | <b>\$31,235,000</b> |               |               | <b>\$ 20,715,000</b>    | <b>\$ 1,850,000</b>          | <b>\$ 560,561</b>           | <b>\$ 2,410,561</b>      |

### BOND RATINGS

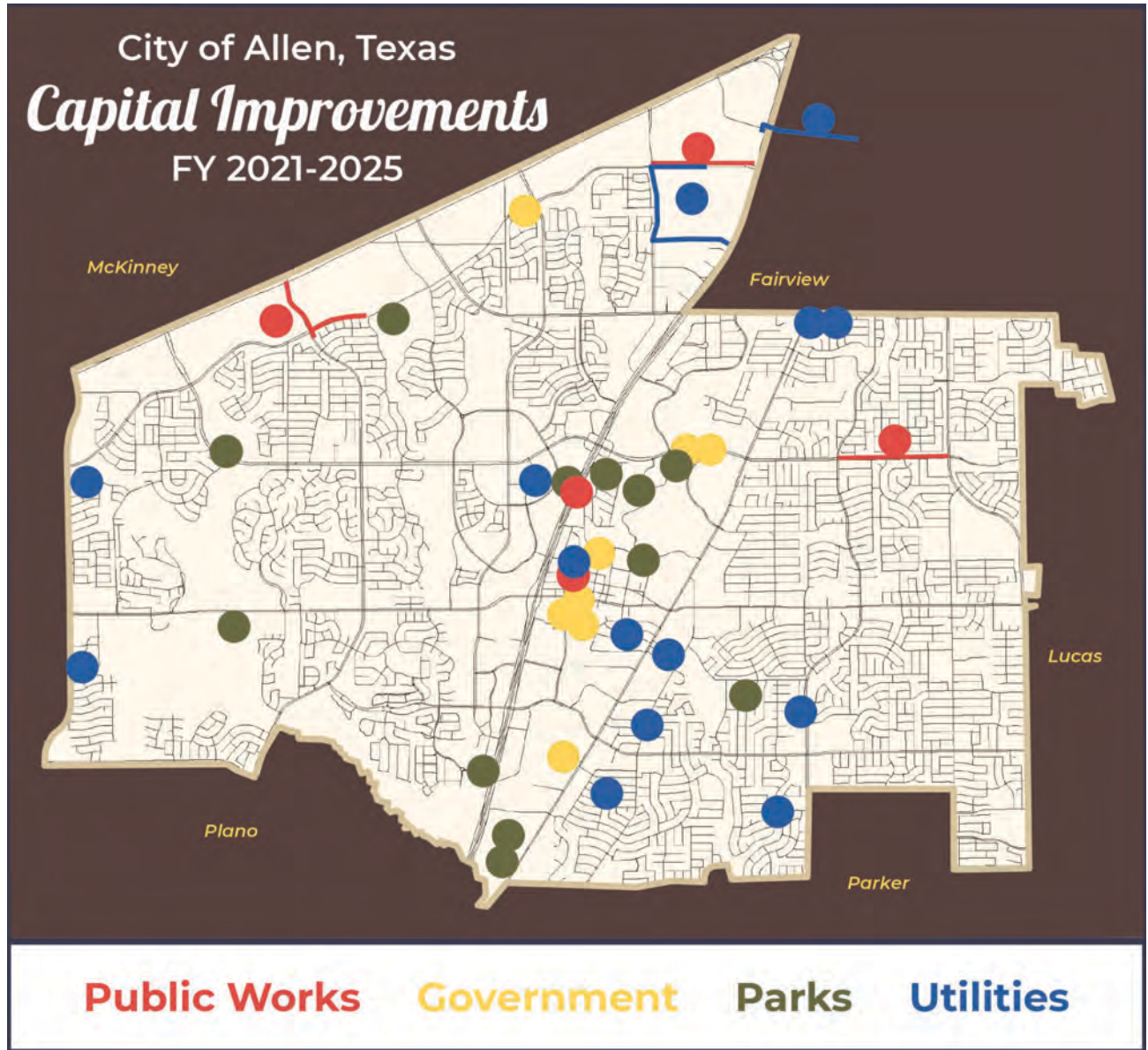
In August of 2016, the City's CDC Revenue debt rating was upgraded to Aa2.



# CAPITAL IMPROVEMENTS

# MAJOR PROJECTS: HIGHLIGHTS

FISCAL YEAR 2023-2027



CAPITAL IMPROVEMENTS



# CAPITAL PROJECT HIGHLIGHTS

## FISCAL YEAR 2022-2023

The City's five-year Capital Improvement Program (CIP) represents the Capital Budget for FY2023 and is a financial plan for infrastructure and other improvements through 2027. The Engineering and Parks departments, in conjunction with other departments whose projects are included to prepare this plan. The CIP is a separate document that is formally adopted as part of the annual budget process. The CIP is used as a guide for project, debt and other related budget planning. Only the current year projects are approved as future year plans may change. In May 2016, voters approved a \$93.15 million bond proposal. The list of projects includes streets, drainage, public art projects, public parks, public safety facility upgrades at the Central Fire Station, and building a new fire station.

Approximately \$82.2 million is allocated to spend on capital projects in FY2023. Following are brief descriptions of the larger projects that will be in progress, and a discussion of the relationship between the capital budget and the operating budget. Also included is a complete list of all CIP projects that are in the current plan, and debt information as it relates to capital projects. More complete information may be found on each project in the City's Capital Improvement Program document.

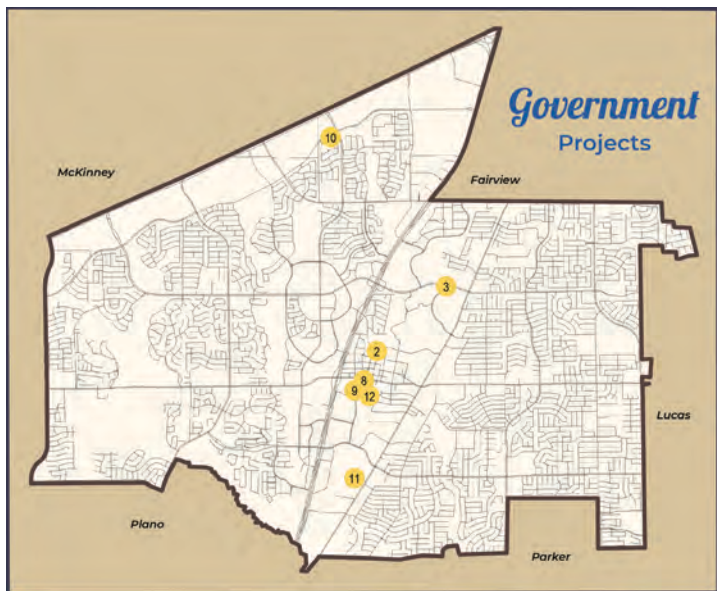
### GENERAL GOVERNMENT

#### Public Facilities

The roof at City Hall, Municipal Courts and Parks & Recreation (MCPAR) building, and several other facilities is planned to be replaced for \$3.1 million. The City Hall ACTV/ Council Remodel is scheduled for FY2023 with project costs estimated at \$500 thousand. In addition, \$600 thousand for various facility upgrades are scheduled to be spent in FY2023.

#### Public Art

\$316 thousand is anticipated for construction of public art projects.



#### Obligated

- (1) Public Art
- (2) Allen Public Library Expansion
- (3) Fire Station #6 and Equipment

#### Essential

- (4) Facility Backup Generator
- (5) Facility Upgrades

#### Desirable

- (6) City Hall ACTV/ Council Remodel
- (7) City Hall/ MCPAR Roof Replacement
- (8) Don Rodenbaugh Natatorium Roof/ HVAC
- (9) Municipal Service Center- Phase 2
- (10) Police HQ2

#### Leveraged

- (11) Facility Roof Replacement/ Repair FY22
- (12) Facility Roof Replacement/ Repair FY23

# PARKS

## Parks and Recreation

Funding of \$23.85 million is provided in FY2023 for various parks projects. Projects include, but are not limited to, Stephen G. Terrell Recreation Center for \$11.679 million. Land acquisition of \$3 million. Neighborhood parks including Rolling Hills park expansion for \$3.2 million. Dog Park at \$1.4 million Park facilities and regional parks at \$1.1 million and \$799 thousand respectively. Lastly, trail construction and enhancements in the amount of \$2.6 million is scheduled.

### Community Parks

#### Obligated

- (1) Land Acquisition
- (2) Spirit Park, Phase 2

#### Desirable

- (3) Dog Park
- (4) Spirit Park Turf Replacement

### Neighborhood Park Development

#### Desirable

- (5) Rolling Hills Park Expansion
- (6) Heritage Village Pavilion & Improvements
- (7) Park Playground Shade Program
- (8) Playground Replacements
- (9) Suncreek Park Development

### Park Facilities

#### Obligated

- (10) Molsen Farm
- (11) Stephen G. Terrell Recreation Center

#### Desirable

- (12) Aquatic Improvements - DRN Slide
- (13) TCWC Driving Range Improvements
- (14) TCWC Erosion Repairs

#### Maintenance

- (15) Event Center Dasher System & Glass Replacement
- (16) TEVC Rink Resurfacing

### Regional Parks

#### Desirable

- (17) Allen Station Park Improvements
- (18) Allen Station Softball Infield Replacement

#### Maintenance

- (19) Celebration Park-Kidmania Playground Replacement

### Trails and Greenbelts

#### Leveraged

- (20) Bethany Lakes Loop Trail
- (21) Rowlett Trail at Montgomery Ridge
- (22) Eugene McDermott Park Trail

#### Desirable

- (23) Allen Trail Segments
- (24) Trail Construction
- (25) Eugene McDermott Park Trailhead
- (26) Trail Marker Program



# PUBLIC WORKS

## Streets

Approximately \$7.54 million in FY2023 is allocated for street projects; and is primarily being spent on the following: Ridgeview Drive (Chelsea Blvd to US 75) for \$3.393, Allen Drive Gateway (Roadway) for \$1.137 million, Allen Heights Drive for \$510 thousand, and multiple other street and intersection improvements totaling \$2.5 million

## Street Maintenance

Routine replacement of streets and alleys throughout the City totaling \$850 thousand.

### Street Maintenance

#### Obligated

(1) Concrete Street Replacement (Various Locations)

#### Maintenance

- (2) Bridge Maintenance
- (3) Asphalt Street Replacement

### Streets

#### Obligated

- (4) 2022 Median Landscape Improvement
- (5) Central Business District (CBD) Street Reconstruction

#### Leveraged

- (6) Allen Drive Landscape & Art Enhancement
- (7) Ridgeview Drive (Chelsea to US75)

#### Desirable

- (8) Allen Drive Gateway (Roadway)
- (9) Allen Heights Drive (Bolin School Rd to Chaparral)
- (10) Exchange Parkway (Allen Heights to Angel)

### Drainage

#### Maintenance

- (11) Creek Bank Stabilization

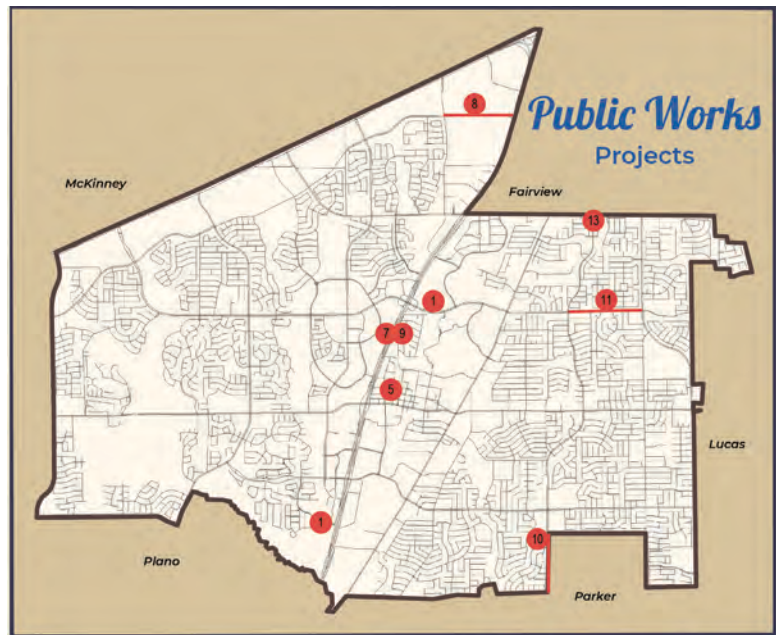
### Traffic

#### Obligated

- (12) New Traffic Signals
- (13) Stacy and Angel Intersection Improvement

#### Leveraged

- (14) Highway Systems improvement program (HSIP)



# UTILITIES

In FY2023, Water and Sewer line replacements for \$1.4 million. Lift station and pump station maintenance, Sloan Creek Trunk Line & Lift Station as well as Manhole improvements combined are \$5.9 million. AMI/ AMR is planned for \$8 million.

**Wastewater**

**Essential**

- (1) Lift Station Improvements (Ongoing)
- (2) Watters Branch Manhole Drops
- (3) Sloan Creek Trunk Line and Lift Station

**Maintenance**

- (4) Aerial Crossings
- (5) Lost Creek Lift Station
- (6) Manhole Improvements (Ongoing)
- (7) Maxwell Creek Lift Station
- (8) Stacy Ridge Lift Station

**Water**

**Desirable**

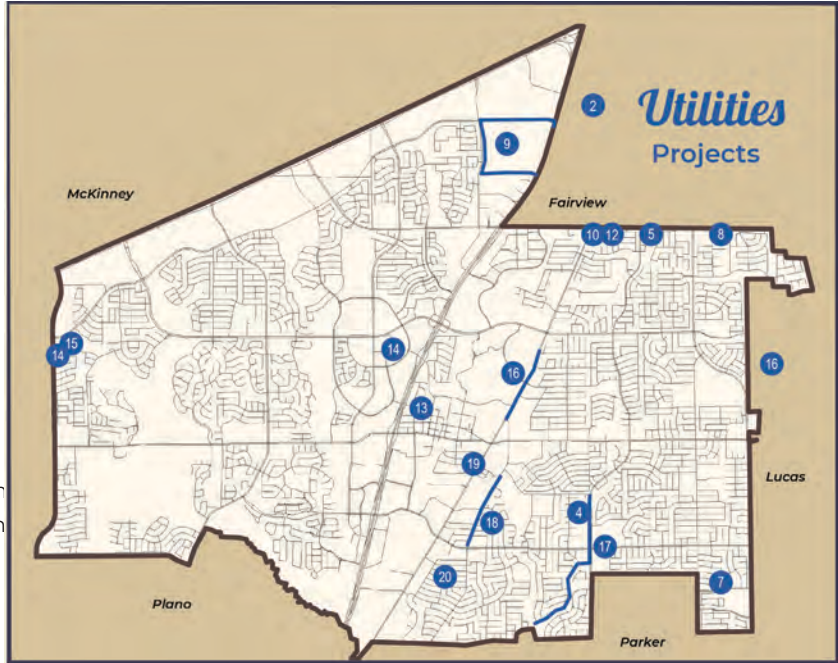
- (9) AMI/ AMR

**Essential**

- (10) 24" Waterline Sloan Creek
- (11) Pump Station #1 (Stacy Road) Renovation
- (12) Pump Station Minor Renovation (Ongoing)
- (13) SCADA Upgrade

**Maintenance**

- (14) Water Tank and Tower Repaint



**Water & Wastewater**

**Maintenance**

- (15) Jupiter Sanitary Sewer Main
- (16) Greenville SS and Rockridge Water
- (17) Heritage/ Allen Heights SS Main Replacement
- (18) Timbercreek and Allenwood Watermain Replacement
- (19) Windridge Water & Sewer Replacement (Neighborhood Wide)

**Essential**

- (20) Custer Flow Meter

# RELATIONSHIP BETWEEN OPERATING & CAPITAL BUDGETS

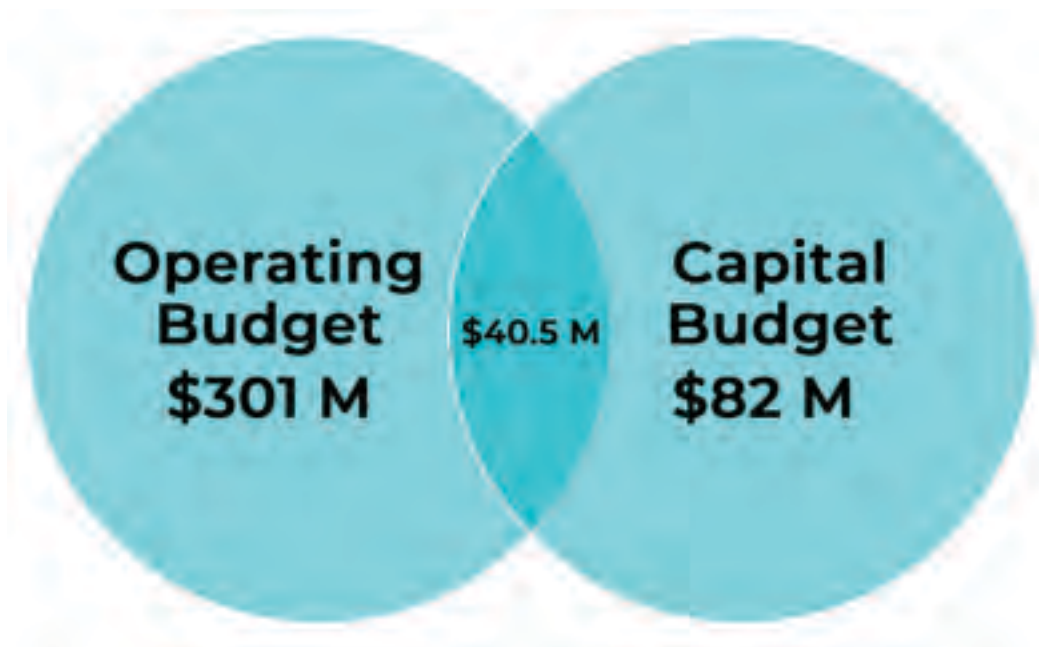
## FISCAL YEAR 2022-2023

The City's operating and capital projects budgets are closely linked. The capital budget is a multi-year financial plan of the Capital Improvement Program (CIP) for the acquisition, expansion, or rehabilitation of infrastructure, capital assets, or productive capacity of City services.

Revenue for the capital budget comes from bond sales, intergovernmental revenues, 4a/4b sales taxes, development fees, and some current operating revenues. Unlike the operating budget, the capital improvement program is a five-year plan. The plan is reviewed, and projects are reprioritized on an ongoing basis.

### Impact of Capital Projects on the Operating Budget

Capital projects impact the operating budget in two main ways. First, since the City is committed to systematically investing in infrastructure, each year funds are set aside in the operating budget to provide cash financing toward some projects. Second, the City must generate enough operating revenues to cover any payments for general obligation and revenue debt incurred for long-term financing of capital projects approved this year and from prior years. The impact represents funds that would otherwise be available to pay for other programs, services, or projects. In addition, completed capital projects usually require additional funding to cover ongoing maintenance, utilities, other operating costs, and sometimes additional personnel or equipment. This year, the total estimated impact of the capital budget on the operating budget is approximately \$40.65 million.



### Cash Financing and Debt Service

Debt service payments and cash financing for projects comprise \$29.45 million. The debt service payments are \$23.0 million, \$16.327 million is for General Obligation debt, and \$6.70 million is for Revenue debt. Budgeted transfers from operating funds to the Capital Projects funds are \$7.59 million, and include:

Water and Sewer Projects: \$7,293,500 is appropriated for CBD system rehabilitation, lift station improvements and pump station maintenance and capital projects.

Solid Waste Projects: \$300,000 is allocated for major alley repairs.

### Other Operating Costs

In addition to cash financing and debt service, the increases in operating costs in the FY2022-2023 budget related to the CIP totals approximately 10 million. These are listed below by project type.

Government: Approximately \$95,000 was included in the operating budget for FY2023 for facility improvements.

Parks: Approximately \$2.9 million is included in the operating budget for FY2023 for the playground replacement and trail construction.

Public Facilities: Approximately \$730,000 is included for facility upgrades.

Public Works: Approximately \$2.45 million is included in FY2023 for drainage and street maintenance, including Ridgeview Drive.

Utilities: Approximately \$3.86 million is included in FY2023 for pump and lift station improvements/renovations, Water Tank & Tower Repaint and Heritage/Allen Heights SS Main Replacement.

### Capital Projects

A complete list of proposed projects for FY2023 through FY2026 can be found on the following pages.

# CAPITAL PROJECTS EXPENDITURE SUMMARY

AMOUNTS IN 000'S

| TYPE  | Major Funding Source(s)  | Project Est. thru FY2022 | Projected FY2023 | Projected FY2024 | Projected FY2025 | Projected FY2026 | Projected FY2027 | Total Projected Investment |
|---|--|--------------------------|------------------|------------------|------------------|------------------|------------------|----------------------------|
| <b>Government</b>                                   |  |                          |                  |                  |                  |                  |                  |                            |
| <b>Arts</b>   |  |                          |                  |                  |                  |                  |                  |                            |
| Public Art  | GO Bonds   | \$ 500                   | \$ 316           | \$ 300           | \$ 300           | \$ 300           | \$ 300           | \$ 2,016                   |
| <b>Arts Subtotal</b>                                |  | <b>\$ 500</b>            | <b>\$ 316</b>    | <b>\$ 300</b>    | <b>\$ 300</b>    | <b>\$ 300</b>    | <b>\$ 300</b>    | <b>\$ 2,016</b>            |
| <b>Park Facilities</b>                              |  |                          |                  |                  |                  |                  |                  |                            |
| Allen Public Library Expansion                      | GO Bonds   | \$ 1,073                 | \$ 7,812         | \$ 6,489         | \$ -             | \$ -             | \$ -             | \$ 15,374                  |
| Don Rodenbaugh Natatorium Rood/HVAC                 | General Fund Revenues, Other   | \$ 1,182                 | \$ 2,104         | \$ -             | \$ -             | \$ -             | \$ -             | \$ 3,286                   |
| <b>Park Facilities Subtotal</b>                     |  | <b>\$ 2,255</b>          | <b>\$ 9,916</b>  | <b>\$ 6,489</b>  | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 18,660</b>           |
| <b>Public Facilities</b>                            |  |                          |                  |                  |                  |                  |                  |                            |
| Facility Roof Replacement/Repair FY22               | Revenue Bonds, Other   | \$ 25                    | \$ 1,475         | \$ -             | \$ -             | \$ -             | \$ -             | \$ 1,500                   |
| Facility Roof Replacement/Repair FY23               | Other  | \$ -                     | \$ 650           | \$ 1,650         | \$ -             | \$ -             | \$ -             | \$ 2,300                   |
| Facility Backup Generator                           | General Fund Revenues  | \$ 102                   | \$ 210           | \$ 500           | \$ -             | \$ -             | \$ -             | \$ 812                     |
| Facility Upgrades                                   | General Fund Revenues  | \$ 1,339                 | \$ 600           | \$ 600           | \$ 600           | \$ -             | \$ -             | \$ 3,139                   |
| City Hall ACTV/Council Remodel                      | Other  | \$ 800                   | \$ 500           | \$ 100           | \$ -             | \$ -             | \$ -             | \$ 1,400                   |
| City Hall/MCPAR Roof Replacement                    | Other  | \$ 730                   | \$ 510           | \$ -             | \$ -             | \$ -             | \$ -             | \$ 1,240                   |
| <b>Public Facilities Subtotal</b>                   |  | <b>\$ 2,996</b>          | <b>\$ 3,945</b>  | <b>\$ 2,850</b>  | <b>\$ 600</b>    | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 10,391</b>           |
| <b>Public Safety</b>                                |  |                          |                  |                  |                  |                  |                  |                            |
| Fire Station #6 & Equipment                         | GO Bonds, Other  | \$ 6,275                 | \$ 8,700         | \$ -             | \$ -             | \$ -             | \$ -             | \$ 14,975                  |
| Police HQ 2   | GO Bonds, Other  | \$ 500                   | \$ 3,000         | \$ -             | \$ -             | \$ -             | \$ -             | \$ 3,500                   |
| Municipal Service Center, Phase II                  | GO Bonds   | \$ -                     | \$ -             | \$ -             | \$ -             | \$ 500           | \$ 1,500         | \$ 2,000                   |
| <b>Public Safety Subtotal</b>                       |  | <b>\$ 6,775</b>          | <b>\$ 11,700</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 500</b>    | <b>\$ 1,500</b>  | <b>\$ 20,475</b>           |
| <b>Government Total</b>                             |  | <b>\$ 12,526</b>         | <b>\$ 25,877</b> | <b>\$ 9,639</b>  | <b>\$ 900</b>    | <b>\$ 800</b>    | <b>\$ 1,800</b>  | <b>\$ 51,542</b>           |
| <b>Parks</b>  |  |                          |                  |                  |                  |                  |                  |                            |
| <b>Community Parks</b>                              |  |                          |                  |                  |                  |                  |                  |                            |
| Land Acquisition                                    | GO Bonds   | \$ -                     | \$ 3,000         | \$ -             | \$ -             | \$ -             | \$ -             | \$ 3,000                   |
| Dog Park  | 4a/4b Taxes  | \$ 109                   | \$ 1,391         | \$ -             | \$ -             | \$ -             | \$ -             | \$ 1,500                   |
| Spirit Park Turf Replacement                        | 4a/4b Taxes  | \$ -                     | \$ -             | \$ -             | \$ -             | \$ -             | \$ 2,200         | \$ 2,200                   |
| Watters Branch Community Park Phase 2 (Spirit Park) | GO Bonds, Intergovernmental  | \$ 677                   | \$ -             | \$ -             | \$ 2,530         | \$ 1,750         | \$ -             | \$ 4,957                   |
| <b>Community Parks Subtotal</b>                     |  | <b>\$ 786</b>            | <b>\$ 4,391</b>  | <b>\$ -</b>      | <b>\$ 2,530</b>  | <b>\$ 1,750</b>  | <b>\$ 2,200</b>  | <b>\$ 11,657</b>           |
| <b>Neighborhood Parks</b>                           |  |                          |                  |                  |                  |                  |                  |                            |
| Heritage Village Pavilion & Improvements            | 4a/4b Taxes  | \$ 694                   | \$ 1,511         | \$ -             | \$ -             | \$ -             | \$ -             | \$ 2,205                   |
| Park/Playground Shade Program                       | 4a/4b Taxes  | \$ 330                   | \$ 79            | \$ 69            | \$ -             | \$ 153           | \$ -             | \$ 631                     |
| Playground Replacements                             | 4a/4b Taxes  | \$ -                     | \$ 360           | \$ 624           | \$ 364           | \$ 1,222         | \$ 1,284         | \$ 3,854                   |
| Rolling Hills Park Expansion                        | GO Bonds, 4a/4b Taxes, Fees  | \$ 1,158                 | \$ 1,280         | \$ -             | \$ -             | \$ -             | \$ -             | \$ 2,438                   |
| Suncreek Park Redevelopment                         | 4a/4b Taxes  | \$ -                     | \$ -             | \$ -             | \$ -             | \$ -             | \$ 1,600         | \$ 1,600                   |
| <b>Neighborhood Parks Subtotal</b>                  |  | <b>\$ 2,182</b>          | <b>\$ 3,230</b>  | <b>\$ 693</b>    | <b>\$ 364</b>    | <b>\$ 1,375</b>  | <b>\$ 2,884</b>  | <b>\$ 10,728</b>           |
| <b>Park Facilities</b>                              |  |                          |                  |                  |                  |                  |                  |                            |
| Molsen Farm   | GO Bonds, 4a/4b Taxes  | \$ 222                   | \$ 300           | \$ -             | \$ -             | \$ -             | \$ -             | \$ 522                     |
| Stephen C. Terrell Recreation Center                | GO Bonds, Intergovernmental, Fees, 4a/4b Taxes, Revenue Bonds, Other | \$ 43,860                | \$ 11,679        | \$ -             | \$ -             | \$ -             | \$ -             | \$ 55,539                  |
| Aquatic Improvements - DRN Slide                    | 4a/4b Taxes  | \$ 53                    | \$ 799           | \$ -             | \$ -             | \$ -             | \$ -             | \$ 852                     |
| Event Center Dasher System & Glass Replacement      | 4a/4b Taxes  | \$ -                     | \$ -             | \$ 1,040         | \$ -             | \$ -             | \$ -             | \$ 1,040                   |
| TEVC Rink Renovations                               |  | \$ -                     | \$ -             | \$ -             | \$ -             | \$ -             | \$ 1,043         | \$ 1,043                   |
| <b>Park Facilities Subtotal</b>                     |  | <b>\$ 44,135</b>         | <b>\$ 12,778</b> | <b>\$ 1,040</b>  | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 1,043</b>  | <b>\$ 58,996</b>           |

# CAPITAL PROJECTS EXPENDITURE SUMMARY

AMOUNTS IN 000'S

| TYPE   | Major Funding Source(s)                               | Project Est. thru FY2022 | Projected FY2023 | Projected FY2024 | Projected FY2025 | Projected FY2026 | Projected FY2027 | Total Projected Investment |
|--|---|--------------------------|------------------|------------------|------------------|------------------|------------------|----------------------------|
| <b>Regional Park</b>                                     |   |                          |                  |                  |                  |                  |                  |                            |
| Celebration Park-Kidmania Playground Replacement         | 4a/4b Taxes   | \$ -                     | \$ -             | \$ -             | \$ 1,964         | \$ 2,620         | \$ -             | \$ 4,584                   |
| Allen Station Softball Infield Replacement               | 4a/4b Taxes   | \$ -                     | \$ -             | \$ -             | \$ -             | \$ 1,862         | \$ 1,500         | \$ 3,362                   |
| Allen Station Park Improvements (Playground Area)        | 4a/4b Taxes   | \$ 81                    | \$ 799           | \$ -             | \$ -             | \$ -             | \$ -             | \$ 880                     |
| <b>Regional Park Subtotal</b>                            |   | <b>\$ 81</b>             | <b>\$ 799</b>    | <b>\$ -</b>      | <b>\$ 1,964</b>  | <b>\$ 4,482</b>  | <b>\$ 1,500</b>  | <b>\$ 8,826</b>            |
| <b>Trail</b>   |   |                          |                  |                  |                  |                  |                  |                            |
| Bethany Lakes Loop Trail                                 | Intergovernmental, 4a/4b Taxes                        | \$ -                     | \$ 535           | \$ -             | \$ -             | \$ -             | \$ -             | \$ 535                     |
| Rowlett Trail C-1,C-2                                    | Intergovernmental, 4a/4b Taxes                        | \$ 582                   | \$ -             | \$ -             | \$ 1,518         | \$ 1,500         | \$ -             | \$ 3,600                   |
| Rowlett Trail C-4,C-5                                    | GO Bonds, Intergovernmental, Fees, 4a/4b Taxes, Other | \$ 377                   | \$ 1,800         | \$ 2,443         | \$ -             | \$ -             | \$ -             | \$ 4,620                   |
| Trail Construction                                       | 4a/4b Taxes   | \$ -                     | \$ 179           | \$ -             | \$ -             | \$ -             | \$ -             | \$ 179                     |
| Allen Trail Segments                                     | 4a/4b Taxes   | \$ 60                    | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ 60                      |
| Eugene McDermott Park Trail                              | Intergovernmental, 4a/4b Taxes                        | \$ 120                   | \$ 120           | \$ -             | \$ -             | \$ -             | \$ 1,000         | \$ 1,240                   |
| Trail Marker Program                                     | 4a/4b Taxes   | \$ 74                    | \$ 13            | \$ 13            | \$ -             | \$ -             | \$ -             | \$ 100                     |
| <b>Trail Subtotal</b>                                    |   | <b>\$ 1,213</b>          | <b>\$ 2,647</b>  | <b>\$ 2,456</b>  | <b>\$ 1,518</b>  | <b>\$ 1,500</b>  | <b>\$ 1,000</b>  | <b>\$ 10,334</b>           |
| <b>Parks Total</b>                                       |   | <b>\$ 48,397</b>         | <b>\$ 23,845</b> | <b>\$ 4,189</b>  | <b>\$ 6,376</b>  | <b>\$ 9,107</b>  | <b>\$ 8,627</b>  | <b>\$ 100,541</b>          |
| <b>Public Works</b>                                      |   |                          |                  |                  |                  |                  |                  |                            |
| <b>Drainage</b>  |   |                          |                  |                  |                  |                  |                  |                            |
| Creek Bank Stabilization                                 | 4a/4b Taxes, Oper. Revenues, Other                    | \$ -                     | \$ 700           | \$ -             | \$ -             | \$ -             | \$ -             | \$ 700                     |
| <b>Drainage Subtotal</b>                                 |   | <b>\$ -</b>              | <b>\$ 700</b>    | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 700</b>              |
| <b>Street Maintenance</b>                                |   |                          |                  |                  |                  |                  |                  |                            |
| Asphalt Street Replacement                               | Other   | \$ 100                   | \$ -             | \$ 200           | \$ 200           | \$ -             | \$ -             | \$ 500                     |
| Bridge Maintenance                                       | Other   | \$ 300                   | \$ 200           | \$ -             | \$ -             | \$ -             | \$ -             | \$ 500                     |
| Concrete Street Pavement Replacement (Various locations) | GO Bonds, Oper. Revenues, Fees                        | \$ 1,837                 | \$ 650           | \$ 300           | \$ 300           | \$ 300           | \$ -             | \$ 3,387                   |
| <b>Street Maintenance Subtotal</b>                       |   | <b>\$ 2,237</b>          | <b>\$ 850</b>    | <b>\$ 500</b>    | <b>\$ 500</b>    | <b>\$ 300</b>    | <b>\$ -</b>      | <b>\$ 4,387</b>            |
| <b>Streets</b>   |   |                          |                  |                  |                  |                  |                  |                            |
| Allen Drive Gateway (Roadway)                            | GO Bonds, Intergovernmental, Other                    | \$ 4,040                 | \$ 1,137         | \$ -             | \$ -             | \$ -             | \$ -             | \$ 5,177                   |
| Allen Heights Drive                                      | Intergovernmental, Other                              | \$ -                     | \$ 510           | \$ 2,040         | \$ -             | \$ -             | \$ -             | \$ 2,550                   |
| Allen Drive Landscape & Art Enhancement                  | GO Bonds, Intergovernmental, Other                    | \$ 40                    | \$ 1,780         | \$ 840           | \$ -             | \$ -             | \$ -             | \$ 2,660                   |
| Central Business District (CBD) Street Reconstruction    | GO Bonds  | \$ 191                   | \$ 722           | \$ 850           | \$ 450           | \$ -             | \$ -             | \$ 2,213                   |
| Ridgeview Drive (Chelsea Blvd to US 75)                  | GO Bonds, Intergovernmental, Other                    | \$ 464                   | \$ 3,393         | \$ 3,616         | \$ -             | \$ -             | \$ -             | \$ 7,473                   |
| Exchange Parkway (Allen Heights to Angel Pkwy)           | Fees, Other   | \$ -                     | \$ -             | \$ 400           | \$ -             | \$ -             | \$ -             | \$ 400                     |
| 2022 Median Landscape Improvement                        | GO Bonds  | \$ -                     | \$ -             | \$ 100           | \$ 487           | \$ -             | \$ -             | \$ 587                     |
| <b>Streets Subtotal</b>                                  |   | <b>\$ 4,735</b>          | <b>\$ 7,542</b>  | <b>\$ 7,846</b>  | <b>\$ 937</b>    | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 21,060</b>           |
| <b>Traffic</b>   |   |                          |                  |                  |                  |                  |                  |                            |
| New Traffic Signals                                      | GO Bonds, Fees, Other                                 | \$ 390                   | \$ 1,501         | \$ -             | \$ -             | \$ -             | \$ -             | \$ 1,891                   |
| Stacy and Angel Intersection Improvements                | GO Bonds  | \$ 246                   | \$ 190           | \$ -             | \$ -             | \$ -             | \$ -             | \$ 436                     |
| Highway Systems Improvement Program                      | Fees, Intergovernmental                               | \$ 152                   | \$ 2,428         | \$ -             | \$ -             | \$ -             | \$ -             | \$ 2,580                   |
| <b>Traffic Subtotal</b>                                  |   | <b>\$ 788</b>            | <b>\$ 4,119</b>  | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 4,907</b>            |
| <b>Public Works Total</b>                                |   | <b>\$ 7,760</b>          | <b>\$ 13,211</b> | <b>\$ 8,346</b>  | <b>\$ 1,437</b>  | <b>\$ 300</b>    | <b>\$ -</b>      | <b>\$ 31,054</b>           |
| <b>Utilities</b>   |   |                          |                  |                  |                  |                  |                  |                            |

CAPITAL IMPROVEMENTS



CAPITAL IMPROVEMENTS

| <b>Wastewater</b>                                       |                               |                  |                  |                  |                  |                  |                  |                   |  |  |
|---|-------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|--|--|
| Lift Station Improvements (On-going)                    | Oper. Revenues                | \$ 193           | \$ 150           | \$ 150           | \$ 150           | \$ 75            | \$ 75            | \$ 793            |  |  |
| Sloan Creek Trunk Line and Lift Station                 | Revenue Bonds, Fees           | \$ 13,747        | \$ 500           | \$ -             | \$ -             | \$ -             | \$ -             | \$ 14,247         |  |  |
| Watters Branch Manhole Drops                            | Oper. Revenues                | \$ -             | \$ 500           | \$ -             | \$ -             | \$ -             | \$ -             | \$ 500            |  |  |
| Maxwell Creek Lift Station                              | Oper. Revenues                | \$ 130           | \$ 1,550         | \$ -             | \$ -             | \$ -             | \$ -             | \$ 1,680          |  |  |
| Lost Creek Lift Station                                 | Oper. Revenues                | \$ -             | \$ 130           | \$ 1,376         | \$ -             | \$ -             | \$ -             | \$ 1,506          |  |  |
| Creek Valley Court Aerial Crossing                      | Oper. Revenues                | \$ -             | \$ -             | \$ -             | \$ 320           | \$ 60            | \$ 560           | \$ 940            |  |  |
| Stacy Ridge Lift Station                                | Oper. Revenues                | \$ -             | \$ -             | \$ -             | \$ 130           | \$ 1,670         | \$ -             | \$ 1,800          |  |  |
| Manhole Improvements (On-going)                         | Oper. Revenues, Other         | \$ -             | \$ 45            | \$ 45            | \$ 45            | \$ 45            | \$ 45            | \$ 225            |  |  |
| <b>Wastewater Subtotal</b>                              |                               | <b>\$ 14,070</b> | <b>\$ 2,875</b>  | <b>\$ 1,571</b>  | <b>\$ 645</b>    | <b>\$ 1,850</b>  | <b>\$ 680</b>    | <b>\$ 21,691</b>  |  |  |
| <b>Water</b>  |                               |                  |                  |                  |                  |                  |                  |                   |  |  |
| AMI/ AMR  | Oper. Revenues                | \$ 3,822         | \$ 7,970         | \$ -             | \$ -             | \$ -             | \$ -             | \$ 11,792         |  |  |
| 24" Waterline Sloan Creek                               | Fees                          | \$ 2,400         | \$ 3,000         | \$ -             | \$ -             | \$ -             | \$ -             | \$ 5,400          |  |  |
| Water Tank and Tower Repaint                            | Oper. Revenues                | \$ 893           | \$ 1,084         | \$ -             | \$ 740           | \$ -             | \$ -             | \$ 2,717          |  |  |
| Scada Upgrade   | Oper. Revenues                | \$ -             | \$ -             | \$ -             | \$ -             | \$ 1,387         | \$ -             | \$ 1,387          |  |  |
| <b>Water - Continued</b>                                |                               |                  |                  |                  |                  |                  |                  |                   |  |  |
| Pump Station Minor Renovation (On-going)                | Oper. Revenues                | \$ 312           | \$ 125           | \$ 125           | \$ 125           | \$ 125           | \$ 125           | \$ 937            |  |  |
| Pump Station #1 (Stacy Road) Renovation                 | Revenue Bonds, Oper. Revenues | \$ 2,421         | \$ 2,788         | \$ -             | \$ -             | \$ -             | \$ -             | \$ 5,209          |  |  |
| <b>Water Subtotal</b>                                   |                               | <b>\$ 9,848</b>  | <b>\$ 14,967</b> | <b>\$ 125</b>    | <b>\$ 865</b>    | <b>\$ 1,512</b>  | <b>\$ 125</b>    | <b>\$ 27,442</b>  |  |  |
| <b>Water &amp; Wastewater</b>                           |                               |                  |                  |                  |                  |                  |                  |                   |  |  |
| Windridge Water & Sewer Replacement (Neighborhood Wide) | Revenue Bonds                 | \$ 4,179         | \$ 500           | \$ -             | \$ -             | \$ -             | \$ -             | \$ 4,679          |  |  |
| Timbercreek and Allenwood Watermain Replacement         | Oper. Revenues                | \$ 150           | \$ 450           | \$ 3,850         | \$ 1,750         | \$ -             | \$ -             | \$ 6,200          |  |  |
| Jupiter Sanitary Sewer Main                             | Oper. Revenues                | \$ -             | \$ -             | \$ -             | \$ 300           | \$ -             | \$ 4,000         | \$ 4,300          |  |  |
| Greenville SS and Rockridge Water                       | Oper. Revenues                | \$ -             | \$ -             | \$ -             | \$ -             | \$ 700           | \$ 8,400         | \$ 9,100          |  |  |
| Custer Flow Meter                                       | Oper. Revenues                | \$ -             | \$ -             | \$ -             | \$ 359           | \$ -             | \$ -             | \$ 359            |  |  |
| Heritage/Allen Heights SS Main Replacement              | Oper. Revenues                | \$ -             | \$ 450           | \$ 4,600         | \$ 1,650         | \$ -             | \$ -             | \$ 6,700          |  |  |
| <b>Water &amp; Wastewater Subtotal</b>                  |                               | <b>\$ 4,329</b>  | <b>\$ 1,400</b>  | <b>\$ 8,450</b>  | <b>\$ 4,059</b>  | <b>\$ 700</b>    | <b>\$ 12,400</b> | <b>\$ 31,338</b>  |  |  |
| <b>Utilities Total</b>                                  |                               | <b>\$ 28,247</b> | <b>\$ 19,242</b> | <b>\$ 10,146</b> | <b>\$ 5,569</b>  | <b>\$ 4,062</b>  | <b>\$ 13,205</b> | <b>\$ 80,471</b>  |  |  |
| <b>Grand Total</b>                                      |                               | <b>\$ 96,930</b> | <b>\$ 82,175</b> | <b>\$ 32,320</b> | <b>\$ 14,282</b> | <b>\$ 14,269</b> | <b>\$ 23,632</b> | <b>\$ 263,608</b> |  |  |

# LONG-RANGE FINANCIAL PLANS

## FISCAL YEAR 2022-2023

Long-range financial plans are updated at the beginning of the budget process to adjust for capital project timing and funding availability. As well as updated throughout the year as updated information becomes available. The following three plans are presented on the next pages, the Debt Service Fund, the General Fund, and the Water/ Wastewater Cost of Service Model; other plans are updated but not presented. A discussion of the assumptions made to develop the plans along with the City's debt capacity is below.

### Debt Service Long-Range Plan

Each year, bond funded projects are re-evaluated based on the community's needs and available funding. Debt service payments are estimated and incorporated into the Debt Service long-range plan. For the current listing and timing of projects, refer to the Capital Projects Expenditure Summary. A conservative approach is taken to estimate future revenues. The taxable assessed value is assumed to grow 4% on average over the next several years and all years assume a collection rate of 100%. The I&S portion of the tax rate is based on total debt service payments, taxable assessed value and fund balance policy. The O&M rate is calculated, assuming the tax rate stays the same. The City's Debt Management Policy requires the I&S rate to not be more than 35% of the total tax rate. As shown in the long-range plan over the next few years, the portion of the tax rate dedicated to debt is 22%. While estimating the portion of the I&S rate will be well within the policy, if the City gets close to the limit, action, such as deferring projects, would be taken.

Although the City has an authorized but unissued amount of \$2 million from the 2007 bond election, there are no current plans to issue the debt. However, the City has the capacity to issue the bonds that have been authorized. In May 2016, voters elected to approve \$93 million in new debt. If current trends do not prevail, there are provisions within the bond election to increase taxes by .004 cents. The Debt Service Fund long-range plan reflects all currently authorized bond issuances, and the future infrastructure improvements and public facilities from the 2016 bond election.

Bond issuances from the 2016 bond election have included projects with minimal O&M associated costs. Projects have included street and drainage infrastructure along with a Firearms Training Center and the expansion of the Library parking lot. The Firearms Training Center was built in collaboration with Collin College, the partnership minimized the O&M impact to the City.

A selection of future projects will have a greater impact on O&M costs. The costs are included on the General Fund long-range plan. The future projects with significant O&M costs include new construction of Fire Station 6 and the Stephen G. Terrell Recreation Center. Additionally, expansion of the Allen Public Library and Spirit Park will have added O&M costs.

### General Fund Long-Range Plan

Once the I&S rate is determined, the O&M rate can be calculated, assuming the tax rate remains the same. Realistically, conservative revenue estimates are made for the General Fund long-range plan. The taxable assessed value is assumed at 4% growth. The assumption is based upon reappraisal of existing properties, new growth in residential and commercial property along Highway 121, US 75 Highway and in areas of vacant land throughout the City. As reflected in the City's Comprehensive Plan, the current rate of growth is

## CAPITAL IMPROVEMENTS

expected on average to remain consistent in subsequent years. Commercial activity is expected to continue to grow for another 15 to 20 years until the City reaches build out.

Projected years in the plan show a draw down on fund balance; however, that is not the anticipated result. The City has projected future taxable values which are currently being estimated under the actual trend. In addition, sales tax revenue has been estimated on an historical trend over a twenty-year period. The City would anticipate deferring projects or phasing in O&M costs to keep from drawing down on fund balance.

The City of Allen recognizes itself as a service organization with almost 70% of the General Fund expenditures being related to personnel costs. In FY2023, 73.98 new positions were approved in the General Fund and four and half positions in the other Funds. The changes in full time equivalent (FTE) count will maintain existing levels of service to the community.

### Water/ Wastewater Debt Long- Range Plan

Revenue debt as well as water and sewer rates are managed according to the City's Water and Sewer Rate Study. Our most recent rate study was completed in 2022. The future impact of the revenues and expenses in the Water and Sewer Fund are shown on the following Water/ Wastewater Cost of Service Model derived from the rate study. Assumptions used in the creation of the rate study are dynamic. If the assumptions used to build the rate model change significantly, the revenue, debt issuances, and the water and sewer rates would change as well.

Adequate revenues and working capital are projected to meet ongoing operational cost increases, to provide funding for water and sewer infrastructure improvements, and to provide for existing debt service. With Council's approval, the average residential customer water and sewer bill would increase 10%. The water and sewer bond covenants require operating revenues to cover the current debt requirements including principal and interest by a minimum of 1.2 times. Over the next four years, the rate study projected the coverage ratio to range from 1.22 to 1.94. Projections also take into consideration a working capital adequacy test of approximately 90 to 120 days of expenditures. The projected days of working capital over the next four years is expected to be an average of 100 days according to the rate study. The actual number of days are dependent on weather conditions and water restrictions.

The main challenge for the water and wastewater model is the pass-through cost from North Texas Municipal Water District (NTMWD) which makes up 53.4% of the budget. Further details of the Water and Sewer budget can be found in the Enterprise section of this document.

| <b>NTMWD Costs as Percentage of the Total<br/>Water &amp; Sewer Fund Budget</b> |       |
|---|-------|
| 2023 Proposed   | 53.4% |
| 2022 Amended  | 52.4% |
| 2021  | 57.0% |
| 2020  | 60.4% |
| 2019  | 60.0% |

## CAPITAL IMPROVEMENTS

In the same way as the General Fund, the Water and Sewer Fund is conscious of the increasing personnel costs and is taking measures to implement technology to provide, at least, the same level of service to residents while managing personnel costs. In fiscal year 2019, City Council approved automatic meter readers (AMR)/ advanced metering infrastructure (AMI) to be installed throughout the City. The new meters are cost effective for both end users and the City. End users will have the ability to see real time data of their water usage and the system will be able to detect if water usage is higher than usual, due to a potential leak. The City will be able to reduce the manual labor hours of going out and reading each meter every month. In addition, the City will be able to receive data of potential water leaks and take proactive action before larger, more costly problems occur.

# DEBT SERVICE FUND

## LONG-RANGE PLAN 2023-2026

|                                     |                   |                   | YEAR 1            |                   | YEAR 2            |                   | YEAR 3    |           |
|-------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-----------|-----------|
|                                     | Actual            | Revised           | Proposed          | Estimated         | Estimated         | Estimated         | Estimated | Estimated |
|                                     | 2021              | 2022              | 2023              | 2024              | 2025              | 2026              | 2026      | 2026      |
| <b>BEGINNING BALANCE</b>            | <b>1,858,731</b>  | <b>918,379</b>    | <b>146,661</b>    | <b>12,503</b>     | <b>1,647,449</b>  | <b>1,789,960</b>  |           |           |
| <b>REVENUES:</b>                    |                   |                   |                   |                   |                   |                   |           |           |
| Ad Valorem Tax                      | 13,970,986        | 15,951,926        | 16,555,608        | 18,428,467        | 18,194,311        | 20,973,029        |           |           |
| Delinquent Collections              | (22,242)          | 68,735            | 79,787            | 82,778            | 92,142            | 90,972            |           |           |
| Penalty & Interest                  | 34,753            | 48,114            | 55,851            | 57,945            | 64,500            | 63,680            |           |           |
| Investment Earnings                 | 10,144            | 16,469            | 21,282            | 1,063             | 140,033           | 152,147           |           |           |
| Refunding Bond Proceeds             | 6,340,000         | -                 | -                 | -                 | -                 | -                 |           |           |
| Net Premium                         | 855,617           | -                 | -                 | -                 | -                 | -                 |           |           |
| CDC Contribution                    | 115,675           | -                 | -                 | -                 | -                 | -                 |           |           |
| TIF Property Tax offset             | (353,769)         | (436,359)         | (520,161)         | (449,519)         | (436,809)         | (485,111)         |           |           |
| <b>TOTAL REVENUES</b>               | <b>20,951,164</b> | <b>15,648,885</b> | <b>16,192,367</b> | <b>18,120,734</b> | <b>18,054,177</b> | <b>20,794,717</b> |           |           |
| <b>EXPENDITURES:</b>                |                   |                   |                   |                   |                   |                   |           |           |
| Commission & Refunding Exp          | 7,043,440         | 11,250            | 11,250            | 12,050            | 12,850            | 12,850            |           |           |
| Bond Principal                      | 9,665,000         | 9,495,000         | 9,515,000         | 8,655,000         | 7,790,000         | 8,085,000         |           |           |
| Bond Interest                       | 3,504,018         | 3,205,482         | 4,079,525         | 3,548,558         | 3,214,736         | 2,920,657         |           |           |
| CO Principal                        | -                 | 1,075,000         | 1,130,000         | 1,190,000         | 1,250,000         | 1,310,000         |           |           |
| CO Interest                         | 129,563           | 1,036,500         | 982,750           | 926,250           | 866,750           | 804,250           |           |           |
| Tax Note Principal                  | 1,340,000         | 1,380,000         | 520,000           | 540,000           | 560,000           | 580,000           |           |           |
| Tax Note Interest                   | 163,183           | 123,400           | 88,000            | 67,200            | 45,600            | 23,200            |           |           |
| Capital Lease Principal             | 44,141            | 91,975            | -                 | -                 | -                 | -                 |           |           |
| Capital Lease Interest              | 2,171             | 1,996             | -                 | -                 | -                 | -                 |           |           |
| * 2023 New Issue                    | -                 | -                 | -                 | 1,546,730         | 1,546,730         | 1,546,730         |           |           |
| * 2024 New Issue                    | -                 | -                 | -                 | -                 | 2,625,000         | 2,625,000         |           |           |
| * 2025 New Issue                    | -                 | -                 | -                 | -                 | -                 | 2,625,000         |           |           |
| <b>TOTAL EXPENDITURES</b>           | <b>21,891,516</b> | <b>16,420,603</b> | <b>16,326,525</b> | <b>16,485,788</b> | <b>17,911,666</b> | <b>20,532,687</b> |           |           |
| <b>ENDING FUND BALANCE</b>          | <b>918,379</b>    | <b>146,661</b>    | <b>12,503</b>     | <b>1,647,449</b>  | <b>1,789,960</b>  | <b>2,051,990</b>  |           |           |
| Revenues Over/(Under) Expenditures  | (940,352)         | (771,718)         | (134,158)         | 1,634,946         | 142,511           | 262,030           |           |           |
| Reserve Requirement (10% ann D/S):  | 1,484,808         | 1,640,935         | 1,631,528         | 1,647,374         | 1,789,882         | 2,051,984         |           |           |
| End F/B Meets Reserve Req:          | No                | No                | No                | Yes               | Yes               | Yes               |           |           |
| Amt. Over (Under) Requirement:      | 373,923           | (722,556)         | (1,619,025)       | 75                | 79                | 6                 |           |           |
| Reserve Requirement (5% ann D/S):   | 742,404           | 820,468           | 815,764           | 823,687           | 894,941           | 1,025,992         |           |           |
| End F/B Meets Reserve Req:          | Yes               | No                | No                | Yes               | Yes               | Yes               |           |           |
| Amt. Over (Under) Requirement:      | 1,116,327         | 97,911            | (803,261)         | 823,762           | 895,019           | 1,025,998         |           |           |
| <b>Debt Portion of Tax Rate:</b>    | <b>0.094483</b>   | <b>0.101244</b>   | <b>0.090497</b>   | <b>0.096869</b>   | <b>0.091149</b>   | <b>0.100226</b>   |           |           |
| <b>Debt % of Tax Rate:</b>          | <b>19.48%</b>     | <b>21.54%</b>     | <b>21.49%</b>     | <b>23.00%</b>     | <b>21.64%</b>     | <b>23.80%</b>     |           |           |
| <b>M&amp;O Portion of Tax Rate:</b> | <b>0.390517</b>   | <b>0.368756</b>   | <b>0.330703</b>   | <b>0.324331</b>   | <b>0.330051</b>   | <b>0.320974</b>   |           |           |
| <b>Total Tax Rate:</b>              | <b>0.485000</b>   | <b>0.470000</b>   | <b>0.421200</b>   | <b>0.421200</b>   | <b>0.421200</b>   | <b>0.421200</b>   |           |           |
| <b>Fund Reserve %</b>               | <b>6.19%</b>      | <b>0.89%</b>      | <b>0.08%</b>      | <b>10.00%</b>     | <b>10.00%</b>     | <b>10.00%</b>     |           |           |

|                       |                |                |                |                |                |                |
|-----------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Valuation             | 14,960,000,000 | 15,761,357,720 | 18,112,966,496 | 19,024,111,991 | 19,961,064,792 | 20,925,737,330 |
| % Growth in Valuation | 3.45%          | 5.36%          | 14.92%         | 5.03%          | 4.93%          | 4.83%          |

**New Debt Issued - 23,000,000 20,623,060 35,000,000 35,000,000 15,000,000**

\*Estimated debt service totals for issues authorized by the 2016 Bond Election; future issuances are proposed based on a 20-year payback period.

# GENERAL FUND

## LONG-RANGE PLAN 2023-2026

|   |                       |                       | YEAR 1                | YEAR 2                | YEAR 3                |                       |
|---|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
|   | Actual                | Revised               | Proposed              | Projected             | Projected             |                       |
|   | 2021                  | 2022                  | 2023                  | 2024                  | 2025                  |                       |
|   |                       |                       | 2026                  |                       |                       |                       |
| <b>BEGINNING BALANCE</b>                  | <b>26,416,878</b>     | <b>27,699,947</b>     | <b>29,242,193</b>     | <b>29,242,194</b>     | <b>27,732,402</b>     | <b>24,773,985</b>     |
| <b>REVENUES:</b>                          |                       |                       |                       |                       |                       |                       |
| Ad Valorem Taxes                          | 56,379,891            | 56,885,649            | 58,288,131            | 59,477,028            | 60,773,233            | 59,994,371            |
| Sales Tax                                 | 25,344,374            | 28,156,146            | 29,742,582            | 31,229,711            | 32,791,197            | 34,430,756            |
| Franchise Fees                            | 6,669,763             | 6,744,698             | 6,812,426             | 6,880,550             | 6,949,356             | 7,018,849             |
| Licenses and Permits                      | 3,805,695             | 3,151,600             | 2,989,565             | 3,019,461             | 3,049,655             | 3,080,152             |
| Charges for Services                      | 6,521,339             | 9,471,212             | 5,626,046             | 6,488,567             | 6,618,338             | 6,750,705             |
| Fines                                     | 1,076,468             | 1,204,869             | 1,349,588             | 1,349,588             | 1,349,588             | 1,349,588             |
| Miscellaneous                             | 871,060               | 699,290               | 360,606               | 378,636               | 397,568               | 417,446               |
| Contributions                             | 674,476               | 2,496,997             | 2,515,596             | 2,641,376             | 2,773,445             | 2,912,117             |
| Reimbursements                            | 1,999,747             | 2,409,421             | 1,904,356             | 1,999,574             | 2,099,553             | 2,204,531             |
| Intergovernmental                         | 4,163,392             | 2,832,264             | 111,826               | 117,417               | 123,288               | 129,452               |
| Interest earnings                         | 604,194               | 872,811               | 1,157,956             | 1,215,854             | 1,276,647             | 1,340,479             |
| Transfers In                              | 5,119,962             | 6,095,044             | 7,189,554             | 7,189,554             | 8,189,554             | 8,189,554             |
| <b>TOTAL REVENUES</b>                     | <b>\$ 113,230,361</b> | <b>\$ 121,020,001</b> | <b>\$ 118,048,232</b> | <b>\$ 121,987,316</b> | <b>\$ 126,391,422</b> | <b>\$ 127,818,000</b> |
| <b>EXPENDITURES:</b>                      |                       |                       |                       |                       |                       |                       |
| Salary                                    | 52,181,749            | 56,217,604            | 59,735,594            | 63,712,374            | 67,443,939            | 70,592,789            |
| Benefits                                  | 20,275,218            | 21,589,851            | 22,527,412            | 23,653,783            | 24,599,934            | 25,583,931            |
| Operations                                | 18,430,543            | 21,224,969            | 18,813,733            | 14,175,034            | 14,739,435            | 15,329,013            |
| Supplies                                  | 1,929,834             | 2,082,943             | 1,789,200             | 1,860,768             | 1,935,199             | 2,012,607             |
| Maintenance                               | 4,128,293             | 5,477,661             | 4,719,211             | 10,154,372            | 10,350,692            | 10,554,864            |
| Professional Services                     | 7,841,494             | 9,743,655             | 8,169,778             | 8,496,569             | 8,836,432             | 9,189,889             |
| Capital                                   | 250,793               | 1,372,923             | 262,000               | 77,515                | 77,515                | 77,515                |
| <b>TOTAL OPERATING EXPENDITURES</b>       | <b>\$ 105,037,924</b> | <b>\$ 117,709,607</b> | <b>\$ 116,016,928</b> | <b>\$ 122,130,415</b> | <b>\$ 127,983,146</b> | <b>\$ 133,340,608</b> |
| Operating Transfers Out                   | 6,909,368             | 1,768,148             | 2,031,304             | 1,366,693             | 1,366,693             | 1,366,693             |
| <b>TOTAL GENERAL FUND EXPENDITURES</b>    | <b>\$ 111,947,292</b> | <b>\$ 119,477,755</b> | <b>\$ 118,048,232</b> | <b>\$ 123,497,108</b> | <b>\$ 129,349,839</b> | <b>\$ 134,707,301</b> |
| <b>ENDING FUND BALANCE</b>                | <b>\$ 27,699,947</b>  | <b>29,242,193</b>     | <b>\$ 29,242,194</b>  | <b>\$ 27,732,402</b>  | <b>\$ 24,773,985</b>  | <b>\$ 17,884,684</b>  |
| <b>Revenues Over/(Under) Expenditures</b> | <b>1,283,069</b>      | <b>1,542,246</b>      | <b>0</b>              | <b>(1,509,792)</b>    | <b>(2,958,417)</b>    | <b>(6,889,301)</b>    |
| <b># Days Operations in Reserve, EOY</b>  | <b>90.5</b>           | <b>90.4</b>           | <b>90.6</b>           | <b>82.0</b>           | <b>69.9</b>           | <b>48.5</b>           |
| <b>Tax rate variables:</b>                |                       |                       |                       |                       |                       |                       |
| Taxable Values (thousands)                | 14,960,000,000        | 15,761,357,720        | 18,112,966,496        | 19,024,111,991        | 19,961,064,792        | 20,925,737,330        |
| % Growth in Valuation                     | 3.45%                 | 5.36%                 | 14.92%                | 5.03%                 | 4.93%                 | 4.83%                 |
| Operations & Maintenance:                 | 0.390517              | 0.368756              | 0.330703              | 0.324331              | 0.330051              | 0.320974              |
| Debt Service:                             | 0.094483              | 0.101244              | 0.090497              | 0.096869              | 0.091149              | 0.100226              |
| <b>Total:</b>                             | <b>0.485000</b>       | <b>0.470000</b>       | <b>0.421200</b>       | <b>0.421200</b>       | <b>0.421200</b>       | <b>0.421200</b>       |
| <b>New Debt Issuance</b>                  | <b>-</b>              | <b>23,000,000</b>     | <b>20,623,060</b>     | <b>35,000,000</b>     | <b>35,000,000</b>     | <b>15,000,000</b>     |

# WATER/ WASTEWATER COST OF SERVICE MODEL

## FISCAL YEAR 2022-2023

Forecast Summary Provided by  
NewGen Strategies & Solutions, LLC

Scenario:

7/21/22 Proposed

|   | 2022                 | 2023                 | 2024                 | 2025                 | 2026                 |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|
|   | Proposed             |                      |                      |                      |                      |
| <b>Beginning Fund Balance</b>                         | <b>\$ 13,614,461</b> | <b>\$ 14,137,983</b> | <b>\$ 14,705,795</b> | <b>\$ 15,927,770</b> | <b>\$ 18,128,038</b> |
| <b>Revenues</b>                                       |                      |                      |                      |                      |                      |
| Water Rate Revenues                                   | \$ 32,674,931        | \$ 34,200,968        | \$ 38,401,346        | \$ 41,833,086        | \$ 45,881,970        |
| Sewer Rate Revenues                                   | 22,753,118           | 26,041,909           | 29,136,447           | 31,564,898           | 33,702,676           |
| Non-Rate Revenues                                     | 1,412,400            | 4,246,364            | 2,619,416            | 1,254,299            | 1,254,299            |
| <b>Total Revenues</b>                                 | <b>\$ 56,840,449</b> | <b>\$ 64,489,241</b> | <b>\$ 70,157,209</b> | <b>\$ 74,652,283</b> | <b>\$ 80,838,945</b> |
| <b>Operating Expenses &amp; Transfers Out</b>         |                      |                      |                      |                      |                      |
| Operating (less NTMWD & Transfers)                    | \$ 10,229,182        | \$ 10,646,686        | \$ 11,377,996        | \$ 12,026,775        | \$ 12,631,742        |
| Utility Billing/ Collections                          | 1,415,090            | 1,514,820            | 1,582,500            | 1,645,719            | 1,711,732            |
| <b>NTMWD (Water)</b>                                  | 18,129,238           | 21,377,326           | 23,773,605           | 25,476,224           | 27,368,023           |
| <b>NTMWD (Regional WWTP)</b>                          | 6,838,675            | 7,607,330            | 9,266,727            | 10,392,766           | 11,176,222           |
| <b>NTMWD (UEFIS)</b>                                  | 4,451,944            | 5,053,246            | 6,529,628            | 7,931,694            | 8,951,911            |
| <b>NTMWD (Pre-Treatment)</b>                          | 76,940               | 79,378               | 85,728               | 90,015               | 94,515               |
| <b>General Fund Transfer</b>                          | 5,000,000            | 6,000,000            | 6,500,000            | 7,000,000            | 7,000,000            |
| <b>Non-Bond Transfers</b>                             | 7,572,622            | 9,040,777            | 7,196,098            | 5,531,362            | 7,820,862            |
| <b>Total Operating Expenses &amp; Transfers Out</b>   | <b>\$ 53,713,691</b> | <b>\$ 61,319,563</b> | <b>\$ 66,312,282</b> | <b>\$ 70,094,555</b> | <b>\$ 76,755,007</b> |
| <b>Net Revenues Available for Debt Service</b>        | <b>\$ 3,126,758</b>  | <b>\$ 3,169,678</b>  | <b>\$ 3,844,927</b>  | <b>\$ 4,557,728</b>  | <b>\$ 4,083,938</b>  |
| <b>Debt Service</b>                                   |                      |                      |                      |                      |                      |
| Existing Debt Service                                 | \$ 2,599,736         | \$ 2,598,366         | \$ 2,619,308         | \$ 2,353,700         | \$ 2,096,950         |
| Other   | 3,500                | 3,500                | 3,644                | 3,760                | 3,880                |
| <b>Total Debt Service</b>                             | <b>\$ 2,603,236</b>  | <b>\$ 2,601,866</b>  | <b>\$ 2,622,952</b>  | <b>\$ 2,357,460</b>  | <b>\$ 2,100,830</b>  |
| <b>Total Expenses</b>                                 | <b>\$ 56,316,927</b> | <b>\$ 63,921,429</b> | <b>\$ 68,935,234</b> | <b>\$ 72,452,015</b> | <b>\$ 78,855,837</b> |
| Contingency -- Net Inc/ (Dec) in Fund Balance         | \$ 523,522           | \$ 567,812           | \$ 1,221,975         | \$ 2,200,268         | \$ 1,983,108         |
| <i>Percent of Expenses</i>                            | 0.9%                 | 0.9%                 | 1.8%                 | 3.0%                 | 2.5%                 |
| <b>Ending Water &amp; Sewer Fund 200 Fund Balance</b> | <b>\$ 14,137,983</b> | <b>\$ 14,705,795</b> | <b>\$ 15,927,770</b> | <b>\$ 18,128,038</b> | <b>\$ 20,111,146</b> |

# WATER/ WASTEWATER COST OF SERVICE MODEL

## FISCAL YEAR 2022-2023

**Financial Statistics**

|   |     |      |      |      |      |
|---|-----|------|------|------|------|
| Debt Service Coverage (1.2x Target)         | 1.2 | 1.22 | 1.47 | 1.93 | 1.94 |
| Days Cash on Hand (Between 90 and 120 Days) | 106 | 98   | 94   | 99   | 103  |

**Revenue Requirement Recover**

|                                     |                |                |               |               |               |
|-------------------------------------|----------------|----------------|---------------|---------------|---------------|
| Water Revenues Under Proposed Rates | \$ 32,674,931  | \$ 34,200,968  | \$ 38,401,346 | \$ 41,833,086 | \$ 45,881,970 |
| Water Revenue Requirements          | \$ 30,815,848  | \$ 35,469,832  | \$ 36,850,284 | \$ 40,147,727 | \$ 45,150,816 |
| Over/ (Under) Recovery (\$)         | \$ 1,859,083   | \$ (1,268,864) | \$ 1,551,062  | \$ 1,685,359  | \$ 731,154    |
| Over/ (Under) Recovery (%)          | 5.7%           | -3.7%          | 4.0%          | 4.0%          | 1.6%          |
| Sewer Revenues Under Proposed Rates | \$ 22,753,118  | \$ 26,041,909  | \$ 29,136,447 | \$ 31,564,898 | \$ 33,702,676 |
| Sewer Revenue Requirements          | \$ 24,088,679  | \$ 25,832,181  | \$ 29,465,534 | \$ 31,049,989 | \$ 32,450,724 |
| Over/ (Under) Recovery (\$)         | \$ (1,335,561) | \$ 209,728     | \$ (329,087)  | \$ 514,909    | \$ 1,251,952  |
| Over/ (Under) Recovery (%)          | -5.9%          | 0.8%           | -1.1%         | 1.6%          | 3.7%          |
| Total Revenues Under Proposed Rates | \$ 55,428,049  | \$ 60,242,877  | \$ 67,537,793 | \$ 73,397,984 | \$ 79,584,645 |
| Total Revenue Requirements          | \$ 54,904,527  | \$ 61,302,014  | \$ 66,315,818 | \$ 71,197,715 | \$ 77,601,539 |
| Over/ (Under) Recovery (\$)         | \$ 523,522     | \$ (1,059,137) | \$ 1,221,975  | \$ 2,200,269  | \$ 1,983,106  |
| Over/ (Under) Recovery (%)          | 0.9%           | -1.8%          | 1.8%          | 3.0%          | 2.5%          |









• APPENDIX

**ORDINANCE NO. 3941-9-22**

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF ALLEN, COLLIN COUNTY, TEXAS, APPROVING AND ADOPTING A BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2022, AND ENDING SEPTEMBER 30, 2023; PROVIDING THAT EXPENDITURES FOR SAID FISCAL YEAR SHALL BE MADE IN ACCORDANCE WITH SAID BUDGET; APPROPRIATING AND SETTING ASIDE THE NECESSARY FUNDS OUT OF THE GENERAL AND OTHER REVENUES FOR SAID FISCAL YEAR FOR THE MAINTENANCE AND OPERATION OF THE VARIOUS DEPARTMENTS AND FOR VARIOUS ACTIVITIES AND IMPROVEMENTS OF THE CITY; APPROPRIATING THE VARIOUS AMOUNTS REQUIRED FOR SUCH BUDGET; PROVIDING FOR RECORDING OF THE ORDINANCE; PROVIDING FOR A REPEALING CLAUSE; PROVIDING FOR A SEVERABILITY CLAUSE; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the City Manager of the City of Allen, Collin County, Texas, has submitted to the City Council a proposed budget of the revenues and expenditures of conducting the affairs of the City and providing a complete financial plan for 2022-2023; and,

**WHEREAS**, the City Council has received the City Manager's proposed budget and a copy of the proposed budget, and all supporting schedules have been filed with the City Secretary of the City of Allen, Collin County, Texas; and,

**WHEREAS**, the City Council has conducted the necessary public hearings as required by law.

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF ALLEN, COLLIN COUNTY, TEXAS, THAT:**

**SECTION 1.** The proposed budget of the revenue and expenditures necessary for conducting the affairs of the City of Allen, Collin County, Texas, said budget being in the amount of \$302,652,181, providing a complete financial plan for the ensuing fiscal year beginning October 1, 2022, and ending September 30, 2023, as submitted to the City Council by the City Manager, be, and the same is hereby, in all things adopted and approved as the budget of the City of Allen, Collin County, Texas, for the fiscal year beginning October 1, 2022, and ending September 30, 2023.

**SECTION 2.** THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

**SECTION 3.** The sum of \$302,651,181 is hereby appropriated for the payment of the expenditures established in the approved budget for the fiscal year beginning October 1, 2022, and ending September 30, 2023, a copy of which has been filed with the City Secretary and is made a part hereof for all purposes.

**SECTION 4.** The expenditures during the fiscal year beginning October 1, 2022, and ending September 30, 2023, shall be made in accordance with the budget approved by this Ordinance unless otherwise authorized by a duly enacted ordinance of the City of Allen, Texas.

**SECTION 5.** All budget amendments and transfers of appropriations budgeted from one account or activity to another within any individual activity for the fiscal year 2021-2022 are hereby ratified, and the budget

ordinance for fiscal year 2021-2022, heretofore enacted by the City Council, be and the same is hereby, amended to the extent of such transfers and amendments for all purposes.

**SECTION 6.** Specific authority is given to the City Manager to make the following adjustments:

1. Transfer of appropriations budgeted from one account classification to another account classification within the same department.
2. Transfer of appropriations from designated appropriation from one department or activity to another department or activity within the same fund.
3. Transfers from the General Fund and all other Funds of unexpended appropriations and excess revenues for the fiscal year 2021-2022 are hereby ratified.

**SECTION 7.** The City Council hereby approves the Capital Improvement Program for 2023-2027, as a plan describing and scheduling capital improvement projects for the City of Allen and authorizes the City Manager to use the funding sources reflected in the plan.

**SECTION 8.** All notices and public hearings required by law have been duly completed. The City Secretary is directed to provide a certified copy of the budget to the County Clerk of Collin County for recording after final passage hereof.


**SECTION 9.** Should any word, sentence, paragraph, subdivision, clause, phrase, or section of this Ordinance, be adjudged or held to be void or unconstitutional, the same shall not affect the validity of the remaining portions of said Ordinance, as amended hereby, which shall remain in full force and effect.

**SECTION 10.** All ordinances of the City of Allen, Collin County, Texas, in conflict with the provisions of this Ordinance be, and the same are hereby, repealed; provided, however that all other provisions of said ordinances not in conflict with the provisions of this Ordinance shall remain in full force and effect.

**SECTION 11.** This Ordinance shall take effect immediately from and after its passage as the law and charter in such cases provide.

**DULY PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF ALLEN, COLLIN COUNTY, TEXAS, ON THIS THE 13<sup>TH</sup> DAY OF SEPTEMBER 2022.**

**APPROVED:**




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**Kenneth M. Fulk, MAYOR**

**APPROVED AS TO FORM:**




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**Peter G. Smith, CITY ATTORNEY**  
(PGS:9-7-22 TM 131351)

**ATTEST:**




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**Shelley B. George, CITY SECRETARY**

**ORDINANCE NO. 3942-9-22**

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF ALLEN, COLLIN COUNTY, TEXAS, LEVYING THE AD VALOREM TAXES FOR THE TAX YEAR 2022 (FISCAL YEAR 2022-2023) AT A RATE OF \$0.4212 PER ONE HUNDRED DOLLARS (\$100) ASSESSED VALUATION ON ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY OF ALLEN AS OF JANUARY 1, 2022, TO PROVIDE REVENUE FOR THE PAYMENT OF CURRENT EXPENSES; PROVIDING FOR AN INTEREST AND SINKING FUND FOR ALL OUTSTANDING DEBT OF THE CITY OF ALLEN; PROVIDING FOR DUE AND DELINQUENT DATES TOGETHER WITH PENALTIES AND INTEREST; PROVIDING A SEVERABILITY CLAUSE; PROVIDING A REPEALING CLAUSE; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, following public notices duly posted and published in all things as required by law, public hearing was held on September 13, 2022, by and before the City Council of the City of Allen, the subject of which was the proposed tax rate for the City of Allen for Fiscal Year 2022-2023, submitted by the City Manager in accordance with provisions of the City Charter and state statutes; and,

**WHEREAS**, the City Council, upon full consideration of the matter, is of the opinion that the tax rate hereinafter set forth is proper and should be approved and adopted.

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF ALLEN, COLLIN COUNTY, TEXAS, THAT:**

**SECTION 1.** There is hereby levied and shall be assessed for the tax year 2022 on all taxable property, real, personal, and mixed, situated within the corporate limits of the City of Allen, Collin County, Texas, and not exempt by the Constitution of the State and valid State laws, a tax of \$0.4212 on each \$100 assessed valuation of taxable property apportioned and distributed as follows:

- (a) For the purpose of defraying the current expenditures of the municipal government of the City of Allen, a tax of \$0.330703 on each and every \$100 assessed value on all taxable property; and
- (b) For the purpose of creating a sinking fund to pay the interest and principal maturities of all outstanding debt of the City of Allen not otherwise provided for, a tax of \$0.090497 on each \$100 assessed value of taxable property within the City of Allen shall be applied to the payment of interest and maturities of all such outstanding debt of the City.

**SECTION 2.** THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. THE TAX RATE WILL EFFECTIVELY BE RAISED BY 0.055 PERCENT AND WILL RAISE TAXES ON THE MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$2.29.

**SECTION 3.** All ad valorem taxes shall become due and payable on October 1, 2022, and all ad valorem taxes for the year shall become delinquent if not paid prior to February 1, 2023. There shall be no discount for payment of taxes prior to February 1, 2023. A delinquent tax shall incur all penalty and interest authorized by law, to wit:

- (a) A penalty of six percent on the amount of the tax for the first calendar month it is delinquent, plus one percent for each additional month or portion of a month the tax remains unpaid prior to July 1 of the year in which it becomes delinquent.

(b) Provided, however, a tax delinquent on July 1, 2023, incurs a total penalty of twelve percent of the amount of delinquent tax without regard to the number of months the tax has been delinquent. A delinquent tax shall also accrue interest at the rate of one percent for each month or portion of a month the tax remains unpaid. Taxes for the year 2022 and taxes for all future years that become delinquent on or after February 1 but not later than May 1, that remain delinquent on July 1 of the year in which they become delinquent, incur an additional penalty in the amount of twenty percent (20%) of taxes, penalty, and interest due, pursuant to Texas Property Tax Code Section 6.30 and 33.07, as amended. Taxes assessed against tangible personal property for the year 2022 and for all future years that become delinquent on or after February 1 of a year incur an additional penalty on the later of the date the personal property taxes become subject to the delinquent tax attorney's contract, or 60 days after the date the taxes become delinquent, such penalty to be in the amount of twenty percent (20%) of taxes, penalty and interest due, pursuant to Texas Property Tax Code Section 33.11. Taxes for the year 2021 and taxes for all future years that remain delinquent on or after June 1 under Texas Property Tax Code Sections 26.07(f), 26.15(e), 31.03, 31.031, 31.032 or 31.04 incur an additional penalty in the amount of twenty percent (20%) of taxes, penalty, and interest due, pursuant to Texas Property Tax Code Section 6.30 and Section 33.08, as amended.

**SECTION 4.** The City shall have available all the rights and remedies provided by law for the enforcement of the collection of taxes levied under this Ordinance.

**SECTION 5.** The tax roll as presented to the City Council, together with any supplements thereto, be and the same are hereby approved.


**SECTION 6.** Should any word, sentence, paragraph, subdivision, clause, phrase, or section of this Ordinance, be adjudged or held to be void or unconstitutional, the same shall not affect the validity of the remaining portions of said Ordinance which shall remain in full force and effect.

**SECTION 7.** All ordinances of the City of Allen, Collin County, Texas, in conflict with the provisions of this Ordinance be, and the same are hereby, repealed; provided, however, that all other provisions of said ordinances not in conflict with the provisions of this Ordinance shall remain in full force and effect.

**SECTION 8.** This Ordinance shall take effect immediately from and after its passage, as the law and charter in such cases provide.

**DULY PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF ALLEN, COLLIN COUNTY, TEXAS, ON THIS THE 13<sup>TH</sup> DAY OF SEPTEMBER 2022.**

APPROVED:

  
Kenneth M. Fulk, MAYOR

APPROVED AS TO FORM:

  
Peter G. Smith, CITY ATTORNEY  
(PGS-9-7-22:TM 131352)

ATTEST:

  
Shelley B. George, CITY SECRETARY

# 2022 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

Form 50-856

|  |                               |
|--|-------------------------------|
| City of Allen                                | 214.509.4100                  |
| Taxing Unit Name                             | Phone (area code and number)  |
| 305 Century Parkway, Allen, TX 75013         | www.cityofallen.org           |
| 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.   | <b>2021 total taxable value.</b> Enter the amount of 2021 taxable value on the 2021 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). <sup>1</sup> | \$ 15,612,966,138  |
| 2.   | <b>2021 tax ceilings.</b> Counties, cities and junior college districts. Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>   | \$ 0               |
| 3.   | <b>Preliminary 2021 adjusted taxable value.</b> Subtract Line 2 from Line 1.   | \$ 15,612,966,138  |
| 4.   | <b>2021 total adopted tax rate.</b>  | \$ 0.470000 /\$100 |
| 5.   | <b>2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.</b>  |                    |
|      | A. Original 2021 ARB values: .....   | \$ 427,138,379     |
|      | B. 2021 values resulting from final court decisions: .....   | -\$ 407,025,960    |
|      | C. 2021 value loss. Subtract B from A. <sup>3</sup>  | \$ 20,112,419      |
| 6.   | <b>2021 taxable value subject to an appeal under Chapter 42, as of July 25.</b>  |                    |
|      | A. 2021 ARB certified value: .....   | \$ 125,809,782     |
|      | B. 2021 disputed value: .....  | -\$ 13,725,847     |
|      | C. 2021 undisputed value. Subtract B from A. <sup>4</sup>  | \$ 112,083,935     |
| 7.   | <b>2021 Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.   | \$ 132,196,354     |

<sup>1</sup> Tex. Tax Code § 26.012(14)  
<sup>2</sup> Tex. Tax Code § 26.012(14)  
<sup>3</sup> Tex. Tax Code § 26.012(13)  
<sup>4</sup> Tex. Tax Code § 26.012(13)



| Line | No-New Revenue Tax Rate Worksheet   | Amount/Rate       |
|------|---|-------------------|
| 8.   | <b>2021 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.  | \$ 15,745,162,492 |
| 9.   | <b>2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021.</b> Enter the 2021 value of property in deannexed territory. <sup>5</sup>  | \$ 0              |
| 10.  | <b>2021 taxable value lost because property first qualified for an exemption in 2022.</b> 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 2022 does not create a new exemption or reduce taxable value.<br><b>A. Absolute exemptions.</b> Use 2021 market value:..... \$ 1,091,540<br><b>B. Partial exemptions.</b> 2022 exemption amount or 2022 percentage exemption times 2021 value:..... + \$ 28,834,519<br><b>C. Value loss.</b> Add A and B. <sup>6</sup>   | \$ 29,926,059     |
| 11.  | <b>2021 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 2022.</b> Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021.<br><b>A. 2021 market value:</b> ..... \$ 0<br><b>B. 2022 productivity or special appraised value:</b> ..... - \$ 0<br><b>C. Value loss.</b> Subtract B from A. <sup>7</sup>   | \$ 0              |
| 12.  | <b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.  | \$ 29,926,059     |
| 13.  | <b>2021 captured value of property in a TIF.</b> Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2021 taxes were deposited into the tax increment fund. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.   | \$ 430,385,720    |
| 14.  | <b>2021 total value.</b> Subtract Line 12 and Line 13 from Line 8.  | \$ 15,284,850,713 |
| 15.  | <b>Adjusted 2021 total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.  | \$ 71,838,798     |
| 16.  | <b>Taxes refunded for years preceding tax year 2021.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. 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 2021. This line applies only to tax years preceding tax year 2021. <sup>9</sup>  | \$ 324,232        |
| 17.  | <b>Adjusted 2021 levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>   | \$ 72,163,030     |
| 18.  | <b>Total 2022 taxable value on the 2022 certified appraisal roll today.</b> 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. <sup>11</sup><br><b>A. Certified values:</b> ..... \$ 17,473,978,282<br><b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: ..... + \$<br><b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:..... - \$ 0<br><b>D. Tax increment financing:</b> Deduct the 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2022 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. <sup>12</sup> ..... - \$ 496,453,061<br><b>E. Total 2022 value.</b> Add A and B, then subtract C and D. | \$ 16,977,525,221 |

<sup>5</sup> Tex. Tax Code § 26.012(15)  
<sup>6</sup> Tex. Tax Code § 26.012(15)  
<sup>7</sup> Tex. Tax Code § 26.012(15)  
<sup>8</sup> Tex. Tax Code § 26.03(c)  
<sup>9</sup> Tex. Tax Code § 26.012(13)  
<sup>10</sup> Tex. Tax Code § 26.012(13)  
<sup>11</sup> Tex. Tax Code § 26.012, 26.04(c-2)  
<sup>12</sup> Tex. Tax Code § 26.03(c)

| Line | No-New Revenue Tax Rate Worksheet  | Amount/Rate        |
|------|--|--------------------|
| 19.  | <b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>14</sup>  |                    |
| A.   | <b>2022 taxable value of properties under protest.</b> 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. <sup>14</sup> .....  | \$ 638,988,214     |
| B.   | <b>2022 value of properties not under protest or included on certified appraisal roll.</b> 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. <sup>15</sup> ..... | + \$ 0             |
| C.   | <b>Total value under protest or not certified.</b> Add A and B.  | \$ 638,988,214     |
| 20.  | <b>2022 tax ceilings.</b> Counties, cities and junior colleges enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>  | \$ 0               |
| 21.  | <b>2022 total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>  | \$ 17,616,513,435  |
| 22.  | <b>Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021.</b> Include both real and personal property. Enter the 2022 value of property in territory annexed. <sup>18</sup>   | \$ 0               |
| 23.  | <b>Total 2022 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2021. 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, 2021 and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for 2022. <sup>19</sup>   | \$ 390,321,328     |
| 24.  | <b>Total adjustments to the 2022 taxable value.</b> Add Lines 22 and 23.   | \$ 390,321,328     |
| 25.  | <b>Adjusted 2022 taxable value.</b> Subtract Line 24 from Line 21.   | \$ 17,226,192,107  |
| 26.  | <b>2022 NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>   | \$ 0.418914 /\$100 |
| 27.  | <b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 county NNR tax rate. <sup>21</sup>  | \$ /\$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.  | <b>2021 M&amp;O tax rate.</b> Enter the 2021 M&O tax rate.   | \$ 0.368756 /\$100 |
| 29.  | <b>2021 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 15,745,162,492  |

<sup>14</sup> Tex. Tax Code § 26.01(c) and (d).  
<sup>15</sup> Tex. Tax Code § 26.01(c).  
<sup>16</sup> Tex. Tax Code § 26.01(d).  
<sup>17</sup> Tex. Tax Code § 26.012(6)(B).  
<sup>18</sup> Tex. Tax Code § 26.012(6).  
<sup>19</sup> Tex. Tax Code § 26.012(17).  
<sup>20</sup> Tex. Tax Code § 26.012(17).  
<sup>21</sup> Tex. Tax Code § 26.04(c).  
<sup>22</sup> Tex. Tax Code § 26.04(d).

| Line | Voter-Approval Tax Rate Worksheet  | Amount/Rate        |
|------|--|--------------------|
| 30.  | <b>Total 2021 M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100  | \$ 58,061,231      |
| 31.  | <b>Adjusted 2021 levy for calculating NNR M&amp;O rate.</b>  |                    |
|      | <b>A. M&amp;O taxes refunded for years preceding tax year 2021.</b> 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 2021. This line applies only to tax years preceding tax year 2021. .... + \$ 259,948   |                    |
|      | <b>B. 2021 taxes in TIF.</b> 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 2022 captured appraised value in Line 18D, enter 0. .... - \$ 1,589,449  |                    |
|      | <b>C. 2021 transferred function.</b> 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 |                    |
|      | <b>D. 2021 M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. .... \$ -1,329,501   |                    |
|      | <b>E. Add Line 30 to 31D.</b>  | \$ 56,731,730      |
| 32.  | <b>Adjusted 2022 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .  | \$ 17,226,192,107  |
| 33.  | <b>2022 NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.   | \$ 0.329334 /\$100 |
| 34.  | <b>Rate adjustment for state criminal justice mandate.</b> <sup>23</sup>   |                    |
|      | <b>A. 2022 state criminal justice mandate.</b> Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0   |                    |
|      | <b>B. 2021 state criminal justice mandate.</b> 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   |                    |
|      | <b>C. Subtract B from A and divide by Line 32 and multiply by \$100.</b> .... \$ 0/\$100   |                    |
|      | <b>D. Enter the rate calculated in C. If not applicable, enter 0.</b>  | \$ 0/\$100         |
| 35.  | <b>Rate adjustment for indigent health care expenditures.</b> <sup>24</sup>  |                    |
|      | <b>A. 2022 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. .... \$ 0   |                    |
|      | <b>B. 2021 indigent health care expenditures.</b> 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, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose. .... - \$ 0   |                    |
|      | <b>C. Subtract B from A and divide by Line 32 and multiply by \$100.</b> .... \$ 0.000000/\$100  |                    |
|      | <b>D. Enter the rate calculated in C. If not applicable, enter 0.</b>  | \$ 0/\$100         |

<sup>23</sup> [Reserved for expansion]  
<sup>24</sup> Tex. Tax Code § 26.044  
<sup>25</sup> Tex. Tax Code § 26.0441

| Line | Voter Approval Tax Rate Worksheet  | Amount/Rate                |
|------|--|----------------------------|
| 36.  | <p><b>Rate adjustment for county indigent defense compensation.</b> <sup>25</sup></p> <p><b>A. 2022 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose ..... \$ <u>0</u></p> <p><b>B. 2021 indigent defense compensation expenditures.</b> 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, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose. .... \$ <u>0</u></p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0</u>/ \$100</p> <p><b>D.</b> Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ <u>0</u>/ \$100</p> <p><b>E.</b> Enter the lesser of C and D. If not applicable, enter 0.</p> | \$ <u>0</u> / \$100        |
| 37.  | <p><b>Rate adjustment for county hospital expenditures.</b> <sup>26</sup></p> <p><b>A. 2022 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. .... \$ <u>0</u></p> <p><b>B. 2021 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021. .... \$ <u>0</u></p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0</u>/ \$100</p> <p><b>D.</b> Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ <u>0</u>/ \$100</p> <p><b>E.</b> Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>  | \$ <u>0</u> / \$100        |
| 38.  | <p><b>Rate adjustment for defunding municipality.</b> 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 26.0444 for more information.</p> <p><b>A. Amount appropriated for public safety in 2021.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year ..... \$ <u>0</u></p> <p><b>B. Expenditures for public safety in 2021.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year ..... \$ <u>0</u></p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100 ..... \$ <u>0</u>/ \$100</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>  | \$ <u>0</u> / \$100        |
| 39.  | <b>Adjusted 2022 NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.  | \$ <u>0.329334</u> / \$100 |
| 40.  | <p><b>Adjustment for 2021 sales tax specifically to reduce property values.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&amp;O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rate for 2022 in Section 3. Other taxing units, enter zero.</p> <p><b>A.</b> Enter the amount of additional sales tax collected and spent on M&amp;O expenses in 2021, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent ..... \$ <u>0</u></p> <p><b>B.</b> Divide Line 40A by Line 32 and multiply by \$100 ..... \$ <u>0</u>/ \$100</p> <p><b>C.</b> Add Line 40B to Line 39.</p>  | \$ <u>0.329334</u> / \$100 |
| 41.  | <p><b>2022 voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below.</p> <p><b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p><b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>  | \$ <u>0.340860</u> / \$100 |

<sup>25</sup> Tex. Tax Code § 26.0442  
<sup>26</sup> Tex. Tax Code § 26.0443

| Line | Voter-Approval Tax Rate Worksheet   | Amount/Rate               |
|------|---|---------------------------|
| D41. | <p><b>Disaster Line 41 (D41): 2022 voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> 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.<sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>   | \$ _____ /\$100           |
| 42.  | <p><b>Total 2022 debt to be paid with property taxes and additional sales tax revenue.</b> 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&amp;O expenses.</p> <p><b>A. Debt</b> 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.<sup>28</sup></p> <p>Enter debt amount ..... \$ <u>16,326,525</u></p> <p><b>B. Subtract unencumbered fund amount</b> used to reduce total debt ..... - \$ <u>0</u></p> <p><b>C. Subtract certified amount spent from sales tax to reduce debt</b> (enter zero if none) ..... - \$ <u>0</u></p> <p><b>D. Subtract amount paid</b> from other resources ..... - \$ <u>0</u></p> <p><b>E. Adjusted debt.</b> Subtract B, C and D from A. \$ <u>16,326,525</u></p> | \$ <u>16,326,525</u>      |
| 43.  | <b>Certified 2021 excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup>   | \$ <u>384,078</u>         |
| 44.  | <b>Adjusted 2022 debt.</b> Subtract Line 43 from Line 42E.  | \$ <u>15,942,447</u>      |
| 45.  | <p><b>2022 anticipated collection rate.</b></p> <p><b>A.</b> Enter the 2022 anticipated collection rate certified by the collector.<sup>30</sup> ..... <u>100.00</u> %</p> <p><b>B.</b> Enter the 2021 actual collection rate ..... <u>102.04</u> %</p> <p><b>C.</b> Enter the 2020 actual collection rate ..... <u>99.73</u> %</p> <p><b>D.</b> Enter the 2019 actual collection rate ..... <u>103.52</u> %</p> <p><b>E.</b> 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%.<sup>31</sup></p> <p style="text-align: right;">100.00 %</p>  | 100.00 %                  |
| 46.  | <b>2022 debt adjusted for collections.</b> Divide Line 44 by Line 45E.  | \$ <u>15,942,447</u>      |
| 47.  | <b>2022 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .  | \$ <u>17,616,513,435</u>  |
| 48.  | <b>2022 debt rate.</b> Divide Line 46 by Line 47 and multiply by \$100.   | \$ <u>0.090497</u> /\$100 |
| 49.  | <b>2022 voter-approval tax rate.</b> Add Lines 41 and 48.   | \$ <u>0.431357</u> /\$100 |
| D49. | <p><b>Disaster Line 49 (D49): 2022 voter-approval tax rate for taxing unit affected by disaster declaration.</b> Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>  | \$ _____ /\$100           |

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

| Line | Voter-Approval Tax Rate Worksheet   | Amount/Rate       |
|------|---|-------------------|
| 50.  | <b>COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2022 county voter-approval tax rate. | \$ _____ 0 /\$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.  | <b>Taxable Sales.</b> For taxing units that adopted the sales tax in November 2021 or May 2022, enter the Comptroller’s estimate of taxable sales for the previous four quarters. <sup>32</sup> Estimates of taxable sales may be obtained through the Comptroller’s Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2021, enter 0.  | \$ _____ 0         |
| 52.  | <b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>33</sup><br><b>Taxing units that adopted the sales tax in November 2021 or in May 2022.</b> Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>34</sup><br><b>- or -</b><br><b>Taxing units that adopted the sales tax before November 2021.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95. | \$ _____ 0         |
| 53.  | <b>2022 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .  | \$ 17,616,513,435  |
| 54.  | <b>Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.  | \$ _____ 0 /\$100  |
| 55.  | <b>2022 NNR tax rate, unadjusted for sales tax.</b> <sup>35</sup> Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .   | \$ 0.418914 /\$100 |
| 56.  | <b>2022 NNR tax rate, adjusted for sales tax.</b><br><b>Taxing units that adopted the sales tax in November 2021 or in May 2022.</b> Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.   | \$ 0.418914 /\$100 |
| 57.  | <b>2022 voter-approval tax rate, unadjusted for sales tax.</b> <sup>36</sup> Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .  | \$ 0.431357 /\$100 |
| 58.  | <b>2022 voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57.   | \$ 0.431357 /\$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.  | <b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>37</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38</sup> | \$ _____ 0         |
| 60.  | <b>2022 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .   | \$ 17,616,513,435  |
| 61.  | <b>Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.   | \$ _____ 0 /\$100  |
| 62.  | <b>2022 voter-approval tax rate, adjusted for pollution control.</b> 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).                              | \$ 0.431357 /\$100 |

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

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

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate before the unused increment rate for the prior three years.<sup>40</sup> In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero.

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

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

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

| Line | Unused Increment Rate Worksheet  | Amount/Rate        |
|------|--|--------------------|
| 63.  | <b>2021 unused increment rate.</b> Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enter zero.  | \$ 0.023817 /\$100 |
| 64.  | <b>2020 unused increment rate.</b> Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero.  | \$ 0.006785 /\$100 |
| 65.  | <b>2019 unused increment rate.</b> Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.  | \$ 0 /\$100        |
| 66.  | <b>2022 unused increment rate.</b> Add Lines 63, 64 and 65.  | \$ 0.030602 /\$100 |
| 67.  | <b>2022 voter-approval tax rate, adjusted for unused increment rate.</b> Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control). | \$ 0.461959 /\$100 |

**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.<sup>44</sup>

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.<sup>45</sup>

| Line | De Minimis Rate Worksheet  | Amount/Rate        |
|------|--|--------------------|
| 68.  | <b>Adjusted 2022 NNR M&amp;O tax rate.</b> Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> . | \$ 0.329334 /\$100 |
| 69.  | <b>2022 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .           | \$ 17,616,513,435  |
| 70.  | <b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 69 and multiply by \$100.                   | \$ 0.002838 /\$100 |
| 71.  | <b>2022 debt rate.</b> Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .                     | \$ 0.090497 /\$100 |
| 72.  | <b>De minimis rate.</b> Add Lines 68, 70 and 71.   | \$ 0.000000 /\$100 |

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

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.<sup>46</sup>

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.<sup>47</sup>

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.

<sup>40</sup> Tex. Tax Code § 26.013(a)  
<sup>41</sup> Tex. Tax Code § 26.013(c)  
<sup>42</sup> Tex. Tax Code §§ 26.0501(a) and (c)  
<sup>43</sup> Tex. Local Gov't Code § 120.007(d), effective Jan. 1, 2022  
<sup>44</sup> Tex. Tax Code § 26.063(a)(1)  
<sup>45</sup> Tex. Tax Code § 26.012(b-a)  
<sup>46</sup> Tex. Tax Code § 26.063(a)(1)  
<sup>47</sup> Tex. Tax Code § 26.042(b)  
<sup>48</sup> Tex. Tax Code § 26.042(f)

2022 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts

Form 50-856

This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

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

| Line | Emergency Revenue Rate Worksheet   | Amount/Rate        |
|------|--|--------------------|
| 73.  | <b>2021 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .   | \$ 0.470000 /\$100 |
| 74.  | <b>Adjusted 2021 voter-approval tax rate.</b> Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line.<br><br>If a disaster occurred in 2021 and the taxing unit calculated its 2021 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2021 worksheet due to a disaster, enter the 2021 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49.<br>- or -<br>If a disaster occurred prior to 2021 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 2021, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2021 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. <sup>48</sup> Enter the final adjusted 2021 voter-approval tax rate from the worksheet.<br>- or -<br>If the taxing unit adopted a tax rate above the 2021 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet. | \$ 0 /\$100        |
| 75.  | <b>Increase in 2021 tax rate due to disaster.</b> Subtract Line 74 from Line 73.   | \$ 0.470000 /\$100 |
| 76.  | <b>Adjusted 2021 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .  | \$ 15,284,850,713  |
| 77.  | <b>Emergency revenue.</b> Multiply Line 75 by Line 76 and divide by \$100.   | \$ 71,838,798      |
| 78.  | <b>Adjusted 2022 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .  | \$ 17,226,192,107  |
| 79.  | <b>Emergency revenue rate.</b> Divide Line 77 by Line 78 and multiply by \$100. <sup>49</sup>  | \$ 0 /\$100        |
| 80.  | <b>2022 voter-approval tax rate, adjusted for emergency revenue.</b> Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).   | \$ 0.461959 /\$100 |

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

|  |                    |
|--|--------------------|
| <b>No-new-revenue tax rate.</b> .....  | \$ 0.418914 /\$100 |
| As applicable, enter the 2022 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: <u>26</u>  |                    |
| <b>Voter-approval tax rate.</b> .....  | \$ 0.461959 /\$100 |
| As applicable, enter the 2022 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). Indicate the line number used: <u>67</u> |                    |
| <b>De minimis rate.</b> .....  | \$ 0.000000 /\$100 |
| If applicable, enter the 2022 de minimis rate from Line 72.  |                    |

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in Tax Code.<sup>50</sup>

**print here** ▶ Jayna Dean  
 Printed Name of Taxing Unit Representative

**sign here** ▶ *Jayna Dean*  
 Taxing Unit Representative

8/01/2022  
 Date

<sup>48</sup> Tex. Tax Code §26.042(c)  
<sup>49</sup> Tex. Tax Code §26.042(b)  
<sup>50</sup> Tex. Tax Code §§ 26.04(c-2) and (d-2)



**RESOLUTION NO. 3032-9-11(R)**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ALLEN, COLLIN COUNTY, TEXAS, AMENDING THE DEBT MANAGEMENT AND FUND BALANCE RESERVE POLICY FOR THE CITY TO REFLECT NEW ACCOUNTING REQUIREMENTS AND CHANGE THE MAXIMUM ALLOCATION OF TAX RATE FOR DEBT SERVICE; PROVIDING FOR A REPEALING CLAUSE; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the City government has recognized the need to carefully account for public funds, to manage municipal finances wisely and to plan the adequate funding of services and improvements; and,

**WHEREAS**, the City of Allen has adopted a debt management and fund balance reserve policy to provide the structure of continuing fiscal stability, reduce financial risk and maintain adequate contingency assets for present and future requirements; and,

**WHEREAS**, the Governmental Accounting Standards Board has issued Statement No. 54 to establish accounting and financial standards for all governments that report governmental funds and to establish criteria for classifying fund balances into specifically defined classifications and clarifies definitions for governmental fund types; and,

**WHEREAS**, implementation of Statement No. 54 requires the City to amend its debt management and fund balance reserve policy; and,

**WHEREAS**, to further reduce financial risk and maintain continuing fiscal stability the City will adopt and establish a working capital policy for enterprise funds which do not report “fund balances,” and will accordingly amend the name of the policy; and,

**WHEREAS**, the City Council finds that it is in the best interest of the City to change the maximum percentage of tax rate allocated for debt service; and,

**WHEREAS**, the City Council desires to amend its “Debt Management and Fund Balance Reserve Policy”, through the adoption of the amended “Fund Balance, Working Capital Reserve and Debt Management Policy,” attached hereto as Exhibit “A.”

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF ALLEN, COLLIN COUNTY, TEXAS, THAT:**

**SECTION 1.** The “Debt Management and Fund Balance Reserve Policy” is hereby amended by the adoption of the amended “Fund Balance, Working Capital Reserve and Debt Management Policy,” as set forth in Exhibit “A” attached hereto and made a part hereof for all purposes.

**SECTION 2.** All provisions of any resolution of the City of Allen, Texas, in conflict with the provisions of this Resolution be, and the same is hereby, repealed, and all other provisions not in conflict with the provisions of this Resolution shall remain in full force and effect.

**SECTION 3.** This Resolution shall become effective immediately from and after its passage.

**DULY PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF ALLEN, COLLIN COUNTY, TEXAS, ON THIS THE 27<sup>TH</sup> DAY OF SEPTEMBER, 2011.**

**APPROVED:**

A handwritten signature in dark ink, appearing to read 'Stephen Terrell', written over a horizontal line.

**Stephen Terrell, MAYOR**

**ATTEST:**

A handwritten signature in dark ink, appearing to read 'Shelley B. George', written over a horizontal line.

**Shelley B. George, CITY SECRETARY**

**EXHIBIT A**

**CITY OF ALLEN, TEXAS**

**FUND BALANCE,  
WORKING CAPITAL RESERVE  
AND  
DEBT MANAGEMENT  
POLICY**

**revised  
September 27, 2011**

## **PURPOSE**

The purpose of this document is to establish key elements for the financial stability of the City by setting guidelines for fund balance, working capital reserves and debt management. Adherence to a debt management policy signals to rating agencies and capital markets that a government is well managed and should meet its obligations in a timely manner. Debt levels and their related annual costs are important long-term obligations that must be managed within available resources.

It is essential that the City maintain adequate reserves to mitigate financial risk that can occur from unforeseen revenue fluctuations and unanticipated expenditures. To allow for flexibility and guidance, this policy establishes ranges of reserves to make it possible for the City to provide continuous operational services to the public and to issue future debt.

Nothing in this policy shall restrict the reserves from exceeding the stated ranges or goals. To ensure stable tax rates, it is essential that the City maintain adequate levels of unrestricted reserves to mitigate current or future risks from revenue shortfalls, economic downturns, unanticipated expenditures and impacts from weather. Furthermore, anticipated cash financing of projects may result in the fund balances and/or working capital reserves to exceed the ranges while funds are accumulated.

## **DEFINITIONS**

**Enterprise Funds** – are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent is that the costs of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges (i.e. Water and Sewer, Solid Waste).

**Fund Equity** – A fund’s equity is generally the difference between its assets and its liabilities.

**Fund Balance** – An accounting distinction is made between the portions of fund equity that are spendable and nonspendable. In accordance with Governmental Accounting Standards Board Statement 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, the City classifies governmental fund balance into five categories:

- (1) Nonspendable fund balance – includes amounts that are not in a spendable form or are required to be maintained intact. Examples are inventory or permanent funds.
- (2) Restricted fund balance – includes amounts that can be used only for the specific purposes stipulated by external resource providers either constitutionally or through enabling legislation. Examples include federal grants and general obligation bonds.
- (3) Committed fund balance – includes amounts that can be used only for the specific purposes determined by a formal action of the government’s highest level of decision-making authority. Commitments may be changed or lifted only by the government taking the same formal action that imposed the constraint originally.
- (4) Assigned fund balance – comprises amounts intended to be used by the government for specific purposes. Intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority. In governmental funds other than the general fund, assigned fund balance represents the amount that is not restricted or committed. This indicates that resources in other governmental funds are, at a minimum, intended to be used for the purpose of that fund.
- (5) Unassigned fund balance – is the residual classification of the General Fund and includes all amounts not contained in other classifications. Unassigned amounts are technically available for any purpose.

Governmental Funds – are typically used to account for tax-supported activities (i.e. General Fund, Debt Service Fund).

Working Capital Reserve – is the excess of current assets over current liabilities. It is the amount of liquid capital needed in the enterprise funds to maintain the flow of capital from cash to inventories to receivables then back again to cash.

#### **A. FUND BALANCE POLICY**

##### 1) Committed Fund Balance:

- a) The City Council is the City’s highest level of decision-making authority and the formal action that is required to be taken to establish, modify, or rescind a fund balance commitment is a resolution approved by the Council at the City’s Council meeting.
- b) The resolution must either be approved or rescinded, as applicable, prior to the last day of the fiscal year for which the commitment is made. The amount subject to the constraint may be determined in the subsequent period.

##### 2) Assigned Fund Balance

- a) The City Council authorizes the City Manager and/or Finance Director as the official authorized to assign fund balance to a specific purpose as approved by this fund balance policy.

##### 3) Minimum Fund Balance

###### a) General Fund

- i) It is the goal of the City to achieve and maintain an unassigned General Fund balance that is within a range of 60 to 90 days of annual expenditures.
- ii) If unassigned General Fund balance falls below the goal or has a deficiency, the City will establish a timeframe and work plan to replenish the fund balance. The work plan may include tax increases, fee increases, reduction of services, and/or reduction of expenditures (i.e. hiring freeze, salary freeze, or reduction of travel/training).

###### b) Debt Service Fund

- i) On an annual basis, the Debt Service Restricted Fund balance shall be maintained in an amount that is within a range of 5% to 10% of the required annual principal and interest payments.
- ii) For purposes of long term financial stability, a reserve in excess of 10% may be prudent in order to reduce volatility of the tax rates between the General and Debt Service Funds.
- iii) The fund shall remain in complete compliance with bond issue covenants.

##### 4) Order of Expenditure of Funds

- a) When multiple category of fund balance are available for expenditure (for example, a construction project is being funded partly by a state grant, bonded debt, funds set aside by the City Council, and unassigned fund balance), the City will start with the most restricted category and spend those funds first before moving down to the next category with available funds.

## 5) Minimum Enterprise Fund Working Capital Reserves

- a) If applicable, all funds shall remain in complete compliance with bond issue covenants.
- b) Working capital reserve shall be maintained in an amount that is within a range of 90 to 120 days of annual expenditures in order to provide for potential unanticipated needs or the impact of weather.
- c) If unassigned working capital falls below the goal or has a deficiency, the utility rate plan study will be utilized to determine the appropriate course of action when determining rates and establishing a timeframe to replenish working capital reserves.

## **B. DEBT MANAGEMENT POLICY**

The City's Charter (Article V, Section 5.1) states that the City of Allen has the power to borrow money against the credit of the City for any public purpose that is not prohibited by the constitution and laws of the State of Texas. Article XI, Section 5 of the Texas Constitution, applicable to cities of more than 5,000 population states that the maximum tax rate shall not exceed \$2.50 per \$100 of assessed valuation of taxable property. This policy improves the quality of decisions, provides justification for the structure of debt issuance, identifies policy goals, and demonstrates a commitment to long-term financial planning, including a multi-year capital plan.

### 1) Capital Improvement Program

- a) A capital improvement program shall be prepared, submitted to, and approved by the Council annually pursuant to the City Charter, Article IV.
- b) The capital improvement program shall consist of at least a 5-year priority listing of long term capital projects, accompanied by a financing plan which reflects potential financing options for all projects in the plan, and is supported by the appropriate sources of revenue. The financing plan shall be in accordance with the debt management policies contained herein.
- c) It is the intent of these policies that authorized projects and associated financings be included as part of an adopted capital improvement program.

### 2) Debt Issuance Guidelines

- a) Debt issuance will be utilized by the City only in those cases where public policy, equity and efficient use of limited resources favor debt over other funding methods. Decision criteria considered shall include the following:
  - i) Debt shall be self-supporting whenever possible. Self-supporting debt in this context will either be revenue bonds secured by a specific revenue pledge (i.e., water and sewer revenues) or general obligation debt including certificates of obligation where the debt service will be paid from user fees or other specific revenues even though legally there is an ad valorem tax pledge.
  - ii) Debt shall be primarily used to finance capital projects with a relatively long life expectancy, i.e., generally ten (10) years or greater unless technology related.
  - iii) Short term debt may be issued as authorized by the City Council when circumstances or opportunities are present and such issuance will not adversely affect the operating funds, the ability to make debt payments, or jeopardize the financial integrity of the City or the component units.

- iv) Debt shall be issued or structured in such a way so that the term of the financing does not exceed the useful life of the asset.
- v) The method of the debt sale shall be determined based upon the current market conditions.
- vi) Debt refunding opportunities shall be monitored for potential savings or modifications to certain covenants.
- vii) The City will conduct its debt management functions in a manner designed to maintain or enhance its existing credit ratings.
- viii) Credit ratings shall be requested for long term debt except when long term debt is issued as a private placement. Bond insurance for long term debt shall be reviewed for its financial feasibility.
- ix) Investment of bond proceeds shall be in compliance with the City's investment policy.
- x) The City shall have a program to comply with arbitrage rebate monitoring and filing.
- xi) The City shall follow all mandated bond disclosure requirements.
- xii) The City shall follow all bond covenants.

### 3) Debt Issuance Purposes and Revenue Sources

- a) General capital improvements shall be financed in accordance with the capital improvements program or as authorized by Article V of the City Charter, by City Council or the City Manager. Funds shall be available for the financing of general improvements in accordance with the following:
  - i) Current property tax revenues and future property tax revenues generated by increases in valuation shall have priority allocation to the repayment of existing and future general obligation tax supported debt. Remaining property tax revenues, together with sales tax and other general fund revenues shall be used to fund the City's operating budget.
  - ii) To the extent funds described above are in excess of that required by the City's general fund operating budget, all or a portion of the excess amount shall be used for pay-as-you-go financing of general capital improvements or assets.
  - iii) It shall be a goal, but not a requirement, of the City to finance a portion of the city-at-large capital improvement budget with pay-as-you-go financing with current resources remaining from year-end savings.
  - iv) Debt service payments on general obligation bonds, not abated by other revenues, shall be paid from the debt service property tax levy.
  - v) Outstanding bonds will be retired according to the debt repayment schedules.
  - vi) Refunding of debt is desired when the net present value savings will exceed 3% of the existing debt service or when the net dollar savings will exceed \$150,000. Negative arbitrage and opportunity costs will be considered for advance refundings. Bond refundings may also be considered in order to modify prior bond covenants or accomplish other specific objectives. A negative net present value savings may be incurred in these cases.

- vii) Long term debt will not be issued by the City to finance projects for other governmental entities that have the authority to issue tax-free or taxable bonds on their own behalf for those purposes. If the other governmental entities and the City are partners in a project requiring debt issuance, then long term debt issuance by the City may be considered.
  - viii) Assumptions for taxable assessed valuation increases and revenue growth shall be conservative and justifiable.
- b) Debt issued for water, sewer and other purposes for which operating and capital needs are supported by user fees, shall first be considered for issuance in the form of revenue bonds, certificates of obligation, or other debt instruments secured by the appropriate user fees. User fees shall be adequate to support operating requirements and revenue bond covenants for each purpose. Certificates of Obligation secured by operating revenues may also need to be secured with property taxes.

#### 4) Debt Issuance Limits and Repayment Schedules

- a) The City shall use the following limits to guide issuance of debt:
- i) The City should not allocate more than thirty five percent (35%) of its tax rate towards debt.
  - ii) It is the goal of the City that the outstanding debt consisting of general obligation bonds, certificates of obligations, and capital leases that are supported by property taxes should not exceed a direct debt burden ratio (tax debt to taxable assessed value) of two percent (2.0%).
  - iii) It is a goal of the City that property tax supported debt service, consisting of certificates of obligation and general obligation debt payments should not exceed twenty-five percent (25%) of expenditures for the general fund and debt service combined.
  - iv) If the City debt status is not at the levels stipulated by these policies at the time of their adoption, a transition period in years will be set for each policy individually.
- b) Repayment schedules shall be designed to relate to the useful life of the asset and generally be in accordance with the following:
- i) Twenty (20) years for most general obligation public improvement debt. Debt will generally be structured with even payments over the life of the issue although principal reductions in early years may be used to accomplish specific tax rate objectives.
  - ii) Ten (10) years or less for debt related to assets that have a life expectancy of 10 years or less. Debt will generally be structured with even payments over the life of the issue or matched against associated projected revenues.
  - iii) Twenty years or more (20+) years for capital projects of citywide significance and where justified by the magnitude of the project and asset life. Debt will generally be structured with even payments over the life of the issue although principal reductions in early years may be used to accomplish specific tax rate objectives.
  - iv) On an overall basis, the City's general obligation debt portfolio will generally be structured to retire at least fifty percent (50%) of the City's indebtedness within ten (10) years if the debt repayment is planned for twenty (20) years.



- v) On an overall basis, the City's water and sewer revenue debt will generally be structured to retire at least forty-five percent to fifty percent (45%-50%) of the system's indebtedness within ten (10) years if the debt repayment is planned for twenty (20) years.
- vi) If debt is issued that exceeds twenty (20) years, then it shall be a goal to structure the debt repayment with level debt service payments or, in the case of revenue bonds, with an amortization schedule that allows for the fastest debt repayment schedule while maintaining appropriate debt service coverage ratios.

5) Management

- a) It shall be the responsibility of the City Manager and his staff to maintain all necessary files associated with the issuance of City debt.
- b) The City Manager shall submit to the City Council a debt service fiscal impact statement as part of the annual budget process involving the planned issuance of debt in the capital improvements program. The fiscal impact statement shall contain, at a minimum, an estimate of the debt service levy to be required at the time of long term debt issuance and a calculation showing the impact of this additional levy on the existing debt service levy at that time. The fiscal impact statement shall provide information on any projected user fee rate increases in the case of revenue bond or self-supporting debt financing.

# STATISTICAL/ SUPPLEMENTAL INFORMATION

## FISCAL YEAR 2022-2023

### Form of Government

Incorporated on June 20, 1953, the City of Allen utilizes a council-manager form of government. The council-manager system combines the strong political leadership of elected officials in the form of a council or other governing body, with the strong managerial experience of an appointed local government manager. The form establishes a representative system where all power is concentrated in the elected council and where the council hires a professionally trained manager to oversee the delivery of public services.

Per the Home Rule Charter for the City, the Allen City Council shall consist of the mayor and six council members elected by numbered places and are elected at-large by the registered voters of Allen to serve three-year, staggered terms of office. Each member of the Allen City Council serves citywide. In the May 2019 election, citizens voted for term limits for the mayor and council members. This restricts an individual to 12 years of total service. It also restricts individuals from serving no more than two consecutive terms unless running for mayor as a council member or vice versa. The mayor and city council members are as follows:

|                           |  |                        |                            |
|---------------------------|--|------------------------|----------------------------|
| <b>Kenneth M. Fulk</b>    | <b>Mayor</b>                                     | <b>Term: 2020-2023</b> | <b>Years of Service: 2</b> |
| <b>Daren Meis</b>         | <b>Councilmember, Place 1</b>                    | <b>Term: 2021-2024</b> | <b>Years of Service: 2</b> |
| <b>Carl Clemencich</b>    | <b>Councilmember, Place 2</b>                    | <b>Term: 2020-2023</b> | <b>Years of Service: 6</b> |
| <b>Dave Cornette</b>      | <b>Councilmember, Place 3</b>                    | <b>Term: 2021-2024</b> | <b>Years of Service: 2</b> |
| <b>Chris Schulmeister</b> | <b>Mayor Pro-Tem,<br/>Councilmember, Place 4</b> | <b>Term: 2022-2025</b> | <b>Years of Service: 4</b> |
| <b>Dave Shafer</b>        | <b>Councilmember, Place 5</b>                    | <b>Term: 2021-2024</b> | <b>Years of Service: 2</b> |
| <b>Ben Trahan</b>         | <b>Councilmember, Place 6</b>                    | <b>Term: 2022-2025</b> | <b>Years of Service: 1</b> |

The average experience for Allen's City Council is approximately 2.7 years per councilmember.

The City Manager is another critical piece of the management and delivery of City services to the City's residents. The City Manager, appointed by the City Council, is the City's Chief Administrative Officer. The primary responsibilities of the City Manager's Office include:

- Providing for the effective implementation of the City Council's policies and priorities,
- Coordinating the activities of all City departments and,
- Ensuring responsible organizational and fiscal management.

Appointed by the City Council in June 2019, Mr. Eric Ellwanger is the City's Chief Administrative Officer who brings more than 16 years of municipal experience.

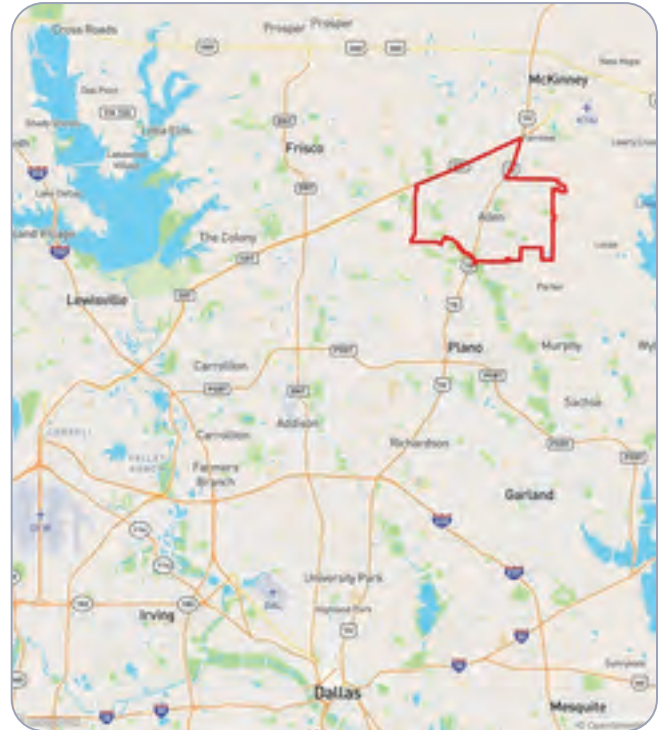
### Geography

Land Area - 27.11 square miles

Population as of 12/31/21 – 110,821

The City of Allen is located in Collin County at the intersection of Central Expressway (US-75) and Sam Rayburn Tollway (SH-121), 25 minutes north of Downtown Dallas. Allen is bordered by incorporated cities on every side: to the north lie the cities of McKinney (the county seat) and Fairview; the City of Plano borders Allen on the south and west, and the City of Lucas borders Allen to the east.

Allen is home to one of the only remaining stone dams in the United States. The remaining site includes the stone dam, a foundation for a pump house and a foundation for a water tower which is designated by the Texas Historical Commission as a State Archaeological Landmark.



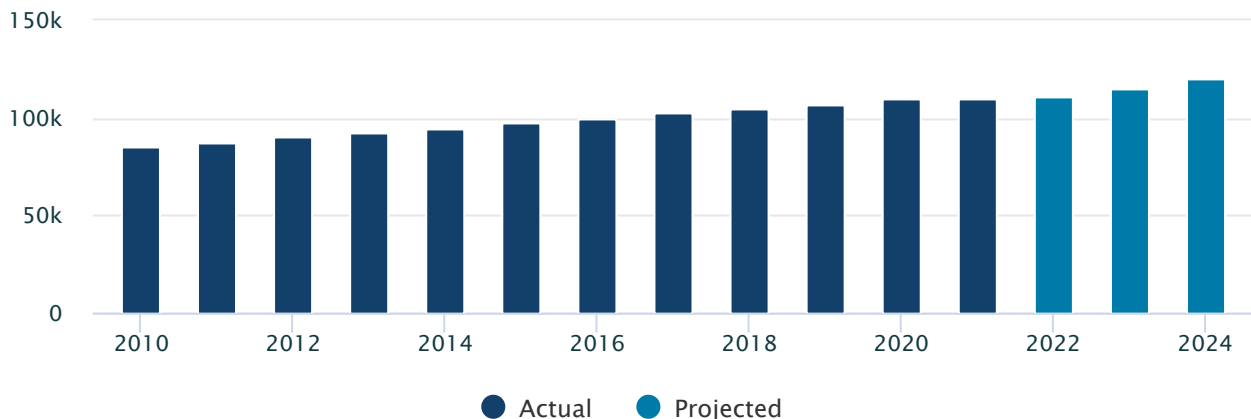
Important transportation connections include: Central Expressway (US-75), which bisects the City in a north/south direction towards Downtown Dallas and I-30; Sam Rayburn Tollway (SH-121), which offers a direct 30-mile route to DFW International Airport and a 10-mile route the Dallas North Tollway, which houses many of the region’s largest corporate headquarters. State Highway 5 connects with Greenville Avenue in Allen and continues into the Dallas urban core. Dallas Love Field Airport is 25 miles from Allen and McKinney National Airport is 9 miles away.

Allen was settled in the early 1850s as a farming community and remained relatively small until 1953 when the City was officially incorporated with a Council-Manager form of government. In the 1960s, the relocation of technology companies to North Dallas and Richardson—as well as the completion of Central Expressway and Lavon—dramatically increased employment and development opportunities for Allen’s citizens.

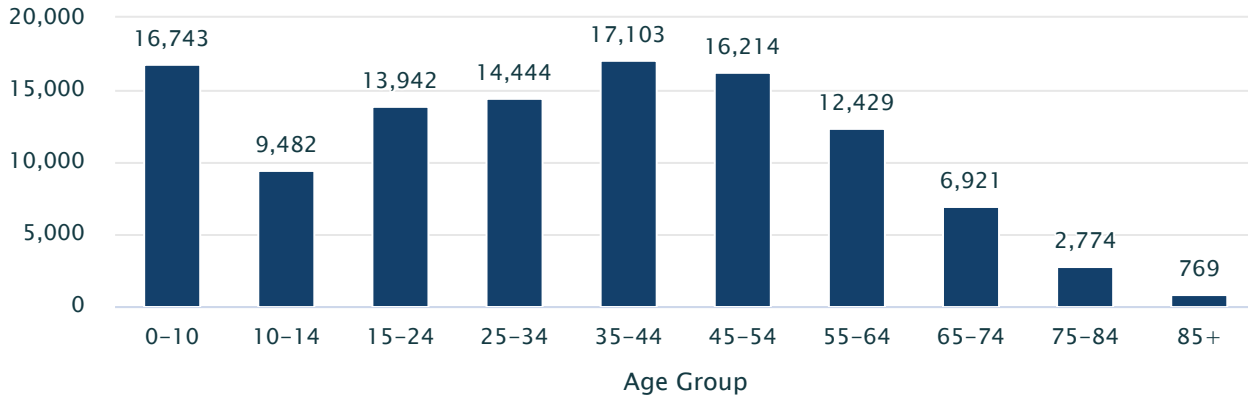
### Community Profile

The City of Allen incorporated in 1953 and has experienced many growth spurts over the last 60 years bringing the population from as low as 400 to its current inhabitants of just over 110,000.

#### Population

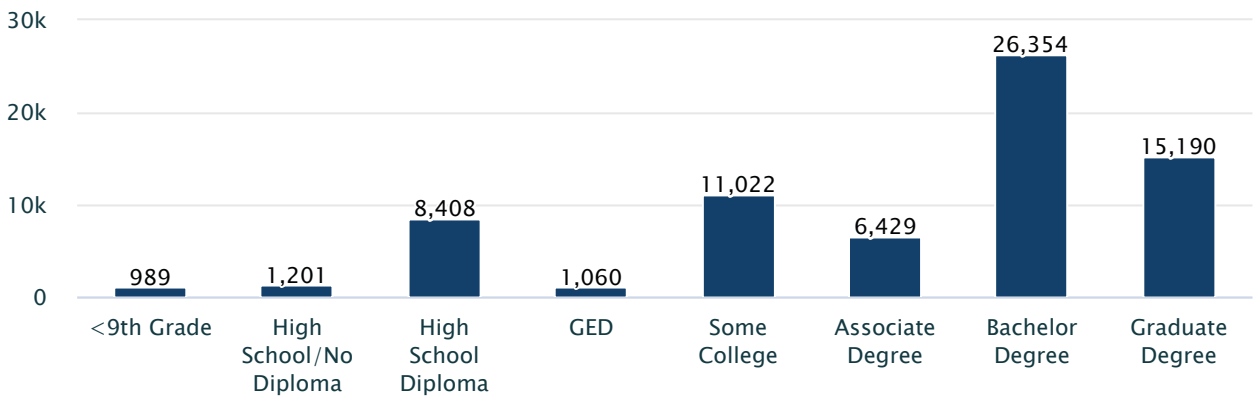


### Population by Age Group\*

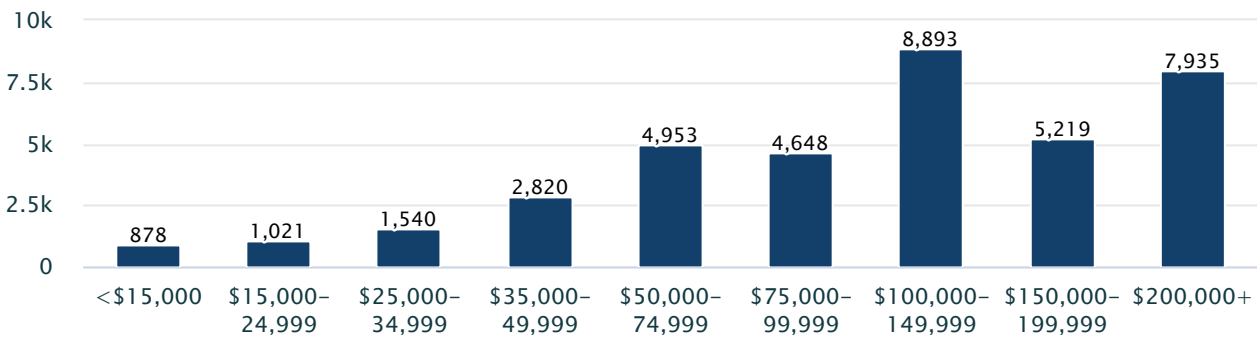


The City of Allen remains a City of young, highly educated professionals that demand the highest quality from their municipal services. Citizens are actively engaged in the community as members of service organizations, homeowners’ associations, religious groups, civic clubs, parent-teacher associations, and etc. The direction from the City Council has been to make Allen a “cradle to grave” community that provides all avenues of entertainment, education, shopping, healthcare services, and transportation offerings to allow residents to do everything they need within the City limits.

### Educational Attainment (25-64 years old)\*



### Household Income



● 2022

\*Population data presented is from 2021 as 2022 data has not been certified.

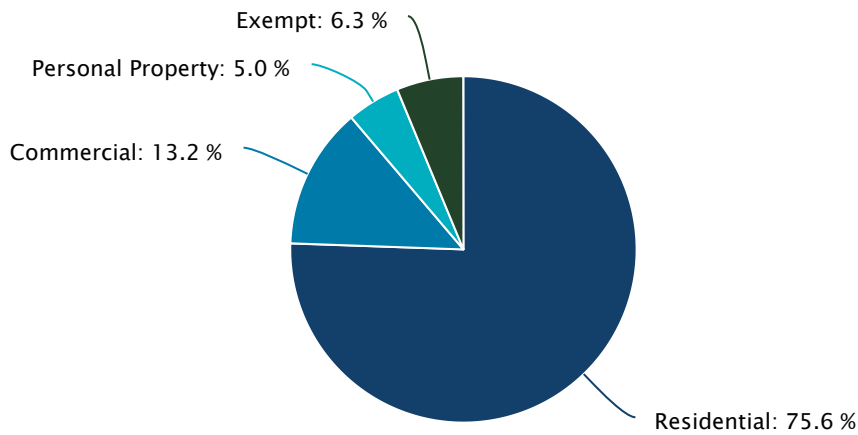
DART On-Demand service is available for those residents with disabilities and elderly residents.

Additionally, Allen is known for having a great portion of City resources dedicated to its parks and recreation services. Nearly 800 acres of developed park land and nearly 50 miles of hiking and nature trails are located throughout the City and incorporated into almost every community subdivision within the City limits.

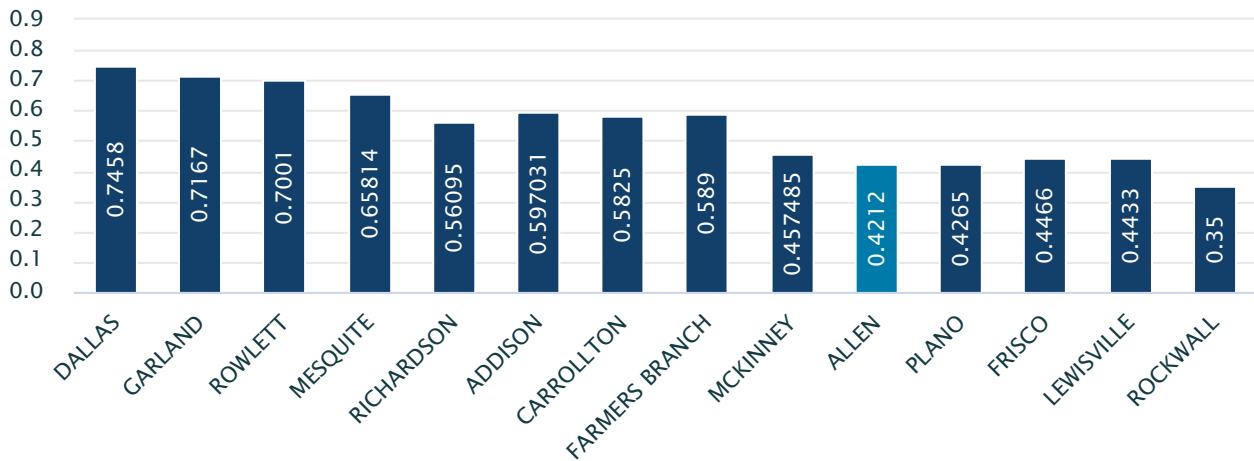
**Demographics and Economics**

The majority of property tax dollars comes from residential properties, City Staff and Council are keenly aware of the impact that rises and falls in the valuations of homes have on the ability to operate as a City. Due to increases in the valuation of homes in recent years, City Council has chosen to consistently lower its tax rate at a level which will still allow for a high-level service offering, while not putting an increasing burden on its citizenry.

**Miscellaneous Property Tax Breakdown**



**Comparison of Proposed Tax Rate**



# PRINCIPAL TAXPAYERS

JANUARY 1, 2022

| Taxpayer                      | Type of Business                | 2022 Taxable Value       | Percentage of Total Assessed Valuation |
|-------------------------------|---------------------------------|--------------------------|--|
| VAA Improvements LLC          | Retail                          | \$ 159,814,858           | 0.88%                                  |
| Allen Premium Outlets LP      | Retail                          | 122,664,130              | 0.68%                                  |
| S2 Twin Creek I LP            | Retail                          | 101,792,467              | 0.56%                                  |
| Cisco Systems Inc             | Data Center                     | 99,630,000               | 0.55%                                  |
| Dolce Twin Creeks Phase 2 LLC | Retail                          | 93,600,000               | 0.52%                                  |
| Watters Creek Owner LLC       | Mixed-Use                       | 87,082,963               | 0.48%                                  |
| AT&T Mobility, LLC            | Telecommunications              | 78,447,246               | 0.43%                                  |
| Watters Creek Apartments, LLC | Apartment Complex               | 75,152,106               | 0.41%                                  |
| Creekside Aquisition LP       | Apartment Complex               | 73,500,000               | 0.41%                                  |
| Andrews Parkway LLC           | Wholesale Distributor           | 73,251,106               | 0.40%                                  |
| <b>Total</b>                  |                                 | <b>\$ 964,934,876</b>    | <b>5.33%</b>                           |
|                               | <b>Total Assessed Valuation</b> | <b>\$ 18,112,966,496</b> |  |

# MAJOR EMPLOYERS

SEPTEMBER 30, 2022





• GLOSSARY



# GLOSSARY

|                         |  |
|-------------------------|--|
| Accrual                 | 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.  |
| Activity                | A specified and distinguishable line of work performed by a division.  |
| Ad Valorem              | A tax computed from the assessed valuation of land and improvements.   |
| Appropriation           | 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.   |
| Appropriation Ordinance | The official enactment by the legislative body establishing the legal authority for officials to obligate and expend resources.  |
| Arbitrage               | The ability to obtain tax-exempt bond proceeds and invest the funds in higher yielding taxable securities resulting in a profit. Arbitrage restriction requirements describe the circumstances in which investment in materially higher yielding securities is allowed without compromising the tax-exempt status of the bond issue. The rebate requirements identify what must be done with profits earned from those securities under the arbitrage restriction requirement. |
| Assessed Valuation      | A value that is established for real or personal property for use as a basis for levying property taxes. (Note: Property values are established by the Central Appraisal District.)  |
| Assets                  | Resources owned or held by the City which have monetary value.   |
| Balanced Budget         | A budget adopted by the legislative body and authority by ordinance where the proposed expenditures are equal to or less than the proposed resources.  |
| Bonds                   | A written promise to pay a sum of money on a specific date at a specified 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 and revenue bonds.   |



|                   |  |
|-------------------|--|
| Budget            | A plan of financial operation embodying an estimate of proposed means of financing it. The “operating budget” is the financial plan adopted for a single fiscal year. The “proposed budget” designates the financial plan initially developed by departments and presented by the City Manager to the Council for approval. The “adopted budget” is the plan as modified and finally approved by that body. The approved budget is authorized by ordinance and thus specifies the legal spending limits for the fiscal year.                 |
| Budget Adjustment | A legal procedure utilized by the City Staff and City Council to revise a budget appropriation.  |
| Budget Document   | 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.  |
| Budget Control    | The control or management of the organization in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and revenues.   |
| Capital           | An expenditure which results in the acquisition of or addition to fixed assets, and meets these criteria: has an anticipated useful life of more than one year; can be permanently identified as an individual unit of property; belongs to one of the following categories: Land, Buildings, Structures & Improvements, Equipment; constitutes a tangible, permanent addition to the value of the City assets; cost generally exceeds at least \$5,000; does not constitute repair or maintenance; and, is not readily susceptible to loss. |
| Capital Reserve   | Funds that have been appropriated from operating revenues which are to be set aside for designated types of maintenance to the existing infrastructure.  |
| Contingency Fund  | A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.   |
| Cost Center       | A section of the total organization having a specialized function or activity, and segregated cost and revenue data.   |
| Covenant          | A binding agreement; contract.   |
| Crime Index       | The Crime Index is composed of selected offenses used to gauge fluctuations in the overall volume and rate of crime reported to law enforcement. The offenses included are the violent crimes of murder and nonnegligent manslaughter, forcible rape, robbery, and aggravated assault, and the property crimes of burglary, larceny-theft, motor vehicle theft, and arson.   |

## GLOSSARY

|                   |   |
|-------------------|---|
| Current Taxes     | Taxes that are levied and due within one year.  |
| Delinquent Taxes  | Taxes that remain unpaid on and after the date on which a penalty for non-payment is attached.  |
| 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/wastewater systems.                            |
| Depreciation      | (1) Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.<br>(2) That portion of the cost of a capital asset which is charged as an expense during a particular period.   |
| Encumbrances      | Obligations in the form of purchase order, contracts or salary commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. When paid, the encumbrance is liquidated.  |
| 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. |
| Expenditures      | The cost of goods received, or services rendered whether cash payments have been made or encumbered.  |
| Fiscal Year       | A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. The City of Allen has specified October 1 to September 30 as its fiscal year.  |
| Fund              | An accounting device established to control receipt and disburse income from sources set aside to support specific activities or attain certain objectives. Each fund is treated as a distinct fiscal entity with a self-balancing set of accounts.   |
| Fund Balance      | 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.  |
| Funding           | Provides budgetary resources to cover the total cost of a program or project at the time it is undertaken.  |

## GLOSSARY

|   |  |
|---|--|
| General Fund                                    | The fund used to account for all financial resources except those required to be accounted for in another fund. The General Fund is tax supported.   |
| General Obligation Debt                         | Monies owed on interest and principal to holders of the City's general obligation bonds. The debt is supported by revenue provided from real property which is assessed through the taxation power of the local governmental unit.   |
| Generally Accepted Accounting Principles (GAAP) | Detailed accounting standards and practices for state and local governments as prescribed by the Governmental Accounting Standards Board (GASB).   |
| Governmental Funds                              | Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds.  |
| Infrastructure                                  | That portion of a City's assets located at or below ground level, including the water system, sewer system, and streets.   |
| Internal Service Fund                           | A fund used to account for the financing of goods or services provided by one City department or cost center to other departments, on a cost- reimbursement basis.   |
| Liabilities                                     | Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.   |
| Modified Accrual Basis                          | The accrual basis of accounting adapted to the governmental fund type spending measurement focus. Under it, revenues are recognized when they become both "measurable" and "available to finance expenditures of the current period." Expenditures are recognized when the related fund liability is incurred except for (1) inventories of materials and supplies which may be considered expenditures either when purchased or when used; (2) prepaid insurance and similar items which need not be reported; (3) accumulated unpaid vacation, sick pay, and other employee benefit amounts which need not be recognized in the current period, but for which larger-than-normal accumulations must be disclosed in the notes to the financial statements; (4) interest earnings on special assessment levies; and (5) principal and interest on long-term debt which are generally recognized when due. |
| Mission Statement                               | General statement of purpose.  |
| Note  | A certificate pledging payment, issued by a government or bank.  |

## GLOSSARY

|                               |   |
|-------------------------------|---|
| 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. The use of annual operating budgets is required by State Law. |
| Reimbursement                 | Repayment to a specific fund for expenditures incurred or services performed by that fund to or for the benefit of another fund.  |
| Replacement Cost              | The cost of an asset which can render similar service (but which need not be of the same structural form) as the property to be replaced.   |
| Reserve                       | An account used to indicate that a portion of fund resources is restricted for a specific purpose, or is not available for appropriation and subsequent spending.   |
| Reserve Fund                  | A backup fund for payment of matured bonds and interest should the Water & Sewer Debt Service Fund fall short of required amounts.  |
| Revenues                      | All amounts of money received by a government from external sources other than expense refunds, capital contributions, and residual equity transfers.   |
| Rolling Stock                 | Capital items such as motor vehicles, heavy equipment, and other apparatus.   |
| Service Area                  | Major division within the total organization performing a function, which is composed of departments and is under the oversight of an Assistant City Manager who reports to the City Manager. Service areas include: Administration, Development, and General Government.                                 |
| Strategic Plan                | Document which lists or describes major goals of an organization along with the strategies that will be employed in attaining them.   |
| Subrogation                   | Transferring of financial responsibility to the party who, in equity and good conscience, should pay it.  |
| 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.   |
| Taxes                         | Compulsory charges levied by a government for the purpose of financing services performed for the common benefit.   |
| Tax Increment Financing (TIF) | Tax Increment Financing: a tool to use future gains in property and sales taxes to finance eligible public infrastructure such as streets, drainage, parking garages, parks, trails, and other improvements as allowed by law, within a reinvestment zone.  |

Tax Increment  
Reinvestment  
Zone (TIRZ)

See Tax Increment Financing; a term used interchangeably with TIF.

# ACRONYMS

|             |  |
|-------------|--|
| ADA         | Americans with Disabilities Act  |
| AEC         | Allen Event Center   |
| AEDC or EDC | Allen Economic Development Corporation   |
| AISD        | Allen Independent School District  |
| AMI         | Advanced Meter Infrastructure  |
| AMR         | Automatic Meter Readers  |
| ASRC        | Allen Senior Recreation Center   |
| CATV        | Cable Access Television  |
| CDBG        | Community Development Block Grant  |
| CDC         | Community Development Corporation  |
| CIP         | Capital Improvement Program  |
| City Sec.   | City Secretary Department  |
| CMO         | City Manager's Office  |
| CMOM        | Acronym for "Capacity, Management, Operation and Maintenance" used by the EPA in regard to its program for evaluating Sanitary Sewer collection systems. |
| COA         | City of Allen  |
| COG         | Council of Governments   |
| Comm Dev.   | Community Development Department   |
| Comm Serv.  | Community Services Department  |

## GLOSSARY

|         |   |
|---------|---|
| CVB     | Convention and Visitors Bureau  |
| DART    | Dallas Area Rapid Transit   |
| DRN     | Don Rodenbaugh Natatorium   |
| EMS     | Emergency Medical Service   |
| EMT     | Emergency Medical Technician  |
| Eng     | Engineering Department  |
| EOC     | Emergency Operations Center   |
| EPA     | Environmental Protection Agency   |
| FLSA    | Fair Labor Standards Act  |
| FTE     | Full Time Equivalent  |
| GAAP    | Generally Accepted Accounting Principles  |
| GASB    | Governmental Accounting Standards Board   |
| GIS     | Geographic Information System   |
| GO Debt | General Obligation Debt   |
| H.B.    | House Bill  |
| HHW     | Household Hazardous Waste   |
| HOA     | Homeowners' Association   |
| HR      | Human Resource Department   |
| ICMA    | International City and County Management Association - professional and educational association for government officials. |

## GLOSSARY

|            |   |
|------------|---|
| IT         | Information Technology Department   |
| JARC       | Job Access and Reverse Commute Program  |
| JFRC       | Joe Farmer Recreation Center  |
| LEED       | Leadership in Energy and Environmental Design   |
| MCPAR      | Municipal Court and Parks & Recreation Admin. Building  |
| NCTCOG     | North Central Texas Council of Governments  |
| NIMS       | National Incident Management System   |
| NNR        | No-new Revenue Tax Rate   |
| NPDES      | National Pollutant Discharge Elimination System   |
| NTMWD      | North Texas Municipal Water District  |
| P&R        | Parks and Recreation Department   |
| PEG Access | Public Education Government Access: Refers to a cable channel operated by a local government entity.  |
| P.C.O.R.I. | Patient-Centered Outcomes Research Institute; non-profit organization established by P.P.A.C.A.   |
| P.P.A.C.A. | Patient Protection and Affordable Care Act  |
| P.R.I.D.E. | People First, Respect, Integrity, Deliver, Excel. The P.R.I.D.E. program recognizes and rewards employees who go the extra mile to provide professional, quality customer service, including all full-time and part-time personnel. |
| RFP        | Request for Proposals   |
| RFQ        | Request for Quotes  |
| RMS        | Records Management System   |
| ROW        | Right-of-way  |



## GLOSSARY

|             |   |
|-------------|---|
| SAFER       | Staffing for Adequate Fire and Emergency Response |
| S.B.        | Senate Bill                                       |
| SDE         | Spatial Data Engine                               |
| SH          | State highway                                     |
| SSI         | Service Standard Index                            |
| STEP        | State Traffic Enforcement Program                 |
| TIF         | Tax Increment Financing                           |
| TIRZ        | Tax Increment Reinvestment Zone                   |
| TCWC        | The Courses at Watters Creek                      |
| TCEQ        | Texas Commission on Environmental Quality         |
| TMRS        | Texas Municipal Retirement System                 |
| TNRCC       | Texas Natural Resources Conservation Commission   |
| TxDOT       | Texas Department of Transportation                |
| TPDES       | Texas Pollutant Discharge Elimination System      |
| VAR         | Voter Approved Tax Rate                           |
| W & S or WS | Water & Sewer                                     |





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