

# AGENDA CITY OF ALLEN CITY COUNCIL REGULAR MEETING TUESDAY, MARCH 14, 2023 – 7:00 PM CITY COUNCIL CHAMBERS ALLEN CITY HALL 305 CENTURY PARKWAY ALLEN, TEXAS 75013

- 1. Call to Order and Announce a Quorum is Present.
- 2. Pledge of Allegiance.
  - 2.1 Posting of the Colors by Allen VFW Post 2195.
- 3. Public Recognition.
  - 3.1 Mayor's Wellness Challenge: Live Fit Allen Winners.
  - 3.2 Presentation of Proclamations by the Office of the Mayor.
    - Master Gardener Month
    - Vietnam Veterans Recognition Day
    - Purchasing Month
  - 3.3 Purchasing Division for Receipt of the 2022 Achievement of Excellence in Procurement Award.
  - 3.4 City of Allen 2022 Excellence in P.R.I.D.E. (People First, Respect, Integrity, Deliver, and Excel) Award Winners.

#### 4. Citizens' Comments.

[The City Council invites citizens to speak to the Council on any topic, not on the agenda or not already scheduled for Public Hearing. Prior to the meeting, please complete a "Public Meeting Appearance Card" and present it to the City Secretary. The time limit is three minutes per speaker, not to exceed a total of fifteen minutes for all speakers.]

## 5. Consent Agenda.

[Routine Council business. Consent Agenda is approved by a single majority vote. Items may be removed for open discussion by a request from a Councilmember or member of staff.]

- 5.1 Approve minutes of the February 28, 2023, Regular City Council Meeting.
- 5.2 Adopt a Resolution establishing site plan amendment application fees in accordance with Allen Land Development Code, Section 6.05, as amended.

- 5.3 Authorize the City Manager to negotiate and execute an agreement with PSI Water Technologies for the installation of the Monoclor Residual Control System at the Bethany and Rowlett Elevated Water Tanks for \$540,000.
- 5.4 Authorize the City Manager to purchase Nutanix Hyperconverged Infrastructure for the data center from FreeIT through the Texas Department of Information Resources contract for \$237,559.
- 5.5 Authorize the City Manager to execute an agreement with Joshua Wiener, dba Flowcus, S Corporation for the design, fabrication, and installation of artwork at the Stephen G. Terrell Community Park for \$287,500.

# 6. Regular Agenda.

- 6.1 Motion to Accept the Fiscal Year 2021-2022 Annual Comprehensive Financial Report.
- 6.2 Conduct a Public Hearing and adopt an Ordinance establishing Standards of Care necessary for a day care licensing exemption for youth camp programs operated by the Allen Parks and Recreation Department.
- 6.3 Conduct a Public Hearing and adopt an Ordinance for a Specific Use Permit authorizing a "Fueling Station" use for a property located at the southwestern corner of Stacy Road and Central Expressway. [7-11 Stacy Allen]
- 6.4 Conduct a Public Hearing and adopt an Ordinance to amend the development regulations of Planned Development No. 131 with a base zoning of Shopping Center and to adopt a Sign Location Map, Sign Elevations, and Sign Schedule for a property generally located at the southwest corner of Bethany Drive and Greenville Avenue. [QuikTrip Signage]
- 6.5 Motion to confirm the Mayor's recommendations for appointments to the 2023 General Obligation Bond Steering Committee and designate a chair.

#### 7. Other Business.

[Council announcements regarding local civic and charitable events, meetings, fundraisers, and awards.]

## 7.1 Calendar.

- Allen City Council Meeting March 28, 2023 Canceled
- Next Allen City Council Meeting April 11, 2023
- 7.2 Items of Interest.

### 8. Executive Session (As needed).

Legal, Section 551.071.

As authorized by Section 551.071(2) of the Texas Government Code, the Workshop Meeting and/or the Regular Agenda may be Convened into Closed Executive Session for the Purpose of Seeking Confidential Legal Advice from the City Attorney on any Agenda Item Listed Herein. (Closed to Public as Provided in the Texas Government Code.)

8.1 Reconvene and consider action on items resulting from Executive Session.

# 9. Adjournment.

This notice was posted at Allen City Hall, 305 Century Parkway, Allen, Texas, at a place convenient and readily accessible to the public at all times. Said notice was posted on Friday, March 10, 2023, at 5:00 p.m.

Shelley B. George, City Secretary

Allen City Hall is wheelchair accessible. Access to the building and special parking are available at the entrance facing Century Parkway. Requests for sign interpreters or special services must be received forty-eight (48) hours prior to the meeting time by calling the City Secretary at 214.509.4105.

#### CITY COUNCIL REGULAR MEETING AGENDA COMMUNICATION

AGENDA DATE: March 14, 2023

**AGENDA CAPTION:** Purchasing Division for Receipt of the 2022

Achievement of Excellence in Procurement

Award.

STAFF RESOURCE: Rosanne Lemus, Purchasing Manager

STRATEGIC PLANNING GOAL: High-Performing City Team Providing Resident-

Focused Services.

#### **BACKGROUND**

The 2022 Achievement of Excellence in Procurement has been awarded to the City of Allen Purchasing Division by the National Purchasing Institute (NPI). This is the 22nd consecutive year that the City has received this award. The Achievement of Excellence in Procurement is an award designed to recognize organizational excellence in public procurement. The annual award is earned by those organizations, public or nonprofit, that demonstrate excellence by obtaining a high score based on standardized criteria. The criteria are designed to measure innovation, professionalism, productivity, and leadership attributes of the procurement organization.

A sampling of the standardized criteria in which applicants are rated include:

**Procurement** 

**Ethics** 

Standards

**Electronic Procurement** 

Internal Customer and Vendor Training

Centralized Procurement Authority

Comprehensive P-Card Program

Use of Term/Requirements Contracts

Certification/Professional Staff

The program was created in 1995 by the National Purchasing Institute's board of directors to:

Recognize organizational excellence in public and nonprofit procurement,

Encourage development of excellence, and

Encourage continued excellence.

In addition to the National Procurement Institute, Inc. (NPI), the AEP is sponsored by the California Association of Public Procurement Officials (CAPPO), Canadian Public Procurement Council / Conseil canadien des marchés publics (CPPC), Florida Association of Public Procurement Officials (FAPPO), National Association of Educational Procurement (NAEP), National Association of State Procurement Officials (NASPO), NIGP: The Institute for Public Procurement and Texas Public Purchasing Association (TxPPA). The AEP is supported by the Airport Purchasing Group (APG), OMINA Partners, Sustainable Purchasing Leadership Council (SPLC) and the Universal Public Procurement Certification Council (UPPCC).

# CITY COUNCIL REGULAR MEETING AGENDA COMMUNICATION

AGENDA DATE: March 14, 2023

**AGENDA CAPTION:** Approve minutes of the February 28, 2023, Regular

City Council Meeting.

**STAFF RESOURCE:** Shelley B. George, City Secretary

STRATEGIC PLANNING GOAL: Financially Sound and Transparent City

Government.

**ATTACHMENT(S)** 

Minutes

#### **ALLEN CITY COUNCIL**

#### **REGULAR MEETING**

#### **FEBRUARY 28, 2023**

#### **Present:**

# **Allen City Council:**

Kenneth M. Fulk, Mayor Chris Schulmeister, Mayor Pro Tem Daren Meis Carl Clemencich Dave Cornette Dave Shafer Ben Trahan

#### **City Staff:**

Eric Ellwanger, City Manager
Eric Strong, Deputy City Manager
Tim Dentler, Assistant City Manager
Rebecca Vice, Assistant City Manager (absent)
Shelley B. George, City Secretary (absent)
Teresa Warren, Director, Public and Media Relations
Rocio Gonzalez, Deputy City Secretary
Pete Smith, City Attorney

#### **Workshop Session**

#### 1. Call to Order and Announce a Quorum is Present

With a quorum of the Allen City Council present, the Workshop of the Allen City Council was called to order by Mayor Fulk at 6:00 p.m. on Tuesday, February 28, 2023, in the Basement Meeting Rooms of Allen City Hall, 305 Century Parkway, Allen, Texas.

#### 2. Discussion Items

- 2.1 Review Quarterly Financial Reports.
- 2.2 Update on Capital Improvement Projects.
- 2.3 Committee updates from City Council Liaisons.
- 2.4 Questions on the current Agenda.

#### 3. Adjourn to Regular Meeting

With no further discussion, Mayor Fulk adjourned the Workshop of the Allen City Council at 6:51 p.m. on Tuesday, February 28, 2023, in the Basement Meeting Rooms of Allen City Hall, 305 Century Parkway, Allen, Texas.

# Regular Meeting

#### 1. Call to Order and Announce a Quorum is Present

With a quorum of the Allen City Council present, the Regular Meeting of the Allen City Council was called to order by Mayor Fulk at 7:00 p.m. on Tuesday, February 28, 2023, in the City Council Chambers of Allen City Hall, 305 Century Parkway, Allen, Texas.

#### 2. Pledge of Allegiance

#### 3. Public Recognition

- 3.1 "Take Care of Texas" Video Contest Winner
  - Olivia Kim, 7<sup>th</sup> Grade, Ereckson Middle School

Arbor Day Poster Contest Winners

- 1st Place Sudikcha Sripathi, 5th Grade, Cheatham Elementary School
- 2<sup>nd</sup> Place Priha Muttyal, 5<sup>th</sup> Grade, Cheatham Elementary School
- 3<sup>rd</sup> Place Aahana Gaur, 5<sup>th</sup> Grade, Cheatham Elementary School

#### 4. Citizens' Comments

- Radha Krishna Temple, 1450 N. Watters Road, Allen, Texas, spoke regarding the Dallas Holifest event on March 11, 2023.
- Jack Brothers, 501 Stretford Lane, Allen, Texas, spoke regarding Stormwater Management.

#### 5. Consent Agenda

#### **MOTION:**

Upon a motion made by Mayor Pro Tem Schulmeister and a second by Councilmember Cornette, the Council voted seven (7) for and none (0) opposed to approve all the Consent Agenda as follows:

- 5.1 Approve minutes of the February 14, 2023, Regular City Council Meeting.
- 5.2 Adopt an Ordinance amending the Code of Ordinances, Chapter 13, "Streets and Sidewalks," Article 1, Section 13-3 for "Sidewalk Maintenance and Liability."

ORDINANCE NO. 3985-2-23: AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF ALLEN, COLLIN COUNTY, TEXAS, AMENDING THE CODE OF ORDINANCES BY AMENDING SECTION 13-3 OF THE CODE TO PROVIDE FOR SIDEWALK MAINTENANCE RESPONSIBILITY AND LIABILITY IN THE CITY; PROVIDING A REPEALING CLAUSE; PROVIDING A SEVERABILITY CLAUSE; PROVIDING A PENALTY OF FINE NOT TO EXCEED THE SUM OF TWO THOUSAND DOLLARS (\$2,000.00) FOR EACH OFFENSE; AND PROVIDING AN EFFECTIVE DATE.

The motion carried.

# 6. Regular Agenda

6.1 Conduct a Public Hearing and adopt an Ordinance to amend the development regulations of Planned Development No. 4 with a base zoning of Shopping Center and to adopt a Zoning Exhibit, Concept Plan, Landscape Plan, and Building Elevations for property generally located southeast of Greenville Avenue and Hightrail Drive. [Allen Flex Center]

Mayor Fulk opened the public hearing for this agenda item and asked anyone wishing to speak for or against this item to do so at this time.

With no one speaking, Mayor Fulk closed the public hearing.

ORDINANCE NO. 3986-2-23: AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF ALLEN, COLLIN COUNTY, TEXAS, AMENDING THE ALLEN LAND DEVELOPMENT CODE AND ZONING MAP, AS PREVIOUSLY AMENDED, BY AMENDING THE REGULATIONS RELATING TO THE USE AND DEVELOPMENT OF 7.459+/- ACRES OUT THE RUFUS SEWALL SURVEY, ABSTRACT NO. 875; PRESENTLY LOCATED IN PLANNED DEVELOPMENT "PD" NO. 4 SHOPPING CENTER ADOPTING A ZONING EXHIBIT, DEVELOPMENT REGULATIONS, A CONCEPT PLAN, BUILDING ELEVATIONS, AND A LANDSCAPE PLAN; PROVIDING FOR A CONFLICTS RESOLUTION CLAUSE; PROVIDING A SEVERABILITY CLAUSE; PROVIDING A SAVINGS CLAUSE; PROVIDING A PENALTY OF FINE NOT TO EXCEED THE SUM OF TWO THOUSAND DOLLARS (\$2,000) FOR EACH OFFENSE; AND PROVIDING AN EFFECTIVE DATE.

#### **MOTION:**

Upon a motion made by Mayor Pro Tem Schulmeister and a second by Councilmember Clemencich, the Council voted seven (7) for and none (0) opposed to adopt Ordinance No. 3986-2-23, as previously captioned, to amend Planned Development No. 4 with a base zoning of Shopping Center with the additional requirement that no Certificate of Occupancy shall be granted for Building A or Building B as designated on the Concept Plan until the commencement of construction has occurred on Buildings C, D and E as designated on the Concept Plan. The motion carried.

6.2 Conduct a Public Hearing and adopt an Ordinance to amend the development regulations of Planned Development No. 45 with a base zoning of Shopping Center relating to the installation of signs and adopt an amendment to the sign plan for a property generally located southwest of Stacy Road and Central Expressway. [Outback Allen]

Mayor Fulk opened the public hearing for this agenda item and asked anyone wishing to speak for or against this item to do so at this time.

With no one speaking, Mayor Fulk closed the public hearing.

ORDINANCE NO. 3987-2-23: AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF ALLEN, COLLIN COUNTY, TEXAS, AMENDING THE ALLEN LAND DEVELOPMENT CODE AND ZONING MAP, AS PREVIOUSLY AMENDED, BY AMENDING THE USE AND DEVELOPMENT REGULATIONS OF PLANNED DEVELOPMENT "PD" NO. 45 WITH A BASE ZONING OF SHOPPING CENTER "SC" AS ADOPTED BY ORDINANCE NO. 3529-10-17 RELATING TO THE INSTALLATION

OF SIGNS ON LOT 3R1, BLOCK A, STACY GREEN; PROVIDING FOR A CONFLICTS RESOLUTION CLAUSE; PROVIDING A SEVERABILITY CLAUSE; PROVIDING A SAVINGS CLAUSE; PROVIDING A PENALTY OF FINE NOT TO EXCEED THE SUM OF TWO THOUSAND DOLLARS (\$2,000) FOR EACH OFFENSE; AND PROVIDING AN EFFECTIVE DATE.

#### **MOTION:**

Upon a motion made by Councilmember Shafer and a second by Councilmember Cornette, the Council voted seven (7) for and none (0) opposed to adopt Ordinance No. 3987-2-23, as previously captioned, to amend Planned Development No. 45 with a base zoning of Shopping Center and to adopt an amendment to Exhibit "G" Sign Plan, as presented. The motion carried.

6.3 Conduct a Public Hearing and adopt an Ordinance to amend the Allen Land Development Code by amending Subsection 6 of Section 4.10, authorizing home occupations in residential accessory buildings and repealing certain advertising restrictions; approving Section 4.11, adding regulations for commercial accessory structures; by removing "Restaurant/Private Club" as a use in Section 4.20.3; amending Section 6.05 to add Section 6.05.5 regarding amending an approved site plan; amending Section 7.04.1 to add regulations for parallel parking space dimensions; amending Section 7.05.4 regarding the number of required trees for new single-family residential development to be planted; Appendix A amending the definition "medical or dental office" and amending or removing various restaurant classifications and definitions; and Appendix C removing Texas Ash as a recommended overstory shade tree species.

Mayor Fulk opened the public hearing for this agenda item and asked anyone wishing to speak for or against this item to do so at this time.

Nathan Polsky, 1108 Timberline Lane, Allen, Texas, spoke in favor of this Item.

With no one else speaking, Mayor Fulk closed the public hearing.

ORDINANCE NO. 3988-2-23: AN ORDINANCE OF THE CITY OF ALLEN, COLLIN COUNTY, TEXAS, AMENDING THE ALLEN LAND DEVELOPMENT CODE, AS AMENDED, BY AMENDING: SECTION 4.10, "RESIDENTIAL ACCESSORY USE REGULATIONS" BY AMENDING SUBSECTION 6, "HOME OCCUPATIONS"; SECTION 4.11, "COMMERCIAL ACCESSORY USE REGULATIONS" RELATING TO REGULATION OF NON-RESIDENTIAL ACCESSORY USES AND ACCESSORY BUILDINGS; SECTION 4.20.3 "SCHEDULE OF ACCESSORY USES" BY REMOVING THE USE "RESTAURANT/PRIVATE CLUB;" SECTION 6.05 "SITE PLAN APPROVAL" BY ADDING SECTION 6.05.5 TITLED "SITE PLAN AMENDMENTS; SECTION 7.04.1. "VEHICLE PARKING" SUBSECTION 4 "MINIMUM DIMENSIONS FOR OFF-STREET PARKING" BY ADDING A PARAGRAPH REGULATING PARALLEL PARKING SPACES; SECTION 7.05.4 "TREE PLANTING REQUIREMENTS FOR NEW SINGLE-FAMILY RESIDENTIAL DEVELOPMENT (ATTACHED AND DETACHED)"; "DEFINITIONS," BY DELETING THE DEFINITIONS APPENDIX "RESTAURANT OR CAFETERIA (NO DRIVE IN SERVICE)," "RESTAURANT OR EATING PLACE (DRIVE-IN SERVICE)," AND "RESTAURANT/PRIVATE CLUB" AND AMENDING THE DEFINITIONS FOR "MEDICAL OR DENTAL OFFICE," "RESTAURANT (NO DRIVE-IN OR THROUGH)," AND RESTAURANT (WITH A DRIVE-IN OR DRIVE-THROUGH);" AND APPENDIX C "TREES AND PLANTS" BY DELETING "TEXAS ASH" FROM THE RECOMMENDED LIST OF OVERSTORY (SHADE) TREES; PROVIDING A SEVERABILITY CLAUSE; PROVIDING FOR A SAVINGS CLAUSE; PROVIDING FOR PENALTY OF FINE NOT TO EXCEED THE SUM OF TWO THOUSAND (\$2,000.00) DOLLARS FOR EACH OFFENSE; AND PROVIDING FOR AN EFFECTIVE DATE.

#### **MOTION:**

Upon a motion made by Councilmember Shafer and a second by Councilmember Meis, the Council voted seven (7) for and none (0) opposed to adopt Ordinance No. 3988-2-23, as previously captioned, to amend the Allen Land Development Code. The motion carried.

6.4 Make appointments to fill vacancies on various Boards and Committees.

Mayor Fulk moved to Item 7.

#### 7. Other Business

#### 7.1 Calendar.

#### 7.2 Items of Interest.

- Councilmember Trahan announced that Allen CDC would host its Annual Town Hall meeting in person and online on March 20 at 7:00 p.m. at Allen City Hall and encouraged the public to submit a project for funding consideration by the March 13 deadline.
- Mayor Fulk announced Leia's Kids would host a Blood Drive on March 2 at 12:00 p.m. at 107 N. Greenville Avenue and encouraged the public to participate.
- Mayor Fulk announced "Heroes on the Water" as his Charity of the Month.
- Councilmember Cornette announced The Courses at Watters Creek would host a PGA Hope program beginning March 16, 2023, benefiting Veterans and Active-duty military.
- Council wished happy birthday to Fire Chief Jonathan Boyd.

Mayor Fulk recessed the Regular Agenda at 8:12 p.m. after he announced the Executive Session.

#### 8. Executive Session

In accordance with the Texas Government Code, the Allen City Council convened into Executive Session at 8:18 p.m. on Tuesday, February 28, 2023, in the Council Conference Room of the Allen City Hall, 305 Century Parkway, Allen, Texas, in order to discuss matters pertaining to:

#### 8.1 Texas Government Code, Section 551.074 Personnel Deliberation:

• Discussion of appointments to the Downtown Design Review Board, Board of Adjustment, and Allen Community Development Corporation or other Quasi-Judicial Boards, as may be necessary.

#### 8.2 Texas Government Code, Section 551.087, Economic Development Deliberation:

Sloan Corners Development.

The Executive Session adjourned at 8:53 p.m. on Tuesday, February 28, 2023.

# 8.3 Reconvene and Consider Action on Items Resulting from Executive Session.

The Allen City Council reconvened into the Regular Meeting at 8:55 p.m. on Tuesday, February 28, 2023, in the City Council Chambers of Allen City Hall, 305 Century Parkway, Allen, Texas. The following action was taken on items discussed during Executive Session.

#### **MOTION:**

Upon a motion made by Councilmember Clemencich and a second by Councilmember Cornette, the Council voted seven (7) for and none (0) opposed to appoint the following individuals as recommended by the Council Nominating Committee to the designated places on the respective Boards and Committees. The motion carried.

Downtown Design Review Board		<b>Expiration Date</b>	
Place No. 1	Gary Taylor	September 30, 2024	
Place No. 2	Xi Breeding	September 30, 2026	
Place No. 3	Sam Clark	September 30, 2024	
Place No. 4	Murry McKenzie	September 30, 2025	
Place No. 5	James Hoffheins	September 30, 2024	
Place No. 6	Ami Parikh	September 30, 2025	
Place No. 7	Doug Galletti	September 30, 2026	
Board of Adjustment/Building	g & Standards Commission/		
Sign Board		Expiration Date	
Alt. Place No. 1	Steve Minick	September 30, 2025	
Alt. Place No. 3	Kenneth Lindsay	September 30, 2025	
Alt. Place No. 4	Thomas K. Thomas	September 30, 2024	
Public Art Committee		Expiration Date	
Place No. 3	Kirk Wilson	September 30, 2025	
Community Development Corporation		Expiration Date	
Place No. 6	Thomas Johnson	September 30, 2024	
Parks and Recreation Board		Expiration Date	
Place No. 4	Jill Kelley	September 30, 2024	

No action was taken on Item 8.2.

#### 9. Adjournment

Mayor Fulk adjourned the Regular Meeting of the Allen City Council at 9:00 p.m. on Tuesday, February 28, 2023.

ALLEN CITY COUNCIL REGULAR MEETING FEBRUARY 28, 2023

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These minutes were approved on the 14th day of March	2023.
	APPROVED:
	V. A.M.E.H. MAYOR
	Kenneth M. Fulk, MAYOR
ATTEST:	
Shelley B. George, TRMC, CITY SECRETARY	

#### CITY COUNCIL REGULAR MEETING AGENDA COMMUNICATION

AGENDA DATE: March 14, 2023

AGENDA CAPTION: Adopt a Resolution establishing site plan

amendment application fees in accordance with Allen Land Development Code, Section 6.05, as

amended.

STAFF RESOURCE: Hayley Angel, Planning Manager

STRATEGIC PLANNING GOAL: Financially Sound and Transparent City

Government.

# **BACKGROUND**

At the February 28, 2023, regular meeting, City Council amended the Allen Land Development Code to allow for the application of site plan amendments. The proposed resolution would establish an application fee associated with site plan amendments. The proposed fee is an administrative fee that would offset the costs associated with the staff time spent processing and reviewing of the site plan amendment. The fee is proposed to be \$150.

#### **STAFF RECOMMENDATION**

Staff recommends that the City Council establish an application fee for site plan amendments.

#### **MOTION**

I make a motion to adopt Resolution No. \_\_\_\_\_\_ to establish an application fee for site plan amendments.

#### **ATTACHMENT(S)**

Resolution

RESOLUTION NO.
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A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ALLEN, COLLIN COUNTY, TEXAS, ESTABLISHING A SITE PLAN AMENDMENT APPLICATION FEES IN ACCORDANCE WITH ALLEN LAND DEVELOPMENT CODE SECTION 6.05, AS AMENDED; PROVIDING A REPEALER CLAUSE; AND PROVIDING FOR AN EFFECTIVE DATE.

**WHEREAS,** in accordance with Section 1.09 of the Allen Land Development Code, the City Council finds it to be in the public interest to amend the City's fee schedule by establishing an application fee for a site plan amendment as authorized by Section 6.05 of the Allen Land Development Code, as amended.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF ALLEN, COLLIN COUNTY, TEXAS, THAT:

**SECTION 1.** The City's fee schedule is amended to include the following fee to be paid in association with the described applications relating to the development of property within the City as described in Section 6.05 of the Allen Land Development Code as amended:

Site Plan Amendment Application	\$150.00
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**SECTION 2.** The Resolutions of the City of Allen, Collin County, Texas, in conflict with the provisions of this Resolution are hereby, repealed; provided, however, that all other provisions of said Resolutions not in conflict with the provisions of this Resolution shall remain in full force and effect.

**SECTION 3.** This Resolution shall take effect 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  $14^{TH}$  DAY OF MARCH 2023.

	<b>APPROVED:</b>
	Kenneth M. Fulk, MAYOR
ATTEST:	

Shelley B. George, TRMC, CITY SECRETARY

(kbl:2/28/2023:133832)

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#### CITY COUNCIL REGULAR MEETING AGENDA COMMUNICATION

AGENDA DATE: March 14, 2023

AGENDA CAPTION: Authorize the City Manager to negotiate and

execute an agreement with PSI Water Technologies for the installation of the Monoclor Residual Control System at the Bethany and Rowlett

Elevated Water Tanks for \$540,000.

STAFF RESOURCE: Stephen Massey, Community Services Director

Tim Holland, Superintendent of Water and Sewer

STRATEGIC PLANNING GOAL: Financially Sound and Transparent City

Government.

#### **BACKGROUND**

In the summer months when temperatures are high, treated water loses its residual disinfectant more quickly than in cooler months. North Texas Municipal Water District (NTMWD) uses a mixture of chlorine and ammonia, called chloramines, as the residual disinfectant in our treated water. Some areas of the city lose residual disinfectant quicker than others. As such, in those areas staff flushes the water lines to remove low residual disinfectant water and replace it with higher disinfectant level water. This is done to meet the required disinfectant levels. Flushing causes several concerns. First, water loss does not promote water conservation. Second, many residents see flushing and have concerns about the water waste, and how it impacts their water rates. Third, flushing is a system inefficiency that increases overall costs as it represents treated water we pay for than water we are not selling.

For several years, staff has studied a patented automatic system that optimizes residual chloramines at any elevated or ground storage tank. The system determines the need for chlorine or ammonia to maintain a concentration set point. It then automatically dispenses and mixes the correct amount of these chemicals within the ground or elevated storage tank to ensure treated water leaves the tank with an optimum concentration of chloramines. This proper concentration allows line flushing to be minimized in the distribution system. In the summer of 2021, we estimate that we flushed 200,000,000 gallons of treated water due to low disinfectant levels. This system promotes conservation, reduces citizen concerns, and improves the water system's efficiency as we are selling more of the water that we take from NTMWD. All the DFW regional cities that have implemented the system, MONOCLOR Residual Control System, are highly satisfied with the results.

All ground and elevated water storage tanks have gauges that continuously track the chloramine concentrations of water leaving the site. Therefore, staff knows we have two elevated water tanks that lose chloramine concentration more quickly than others in the summer. These two cause low residual disinfectant issues that result in line flushing. These two elevated tanks, Rowlett and Bethany, are planned by this contract to have the MONOCLOR RCS installed in the spring of 2023.

Staff budgeted \$600,000 for the overall MONOCLOR project in the FY23 operational budget. This contract award of \$540,000 is for the MONOCLOR system installation. We will use the remaining \$60,000 to conduct preliminary electrical work in the water towers, purchase the large "totes" that hold the liquid ammonia and chlorine that the system injects, purchase the hazardous chemical spill containment devices for the totes, and connect the finished systems to our Supervisory Control and Data

Acquisition System (SCADA).

Depending on weather variables and possible drought conditions that restrict water sales, the cost savings from using these systems will pay for the installation cost in two to five years.

#### **BUDGETARY IMPACT**

The MONOCLOR Project for the installation in two water towers was budgeted at \$600,000 in the FY23 Water and Sewer Fund operational budget. This includes system installation, totes, containment, electrical work, and SCADA integration. System maintenance and liquid ammonia and chlorine costs are budgeted in FY23 under contractual services.

#### STAFF RECOMMENDATION

Staff recommends that the City Council authorize the City Manager to execute an agreement with PSI Water Technologies for the installation of the Monoclor Residual Control System at the Bethany and Rowlett Elevated Water Tanks for \$540,000.

#### **MOTION**

I make a motion to authorize the City Manager to negotiate and execute an agreement with PSI Water Technologies for the installation of the Monoclor Residual Control System at the Bethany and Rowlett Elevated Water Tanks for \$540,000.

#### CITY COUNCIL REGULAR MEETING AGENDA COMMUNICATION

AGENDA DATE: March 14, 2023

**AGENDA CAPTION:** Authorize the City Manager to purchase Nutanix

Hyperconverged Infrastructure for the data center from FreeIT through the Texas Department of

Information Resources contract for \$237,559.

**STAFF RESOURCE:** Eric Matthews, Chief Information Officer

Allen Anderson, Manager of Infrastructure and

Support

PREVIOUS COUNCIL ACTION: On August 27, 2019, Council approved the

purchase of Nutanix equipment for the data center

for the PD CAD/RMS project.

On July 10, 2018, Council approved the purchase of the initial Nutanix equipment for the data center in

the amount of \$249,491.

STRATEGIC PLANNING GOAL: High-Performing City Team Providing Resident-

Focused Services.

#### **BACKGROUND**

This purchase is to provide the necessary replacement infrastructure for both physical and virtual servers in the City Hall data center. As the City's oldest Nutanix nodes have reached their useful life and end of support, the IT department will replace the original nodes with three new nodes to maintain the reliability and resiliency of our city virtual servers. These servers run the on-premise line of business software packages used by all city departments.

In 2018, staff evaluated the costs associated with a Hyperconverged Infrastructure (HCI), which delivers a full infrastructure stack that integrates computers, virtualization, storage, networking and security to power any application, at any scale. Nutanix is the industry leader in this type of technology infrastructure. In evaluating the costs over a seven-year period, Nutanix came out comparable to the purchase of traditional replacement hardware and virtual servers. Pairing the similar cost of replacement to the added benefits of Gartner's leading Hyperconverged Infrastructure, Nutanix was the clear choice for the City of Allen's long-term virtualized server and storage environment.

For Allen, moving to a Hyperconverged Infrastructure has reaped benefits through simpler system administration, faster system deployments and upgrades, vastly improved reliability and high availability, and improved performance all at a cost similar to traditional, more complex virtual server environments. This platform has been adopted by organizations around the world, including several local cities, to provide the high availability organizations and citizens have come to expect. The same kind of technology is what underlies public clouds such as Microsoft's Azure and Amazon Web Services (AWS).

The Nutanix platform continues the organization's push to simplify IT while making it more fault tolerant and fast to expand as our needs grow. This investment will replace the original 5 nodes with 3 new nodes with equivalent or improved capabilities, shrinking the physical footprint and reducing power and cooling requirements resulting in greener operations for the data center.

#### **BUDGETARY IMPACT**

The costs associated with this item has been budgeted in the ARPA funds allocated for technology. By receiving pricing negotiated through Texas Department of Information Resources (Texas DIR), the City of Allen ensures that the equipment has been competitively procured. Texas DIR was created to leverage the cooperative buying power of local governments in Texas and ensure the best prices for equipment and services.

Local Government Code, Chapter 271.102, authorizes a local government to participate in a cooperative purchasing program with another local government or a local cooperative organization. The Texas Local Government Code permits cooperative agreements between local governments for the purchase of goods and services and satisfies the requirement of local governments to seek competitive bids for purchase of such goods and services through supplier contracts.

#### STAFF RECOMMENDATION

Staff recommends the City Council authorize the City Manager to purchase Nutanix Hyperconverged Infrastructure for the data center from FreeIT through the Texas Department of Information Resources contract for an Amount of \$237,559.

#### **MOTION**

I make a motion to authorize the City Manager to purchase Nutanix Hyperconverged Infrastructure for the data center from FreeIT through the Texas Department of Information Resources contract for \$237,559.

#### ATTACHMENT(S)

Agreement - Nutanix



DATA SOLUTIONS

City of Allen Eric Matthews 305 Century Parkway

Allen, TX 75013 (214) 509-4851

ematthews@cityofallen.org

**Contract No:** DIR-CPO-4444 TAX ID#: 27-2209002 Term: NET 30 FOB: Destination

Freeit Data Solutions, Inc.

P.O. Box 1572 Austin, TX 78767

PH: (800) 478-5161 / FAX: (888) 416-0471

**Quote Number: 375905721 Quote Date: 2/13/2023** Expiration Date: 3/15/2023

> Freeit Contact: Leslie Spinks (512) 818-9650 Leslie@freeitdata.com

			(512) 818-9650	Leslie@freeitdata.com
Qty	Part Number	Description	Unit Price	Ext Price
	nix - 5yr Term			
Hardw 1	vare/Software NX-8135N-G8-4310-CM	NX-8135N-G8, 1 Node; 2x Intel Xeon-Silver 4310 processor (2.1 GHz/12-core/ 120W, Ice Lake) per node 8 x 64GB Memory Module (3200MHz DDR4 RDIMM) 4 x 8 TB 3.5" HDD 2 x 1.92 TB SSD 1 x LOM Module: Broadcom 10GbE, 2-port, Base-T NIC (BCM 57416) 2 x Intel 25/10GbE, 2-port, NIC (Intel XXV710-DA2); transceiver not included 2 x 2200 W Power supply unit 4 X C13/C14,10A, 4ft Power cord	\$12,181.30	\$12,181.30
2	NX-8235N-G8-4310-CM	NX-8235N-G8, 2 Node; 2x Intel Xeon-Silver 4310 processor (2.1 GHz/12-core/ 120W, Ice Lake) per node 16 x 64GB Memory Module (3200MHz DDR4 RDIMM) 8 x 8 TB 3.5" HDD 4 x 1.92 TB SSD 2 x LOM Module: Broadcom 10GbE, 2-port, Base-T NIC (BCM 57416) 4 x Intel 25/10GbE, 2-port, NIC (Intel XXV710-DA2); transceiver not included 2 x 2200 W Power supply unit 2 X C13/C14,10A, 4ft Power cord		\$41,770.92
10 1	C-CBL-3M-SFP+-SFP+-EO SW-AOS-ULT-PRD	10GBase-CU SFP+ Direct Attach (Passive Twinax, 3m) Subscription, Acropolis (AOS) Ultimate Software License & Production Software Support Service for 120 CPU cores and 18 TiB o Subscription Period Duration: 60 Months	\$0.00 \$175,623.57 f	\$0.00 \$175,623.57
Suppo	ort	Subscription i enou buration. 00 inforturs		
1 4	S-HW-PRD S-HW-PRD	24/7 Production Level HW Support for Nutanix HCl appliance 24/7 Production Level HW Support for Nutanix HCl appliance Support Period Duration: 60 Months	\$1,802.51 \$1,545.25	\$1,802.51 \$6,181.00
Service	ces			
1	FDS-SMTSRT	Freeit Smart Start Installation	\$0.00	\$0.00
			List Total:	\$785,139.71
		DIR	Discounted Total:	\$716,096.18
		Shipping and T	ax not applicable:	\$0.00
		Ac	ditional Discount:	(\$478,536.88)
			Grand Total:	\$237,559.30

Customer Signature of Acceptance

By issuance of a PO, I acknowledge that I have the authority on behalf of my company to make purchasing decisions to order the items in this quote and to begin project initiation. This quote is subject to and will be governed by the Standard Terms and Conditions set forth by the State of Texas Department of Information Resources located at https://dir.texas.gov/contracts/dir-CPO-4444 and will govern our relationship and any PO issued in relation to this quote. Any and all competing or conflicting terms and conditions are hereby unconditionally rejected.

1 of 1

#### CITY COUNCIL REGULAR MEETING AGENDA COMMUNICATION

AGENDA DATE: March 14, 2023

AGENDA CAPTION: Authorize the City Manager to execute an

agreement with Joshua Wiener, dba Flowcus, S Corporation for the design, fabrication, and installation of artwork at the Stephen G. Terrell

Community Park for \$287,500.

STAFF RESOURCE: Matt McComb, Planning and Development

Manager

Kate Meacham, Parks and Recreation Director

**BOARD/COMMISSION ACTION:** On December 6, 2022, the Public Art Committee

recommended to Allen City Council the artist selection of Joshua Wiener, dba Flowcus for the Stephen G. Terrell Community Park public art

project.

STRATEGIC PLANNING GOAL: Vibrant Community with Lively Destinations and

Successful Commercial Centers.

#### **BACKGROUND**

The Public Art Committee appointed an Artist Selection Panel on June 21, 2022, to review artist submissions and to conduct artist interviews for the Stephen G. Terrell Community Park public art project. The Selection Panel reviewed all the submissions on August 30, 2022, and narrowed the candidate pool to three semi-finalists who were invited to participate in initial interviews via video conference on September 28, 2022.

From there, three finalists, Clifton Garden Studio, Joshua Wiener and Mark Aeling, were invited to tour the Stephen G. Terrell Community Park and Recreation Center and take input regarding the community and the project. Each artist presented their concept(s) to the Selection Panel on December 6, 2022. After discussion and assessment of all three concepts, Joshua Wiener (Flowcus) was selected by the Selection Panel for recommendation to the Public Art Committee.

The Public Art Committee reviewed the recommendation of the Selection Panel and the artists' concept designs on December 6, 2022, and voted without opposition to recommend to Allen City Council Joshua Wiener (Flowcus) as the artist selection for the Stephen G. Terrell Community Park public art project.

#### **BUDGETARY IMPACT**

The proposed art project will be funded with 2016 Public Art Bond funds.

#### STAFF RECOMMENDATION

Staff recommends that the City Council authorize the City Manager to execute an agreement with Joshua Wiener, dba Flowcus for the design, fabrication, and installation of proposed artwork for the Stephen G. Terrell Community Park for \$287,500.

# **MOTION**

I make a motion to authorize the City Manager to execute an agreement with Flowcus for the design, fabrication, and installation of artwork at the Stephen G. Terrell Community Park for \$287,500.

# **ATTACHMENT(S)**

Agreement - Flowcus

## THE STATE OF TEXAS §

§

#### PROFESSIONAL SERVICES AGREEMENT

COUNTY OF COLLIN §

This Agreement ("Agreement") is made by and between Joshua Wiener, d/b/a Flowcus, S Corporation ("Artist") and City of Allen, Texas ("City") (collectively the City and the Artist referred to as the "Parties" or singularly as a "Party"), acting by and through their respective authorized officers.

#### **WITNESSETH:**

WHEREAS, City desires to engage the services of Artist as an independent contractor and not as an employee to provide the services to design, construct and install an original artwork consisting of five (5) sculptures known as the "Sun Creature Series" (the "Artwork") as further described in <a href="Exhibit "A" (the "Scope of Work")">Exhibit "A"</a> (the "Scope of Work") in accordance with the terms and conditions set forth in this Agreement; and

**WHEREAS**, Artist desires to render professional services for City in accordance with the terms and conditions set forth in this Agreement;

**NOW THEREFORE**, in exchange for the mutual covenants set forth herein and other valuable consideration, the sufficiency and receipt of which are hereby acknowledged, the Parties agree as follows:

# Article I Definitions

For the purposes of this Agreement and the various covenants, conditions, terms, and provisions which follow, the definitions and identifications set forth below are assumed to be true and correct and are agreed upon by the Parties.

"Approved Design" shall mean the Artist's concept proposal recommended by the City Public Art Committee and as approved by Contract Administrator as the final design for the Artwork.

"Artist" shall mean Joshua Wiener, an individual, doing business as Flowcus, S Corporation.

"City" shall mean the City of Allen, Collin County, Texas, acting by and though its City Manager, or designee.

"Contract Administrator" shall mean the City Landscape Architect.

"Contract Price" shall have the meaning assigned in Article VII.

"Force Majeure" shall mean an occurrence of any contingency or cause beyond the reasonable control of a Party including, without limitation, acts of God or the public enemy, war, riot, terrorism, civil commotion, insurrection, government or de facto governmental action, restrictions or interferences (unless caused by the intentional acts or omissions of the Party), fires, explosions, floods or other inclement weather, strikes, slowdowns or work stoppages, incidence of disease or other illness that reaches outbreak, epidemic, or pandemic proportions or similar causes affecting the area in which the Leased Premises is located that results in a reduction of labor force or work stoppage in order to comply with local, state, or national disaster orders, construction delays, shortages or unavailability of supplies, materials or labor, necessary condemnation proceedings, or any other circumstances which are reasonably beyond the control of the Party obligated or permitted under the terms of this Agreement to do or perform the same, regardless of whether any such circumstances are similar to any of those enumerated or not, in which case the Party so obligated or permitted shall be excused from doing or performing the same during such period of delay, so that the time period applicable to such obligation or performance shall be extended for a period of time equal to the period such Party was delayed, provided the Party whose performance is delayed provides written notice to the other Party not later than fifteen (15) business days after the last day of the month of the occurrence of the event(s) or condition(s) causing the delay or the date the Party whose performance has been delayed becomes aware or should have reasonably known of the event, describing such event(s) and/or condition(s) and the date on which such event(s) and/or condition(s) occurred.

"Notice to Proceed" shall mean a written notice from the Contract Administrator directing Artist to proceed with performance of the Scope of Work.

"Project" shall mean the design, implementation, fabrication, and installation of the Artwork at the Project Site, consisting of appropriate durable, weather-resistant materials that meets the Approved Design intent and scope of the services, including professional services required for a complete turn-key system.

"Site" or "Project Site" shall mean the locations along the hike and bike trail within the property on which the Steven Terrell Recreation Center is being constructed for the installation of the Artwork.

"Work" or "Artwork" shall mean the completed form of artwork, known as the Sun Creature Series consisting of five (5) sculptures as depicted in Exhibit "A", created by Artist, including all activities undertaken to complete the performance of the Scope of Work for the Project, in conformity with the Approved Design.

# Article II Scope of Work

2.1 Artist shall design the Work and furnish all services as described in this Scope of Work and as depicted in Exhibit "A" in accordance with the Approved Design. The Parties acknowledge that the City has approved the final concept for the Artwork (the "Approved Design") which is depicted in Exhibit "A". The Artwork is a series of suns, each created as a unique character that inhabits the landscape. The whimsical characters are designed to invite

curiosity and imbue a sense of personal interpretation. The Artwork will be a combination of aluminum and self-weathering steel. The steel will be 1" thick solid plate. Each sculpture will range in size from 7'-19'6" tall and 8'-17' wide. The colorful elements will be super durable UV protected and powder-coated with an epoxy primer. This extremely durable, long-lasting surface will be applied in an industrial facility that does state-of-the-art work, designed to be low maintenance, durable, and creating small surfaces to distract from vandalism. The Artwork will be tough enough to withstand intense weather, and it will hold up beautifully for a very long time with no regular maintenance.

- 2.2 Artist shall prepare structural drawings detailing every physical feature of the construction of the Work and its integration with the Site. These drawings and supplementary documents shall indicate any issues involved in the construction, integration, and maintenance of the Work, as well as any third-party subcontractors needed to work on the project. Where appropriate, the Artist shall present such drawings to a qualified engineer, licensed by the State of Texas, and paid by the Artist, for certification that the Work will be of adequate structural integrity and the Artist shall provide the City with such certification, signed and stamped by the licensed engineer.
- 2.3 Upon receipt of Notice to Proceed, the Artist shall fabricate and install the Work in substantial conformity with the Approved Design. The Artist may not deviate from the Approved Design without prior written approval of the City. Artist shall take reasonable fantigraffiti coatings, if applicable, unless the City disapproves otherwise in writing. If the Work is being constructed on-site, the Artist shall coordinate with the City and with the design and construction team; and shall avoid creating nuisance conditions arising out of the Artist's operations. City shall have the right to review the Artwork at reasonable times during the fabrication thereof upon reasonable notice. Upon the written request of City, Artist shall provide clear photographic documentation of the progress of fabrication of the Work. Artist shall notify the City in writing when fabrication of the Work has been completed, and that the Work is ready for delivery and installation at the Site. Artist shall also provide the City with clear photographic documentation of the completed Work.
- 2.4 Prior to requesting authorization to transport and install the Work, Artist shall provide City with a written list of all workers or subcontractors and equipment to be required for the transport and installation together with the hours of operation and the scope of work to be performed on the Site. Artist's contractors shall be required to provide and maintain the same insurance as Artist during periods when such contractors are on the Site and performing work. Artist's contractors shall provide City certificates of insurance and copies of the required insurance endorsements prior to entering the Site.
- 2.5 City shall promptly notify the Artist of any delays, if such delays are caused by the City impacting installation of the Artwork.
- 2.6 Artist shall be required to inspect the Site prior to the transportation and installation of the Work and shall notify the City of any adverse Site conditions that will impact the installation of the Artwork which are in need of correction.

- 2.7 Artist shall present the Approved Design to a qualified conservator, who will make recommendations on the maintenance of the Work. The Artist shall provide a written copy of the conservator's recommendations to the City.
- 2.8 Artist shall provide a detailed narrative Description of the Artwork with explicit detail regarding the overall form or design, scale, dimensions, color, and surface treatment of the Artwork.
- 2.9 City shall issue the Notice to Proceed to Artist prior to Artist initiating any work set out in the Scope of Work. Upon receiving a Notice to Proceed from Contract Administrator, Artist shall perform the services set forth in this Scope of Work. Artist shall retain professional and artistic control of the services in the performance of this Agreement.
- 2.10 City shall be responsible for providing Artist with relevant information related to the Project Site.
- 2.11 Artist shall provide progress reports as may be requested by the Contract Administrator, and/or deliverables, as appropriate and as provided in the Scope of Work, to Contract Administrator, in a manner reasonably acceptable to the Contract Administrator.
- 2.12 Artist shall complete the Artwork, deliver, transport, and install the Artwork at the Project Site within two hundred (200) calendar days after receipt of the Written Notice to Proceed.

# Article III Changes in Scope and Additional Work

- 3.1 Artist shall, whenever required during the term of this Agreement by the terms of this Agreement or at the request of the Contract Administrator, present to City in writing, drawing or other appropriate media for further review and approval, any "Significant Change" in the scope, design, color, size, material, utility and support requirements, texture, or location of the Artwork. For purposes of this Agreement, a "Significant Change" shall mean any change which affects the installation, scheduling, site preparation or maintenance of the Artwork, or the concept of the Artwork as represented in the Approved Design.
- 3.2 Notwithstanding the provision of Section 3.1, City may, at any time, by written request to Artist to: (1) revise portions of the services that the Artist has previously completed in a satisfactory manner; (2) delete portions of the Scope of Work which have yet to be performed; and (3) make other changes within the general Scope of Work to be performed under this Agreement. Any changes mutually agreed by the Parties shall be set forth in an amendment to this Agreement, specifying the agreed changes, including, but not limited to, a description of services, addition or reduction of budget, payment schedule and timetable. In the event Artist does not agree to any requested changes, the City shall be entitled, in City's sole discretion, to terminate the Agreement by written notice to the Artist, and neither Party shall thereafter be obligated to perform pursuant to this Agreement. In the event of such termination by the City, the Artist shall be entitled to reimbursement for reasonable expenses incurred for any work

completed to the reasonable satisfaction of the City prior to such termination, less any City payments of the Contract Price.

- 3.3 No services for which additional compensation will be charged shall be provided by Artist without the prior written authorization by City.
- 3.4 Upon completion of the Design Phase the City and the Artist will both mutually agree to make such alterations as may be deemed necessary or advisable and to require such extra work as may be required for the proper completion of the Project. Any such changes will be set forth in a written amendment to this Agreement which will specify, in addition to the work done in connection with the change made, adjustments of contract time, if any, and the basis of any additional compensation for such work, if any.

# Article IV Responsibilities of Artist

- 4.1 Artist agrees that an essential element of this Agreement is artistic skill and creativity. Artist shall not assign the creative or artistic portions of the Work to another Party for the production of the Work without the prior written consent of Contract Administrator.
- 4.2 Artist shall be responsible for providing the services described in the Scope of Work including, but not limited to, the quality and timely completion of the services. Artist shall be responsible for designing the Artwork so that it can be fabricated, delivered, transported, and installed without exceeding the Contract Price. Artist shall, without additional compensation, correct or revise any errors, omissions, or other deficiencies in the Work when requested by the City.
- 4.3 In the event the services of Artist are integrated into, combined, or otherwise coordinated with services by third-parties not within Artist's control, Artist shall not be responsible for such third-party services. If any part of Artist's Work depends for proper execution or results upon the work of City or a third-party responsible to City, Artist shall, prior to proceeding with the Work, promptly report to City in writing any apparent discrepancies or other defects in such other work which renders it unsuitable for proper execution and results by Artist. Artist shall not be responsible for any liability or failure to fulfill the obligations of the Artist because of such discrepancies or defects, subject to written confirmation by the Contract Administrator and timely written notice provided by Artist. Failure of Artist to provide written notice to the Contract Administrator of a discrepancy or defect shall constitute an acceptance of City's or third-party's work as fit and proper for the execution, installation, and delivery of the Work. Nothing in this section shall limit the responsibility of Artist to take all reasonable steps to coordinate the Work with the City and any third-party responsible to the City relating to the Project.
- 4.4 Artist is responsible for the design, transportation, delivery, inspection, and installation of the Artwork.

- 4.5 Artist shall, if and when working on the Site, cause and supervise such clean-up as may be reasonably necessary and as may be reasonably requested by City. At the close of Artist's work on the Project Site or City property, the Artist shall promptly remove any equipment and excess materials from the Project Site or City property.
- 4.6 City shall notify Artist of the operation, construction and maintenance schedules of the City and its contractors in and around the area where Artist's work is to be performed. Artist shall perform the services in a manner and time so as not to cause interference with any of the operations, construction, or maintenance of City or its contractors. Any conflict between the schedules of City and its contractors with the schedules of Artist shall be resolved by City.

# Article V Responsibilities of City

- 5.1 City shall assist Artist by placing at Artist's disposal all public information it has available pertaining to the Project.
- 5.2 City shall perform in a timely manner each and every activity as set forth in the Scope of Services. If delays occur when deliverables of Artist are dependent upon City's timeliness, Artist's schedule of performance shall be adjusted accordingly.
  - 5.3 City shall:
  - (a) Arrange for access to the Site so that Artist and its contractors may enter upon public property as required for Artist to perform the services under this Agreement;
  - (b) Give prompt written notice to Artist whenever City observes or otherwise becomes aware of any development that affects the scope or timing of Artist's services; and
  - (c) Arrange appointments, meetings, and/or consultations as needed for Artist to fulfill his obligations under this Agreement.

# Article VI Warranties/Standards

- 6.1 Artist warrants that: (a) the design for the Work and the Work being commissioned is the original product of Artist's own creative efforts; (b) that the Work is original; and (c) that Artist shall not sell or reproduce the Work or allow others to do so without the prior written consent of City.
- 6.2 Artist shall guarantee the Work to be free from faults of material and workmanship for a period of one (1) year after installation and final acceptance of the Work by City. Artist shall install and deliver the Work to the City free and clear of any liens.

6.3 Artist shall faithfully perform the services set forth in this Agreement in accordance with standards of care, skill, training, diligence, and judgment provided by highly competent professionals who perform work of a similar nature to the Work described in this Agreement.

# Article VII Compensation and Time of Performance

- 7.1 City shall pay, and Artist shall accept, as full and complete payment for the Work and the services provided herein the fixed sum of Two Hundred Eighty-Seven Thousand Five Hundred and No/100 Dollars (\$287,500.00) (the "Contract Price"). Title to the Artwork shall pass to the City upon the City's written final acceptance and payment for the Artwork. Artist shall, as a condition of the final payment of the Contract Price deliver to City a fully executed Bill of Sale substantially in the form set forth in Exhibit "C" (the "Bill of Sale").
- 7.2 City shall pay the Contract Price to the Artist in installments in accordance with the Payment Schedule set forth in Exhibit "B" (the "Payment Schedule").
- 7.3 Artist shall notify Contract Administrator in writing when the Work is complete in all respects, installed and ready for inspection by the City. The Contract Administrator shall promptly make, or cause to be made, a final inspection of the Work. When the Work is complete in accordance with terms of this Agreement and the Artist has fully satisfied the terms of this Agreement, the City shall, following acceptance of the Work and delivery of the Bill of Sale in the form attached as Exhibit "C", promptly issue a final Certificate for Payment certifying that the Work is complete and that Artist is entitled to the remainder of the unpaid Contract Price, less any amount withheld pursuant to this Agreement.
- 7.4 Any costs or expenses incurred by Artist in excess of the Contract Price shall be the sole responsibility of Artist.
- 7.5 Artist shall for a period of one year after City acceptance of the Work maintain copies of all receipts and records relating to the costs incurred by the Artist in the performance of the services under this Agreement. City shall have a right, upon ten (10) days prior written notice to the Artist, to inspect and copy the Artist records and receipts regarding the costs incurred by the Artist in the performance of the services under this Agreement.
- 7.6 In the event City determines at any time, prior to City acceptance of the Work, that the Work or any portion of thereof, does not meet the requirements of the Scope of Work, the City may upon written notice to the Artist withhold any payments due to Artist under the Schedule of Payments and/or the remainder of the Contract Price. Artist shall, within thirty (30) days after receipt of such written notice, take action to correct such deficiency. Artist shall timely comply with the requirements of the Scope of Work to the reasonable satisfaction of the City prior to any further payments being made hereunder.

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- 7.7 The services required of Artist under this Agreement shall be completed in accordance with the schedule for completion of the Work as set forth in the Scope of Work, provided that such time limits may be extended or otherwise modified by written agreement between the Parties by an amendment to this Agreement.
- 7.8 Artist shall bear any transportation and storage costs resulting from the completion of the Work prior to the time provided in the schedule for installation of the Work.
- 7.9 In the event City determines that the portion of the Work for which it has been invoiced does not meet the contract specifications and that it intends to withhold payment, City shall provide detailed written notice to Artist within fifteen (15) days after receipt of invoice, specifying the failure of performance for which City intends to withhold payment. Artist shall thereafter meet contract standards to the satisfaction of City or advise City that Artist disputes City's determination that the specifications have not been met.
- 7.10 City shall grant a reasonable extension of time to Artist in the event that there is a delay on the part of City in performing its obligations under this Agreement or in the event of Force Majeure.

# Article VIII Artist's Rights

- 8.1 City shall, at its expense, prepare and install at appropriate locations, after consultation with Artist, a plaque or sign, identifying Artist, the title of the Work and the year of completion, and any other information mutually agreed by the Parties, and shall reasonably maintain such sign or plaque in a good state of repair, reasonable war and tear excepted.
- 8.2 City recognizes that maintenance of the Work on a regular basis is essential to the integrity of the Work. City shall, following the final acceptance of the Work, cause the Work to be properly maintained, taking into account the recommendations of Artist.
- 8.3 City agrees that it shall not commit or authorize the intentional commission of any physical defacement, mutilation, alteration, modification or change to the Work without first conferring with Artist and taking reasonable measures to obtain the prior written approval of Artist to the proposed modification. If any alteration or damage occurs, the Artist shall have the right to disclaim authorship of the Work.
- 8.4 City, in its sole discretion, shall have the right to remove or relocate the Work after making a good faith effort to notify the Artist thereof. In the event that City shall decide to remove the Work, Artist shall have the right of first refusal to purchase his Work, providing it stands alone and is not integrated into a larger artwork, building or structure and can be removed without expense to City In such event the Artist shall have the right to have Artist's name removed from the Work; and, the election to keep the plaque installed by City.
- 8.5 City shall have the right to determine, after consultation with a professional conservator, when and if repairs and restorations to the Work shall be made. In the event that

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City makes repairs or restorations not reviewed and approved by Artist, Artist shall have the right to disclaim authorship of the Work and have Artist's name and association with the Work removed.

- 8.6 All repairs and restorations, whether performed by Artist or City, or by third-parties responsible to Artist or City, shall be made in accordance with professionally recognized principles of conservation of artworks.
- 8.7 The Parties agree that this Agreement supersedes and replaces any rights the Artist may have under the Visual Artists' Rights Act to the extent that any portion of this Agreement is in direct conflict with those rights. The Parties acknowledge that this Agreement supersedes that law to the extent that this Agreement is in direct conflict therewith.

# Article IX Copyrights

- 9.1 Artist shall retain all copyrights and all other rights in and to the Artwork created under this Agreement, provided that Artist hereby grants to City an irrevocable license to display the Artwork and to graphically depict the Artwork for any non-commercial purpose whatsoever. For the purposes of this limitation, the graphic depiction of the Artwork on materials designed to promote City shall be deemed to be a non-commercial use. City shall not be responsible for any third-party infringement of Artist's copyright.
- 9.2 If, for any reason, the Approved Design for the Artwork is not implemented, all rights to the proposed Artwork shall be retained by Artist.
- 9.3 Artist agrees that all Work performed under this Agreement shall comply with all applicable patent, trademark and copyright laws, rules, regulations and codes of the State of Texas and the United States. Artist hereby represents and warrants that the Work does not, and Artist has not and will not, utilize any protected patent, trademark, or copyright in performance under this Agreement unless and until Artist has obtained proper permission and all releases and other necessary documents. If Artist specifies any material, equipment, process, or procedure which is protected, Artist shall disclose such patents, trademarks and copyrights in the construction drawings and technical specifications, such listing to be appended to this Agreement and shall be incorporated by this reference.
- 9.4 ARTIST AGREES TO RELEASE, INDEMNIFY, DEFEND AND SAVE HARMLESS CITY, ITS COUNCIL, OFFICERS AND EMPLOYEES FROM AND AGAINST ALL LIABILITY, CAUSES OF ACTION, CITATIONS, CLAIMS, COSTS, DAMAGES, DEMANDS, EXPENSES, FINES, JUDGMENTS, LOSSES, PENALTIES OR SUITS CAUSED BY OR RESULTING FROM THE PERFORMANCE OF SERVICES UNDER THIS AGREEMENT BY ARTIST INCLUDING ANY CLAIM THAT THE SERVICES OF ARTIST AND/OR THE WORK INFRINGES UPON ANY PATENT, TRADEMARK OR COPYRIGHT, OR INTELLECTUAL PROPERTY OF A THIRD-PARTY. INDEMNIFIED ITEMS SHALL INCLUDE REASONABLE ATTORNEYS' FEES AND COSTS, COURT COSTS, AND SETTLEMENT COSTS IN PROPORTION TO THE CONSULTANT'S LIABILITY. THE

OBLIGATIONS OF ARTIST UNDER THIS SECTION SHALL NOT BE LIMITED TO THE LIMITS OF COVERAGE OF INSURANCE MAINTAINED OR REQUIRED TO BE MAINTAINED BY ARTIST UNDER THIS AGREEMENT. THIS PROVISION SHALL SURVIVE THE TERMINATION OF THIS AGREEMENT

# Article X Term; Termination

- 10.1 <u>Term.</u> The term of this Agreement shall begin on the last date of execution hereof (the "Effective Date") and continue until the completion of the services by the Artist and City acceptance of the Artwork, unless sooner terminated as provided herein.
- 10.2 <u>Termination</u>. This Agreement terminates on the final acceptance of the Artwork by the City, and may be terminated upon any one or more of the following:
  - (a) By mutual written agreement of the Parties;
  - (b) On the date set forth in a written notice by either Party, if the other Party defaults or breaches any of the terms or conditions of this Agreement and such default or breach is not cured within thirty (30) days after written notice thereof;
  - (c) On the date set forth in a written notice by City, if any Impositions owed to the City or the State of Texas by Artist shall have become delinquent (provided, however, Artist retains the right to timely and properly protest and contest any such taxes or Impositions); or
  - (d) On the date set forth in a written notice by City if Artist suffers an event of Bankruptcy or Insolvency.
- 10.3 In the event that this Agreement is terminated by City for an uncured breach of this Agreement by the Artist, the Artist shall within thirty (30) days after such termination reimburse City for payments of the Contract Price made by City under this Agreement prior to the date of such termination.

## Article XI Insurance

11.1 Artist shall during the term hereof maintain in full force and effect the following insurance: (i) a comprehensive general liability policy of insurance for bodily injury, death and property damage insuring against all claims, demands or actions relating to Artist's performance of services pursuant to this Agreement with a minimum combined single limit of not less than \$1,000,000.00 per occurrence for injury to persons (including death), and for property damage; (ii) policy of automobile liability insurance covering any vehicles owned and/or operated by Artist, its officers, agents, and employees, and used in the performance of this Agreement with policy limits of not less than \$500,000.00 combined single limit and aggregate for bodily injury

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and property damage; (iii) statutory Worker's Compensation Insurance at the statutory limits and Employers Liability covering all of Artist's employees involved in the provision of services under this Agreement with policy limit of not less than \$500,000.00; and (iv) Professional Liability covering negligent acts, errors and omissions in the performance of professional services with policy limit of not less than \$2,000,000.00 per claim and \$2,000.00 in the aggregate.

- All insurance shall be endorsed to provide the following provisions: (1) name the City, its officers, and employees as additional insureds as to all applicable coverage with the exception of Workers Compensation Insurance and Professional Liability; (2) provide for a waiver of subrogation against the City for injuries, including death, property damage, or any other loss to the extent the same is covered by the proceeds of insurance, except for Professional Liability Insurance. A specific endorsement needs to be added to all policies, with a copy of the endorsement provided to the City that indicates the insurance company will provide to the City at least a thirty (30) day prior written notice for cancellation, non-renewal of the policy. In the event the companies providing the required insurance are prohibited by law to provide any such specific endorsement, the Professional shall provide at least thirty (30) days prior written notice to the City of non-renewal to any of the policies of insurance.
- 11.3 All insurance companies providing the required insurance shall be authorized to transact business in Texas and rated at least "A" by AM Best or other equivalent rating service. All policies must be written on a primary basis, non-contributory with any other insurance coverage and/or self-insurance maintained by the City
- 11.4 A certificate of insurance and copies of policy endorsements evidencing the required insurance shall be submitted to the City prior to commencement of services. On every date of renewal of the required insurance policies, the Artist shall cause a certificate of insurance and policy endorsements to be issued evidencing the required insurance herein and delivered to the City. In addition, the Artist shall, within ten (10) business days after written request, provide the City with certificates of insurance and policy endorsements for the insurance required herein. The delivery of the certificates of insurance and policy endorsements to the City is a condition precedent to the payment of any amounts due to Artist by the City. The failure to provide valid certificates of insurance and policy endorsements shall be deemed a default and/or breach of this Agreement.

# Article XII Indemnification

ARTIST DOES HEREBY COVENANT AND CONTRACT TO WAIVE ANY AND ALL CLAIMS, RELEASE, DEFEND, INDEMNIFY, AND HOLD HARMLESS THE CITY, ITS CITY COUNCIL, OFFICERS, EMPLOYEES, AND AGENTS, FROM AND AGAINST ALL LIABILITY, CAUSES OF ACTION, CITATIONS, CLAIMS, COSTS, DAMAGES, DEMANDS, EXPENSES, FINES, JUDGMENTS, LOSSES, PENALTIES OR SUITS, TO THE EXTENT CAUSED BY OR RESULTING FROM THE ARTIST'S PERFORMANCE UNDER THIS AGREEMENT AND FOR NEGLIGENCE, INTENTIONAL TORT, OR FAILURE TO PAY A SUBCONTRACTOR OR SUPPLIER COMMITTED BY ARTIST, ITS AGENT,

SUBCONTRACTOR OR CONSULTANT UNDER CONTRACT, OR ANY OTHER ENTITY OVER WHICH ARTIST EXERCISES CONTROL. INDEMNIFIED ITEMS SHALL INCLUDE REASONABLE ATTORNEYS' FEES AND COSTS, COURT COSTS, AND SETTLEMENT COSTS IN PROPORTION TO ARTIST'S LIABILITY. ARTIST'S OBLIGATIONS UNDER THIS SECTION SHALL NOT BE LIMITED TO THE LIMITS OF COVERAGE OF INSURANCE MAINTAINED OR REQUIRED TO BE MAINTAINED BY ARTIST UNDER THIS AGREEMENT. THIS PROVISION SHALL SURVIVE THE TERMINATION OF THIS AGREEMENT.

# Article XIII Miscellaneous

- 13.1 <u>Entire Agreement</u>. This Agreement constitutes the sole and only agreement between the Parties and supersedes any prior understandings written or oral agreements between the Parties with respect to this subject matter.
- 13.2 <u>Assignment</u>. Artist may not assign this Agreement in whole or in part without the prior written consent of City. In the event of an assignment by Artist to which City has consented, the assignee shall agree in writing with City to personally assume, perform, and be bound by all the covenants and obligations contained in this Agreement.
- 13.3 <u>Successors and Assigns</u>. Subject to the provisions regarding assignment, this Agreement shall be binding on and inure to the benefit of the Parties to it and their respective heirs, executors, administrators, legal representatives, successors, and assigns.
- 13.4 <u>Governing Law.</u> The laws of the State of Texas without regard to any conflict of law rules shall govern this Agreement; and venue for any action concerning this Agreement shall be in the State District Court of Collin County, Texas. The Parties agree to submit to the personal and subject matter jurisdiction of said court.
- 13.5 <u>Amendments</u>. This Agreement may be amended by the mutual written agreement of the Parties.
- 13.6 <u>Severability</u>. In the event any one or more of the provisions contained in this Agreement shall for any reason be held to be invalid, illegal, or unenforceable in any respect, such invalidity, illegality. or unenforceability shall not affect any other provisions, and the Agreement shall be construed as if such invalid, illegal, or unenforceable provision had never been contained in it.
- 13.7 <u>Independent Contractor</u>. It is understood and agreed by and between the Parties that Artist in satisfying the conditions of this Agreement, is acting independently, and that City assumes no responsibility or liabilities to any third-party in connection with these actions. All services to be performed by Artist pursuant to this Agreement shall be in the capacity of an independent contractor, and not as an agent or employee of City. Artist shall supervise the performance of its services and shall be entitled to control the manner and means by which its

services are to be performed, subject to the terms of this Agreement. There is no intended third-party beneficiary to this agreement.

- 13.8 <u>Subcontractors</u>. In the event Artist requires the service of any subcontractors or other professionals in connection with services or activities covered by this Agreement the Artist shall directly pay any such subcontractor or professional and shall require such subcontractors and/or professional to provide and maintain the insurance required herein.
- 13.9 <u>Right-of-Access</u>. City will furnish right-of-access on the land for Artist to perform the required assessments, or other necessary investigations. Artist will take reasonable precautions to minimize damage to the land in the performance of such assessments and investigations.
- 13.10 Notice. Any notice required or permitted to be delivered hereunder shall be deemed received upon the earlier to occur of (a) actual receipt or (b) three (3) days thereafter if sent by United States Mail, postage prepaid, certified mail, return receipt requested, addressed to the Party at the address set forth below, or such other address as is designated by the applicable Party from time to time, or on the day actually received if sent by courier or otherwise hand delivered.

If intended for City:

Eric Ellwanger, City Manager City of Allen, Texas 305 Century Parkway Allen, Texas 75013

With a copy to:

Peter G. Smith
City Attorney
Nichols, Jackson, Dillard, Hager & Smith, L.L.P.
1800 Ross Tower
500 North Akard Street
Dallas, Texas 75201

If intended for Artist:

Joshua Wiener Joshua Wiener, dba Flowcus, S Corporation 2665 Dartmouth Avenue Boulder, Colorado 80305

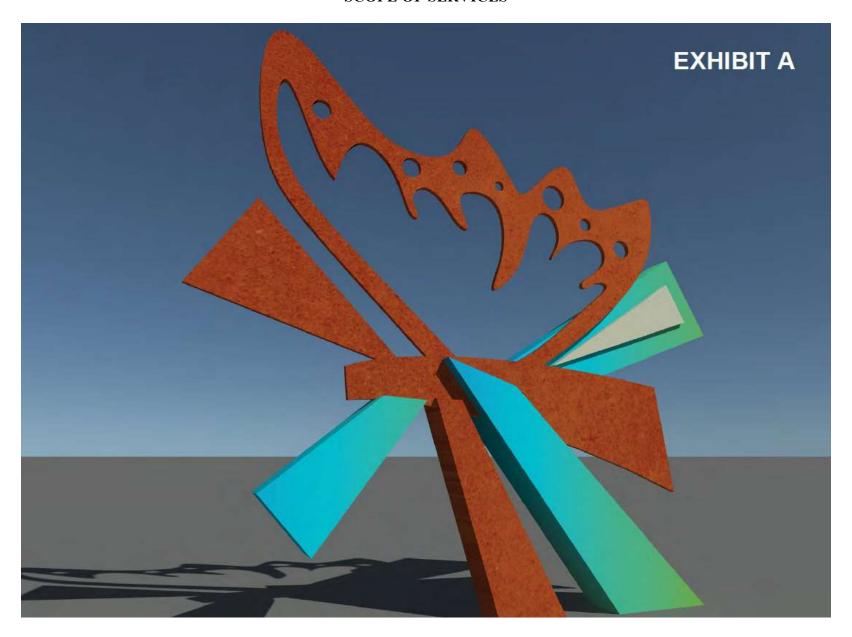
13.11 <u>Counterparts</u>. This Agreement may be executed by the Parties hereto in separate counterparts, each of which when so executed and delivered shall be an original, but all such counterparts shall together constitute one and the same instrument. Each counterpart may consist

of any number of copies hereof each signed by less than all, but together signed by all of the Parties hereto.

- 13.12 <u>Exhibits</u>. The exhibits attached hereto are incorporated herein and made a part hereof for all purposes.
- 13.13 <u>Audits and Records</u>. Artist agrees that during the term hereof and continuing for a period of one (1) year after termination of this Agreement, that City and its representatives may, during normal business hours and as often as deemed necessary, inspect, audit, examine and reproduce any and all of Artist's records relating to the services provided pursuant to this Agreement. Artist shall make such records available to City for audit and inspection at a location in the City.
- 13.14 <u>Survival of Obligations</u>. Any of the representations and obligations of the Parties, as well as any rights and benefits of the Parties pertaining to a period of time following the termination of this Agreement shall survive termination.
- 13.15 <u>Time.</u> Both Parties recognize that time is of the essence in the performance of the provisions of this Agreement.

[signature page to follow]

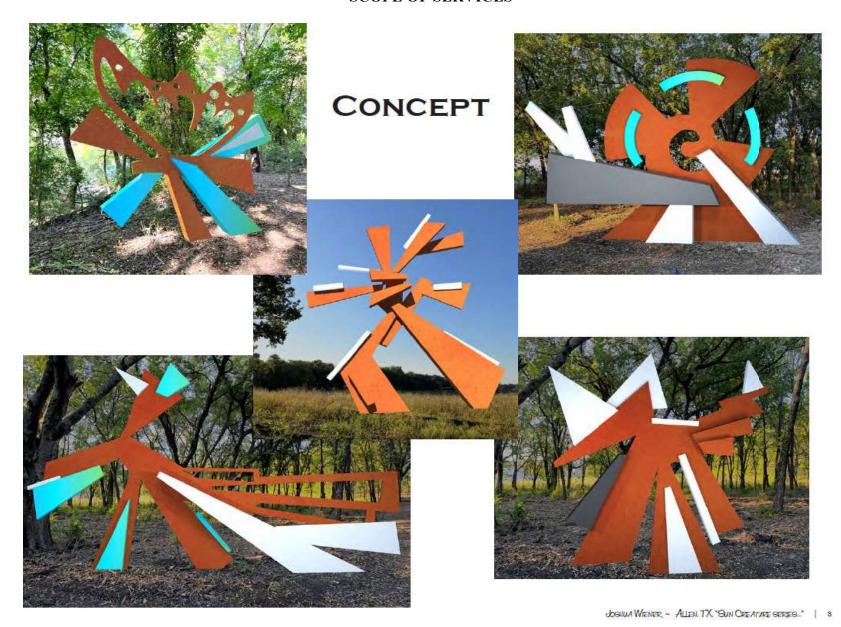
<b>EXECUTED</b> this day of	, 2023.
	CITY OF ALLEN, TEXAS
	By: Eric Ellwanger, City Manager
	Attest:
	By: Shelley B. George, City Secretary
Approved as to Form:	
By:Peter G. Smith, City Attorney	_
<b>EXECUTED</b> this <u>10</u> day of <u>February</u>	, 2023.
	ARTIST:
	FLOWCUS, S CORPORATION
	By: Joshua Wiener
	Joshua Wiener



PAGE 1

EXHIBIT "A" TO PROFESSIONAL SERVICES AGREEMENT CITY OF ALLEN AND JOSHUA WIENER

TM 133417



PAGE 2

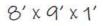
EXHIBIT "A" TO PROFESSIONAL SERVICES AGREEMENT CITY OF ALLEN AND JOSHUA WIENER

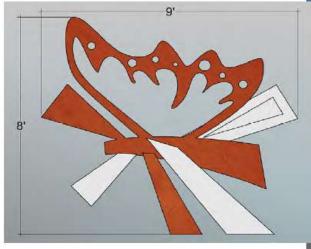
TM 133417

This artwork is a series of suns, each created as a unique character that inhabits the landscape. The whimsical characters are designed to invite curiosity and imbue a sense of personal interpretation.

# butterfly



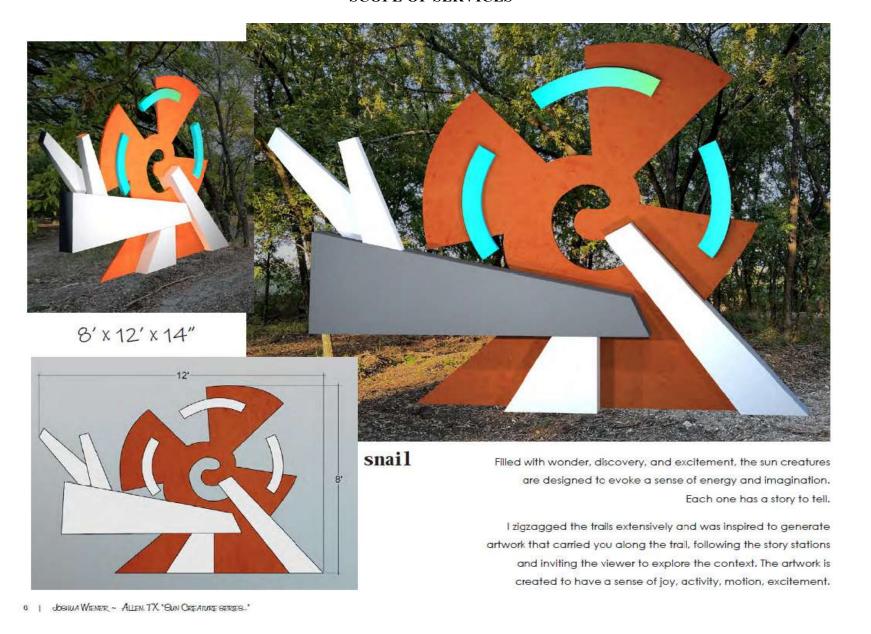




4 | JOSHUA WIENER ~ ALLEN, TX "SUN CREATURE SPRES..."



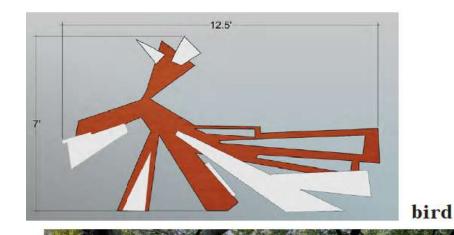
JOSHUA WENER ~ ALLEN TX "OUN CREATURE SERVES." | 5



PAGE 5 EXHIBIT "A" TO PROFESSIONAL SERVICES AGREEMENT CITY OF ALLEN AND JOSHUA WIENER

TM 133417

HER STEEL STEEL



7' x 12.5' x 18"

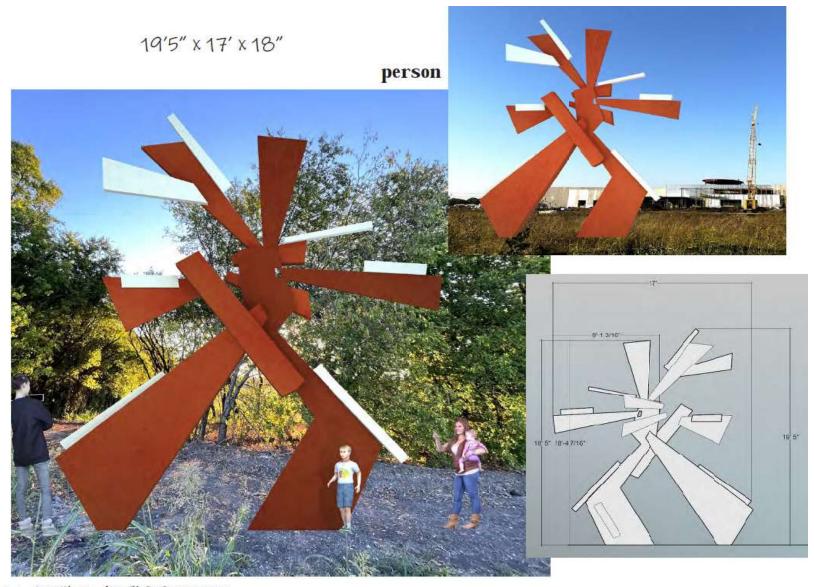
Each sculpture is a recognizable image, but is playfully stylized to invite reinterpretation.

Allen is in a great space of change and aspiration. The spirit of this artwork is inspired by the vitality of Allen. I represented Allen with a sun. The sun is a source of life, giving warmth and illuminating, creating a center point for us to orient to.

JOSHUA WIENER ~ ALLEN TX "SUN CREATURE SERGES.." | 7

PAGE 6 EXHIBIT "A" TO PROFESSIONAL SERVICES AGREEMENT CITY OF ALLEN AND JOSHUA WIENER

TM 133417



8 | JOSHUA WIENER ~ ALLEN TX "SUN CREATURE SERGES."

PAGE 7 EXHIBIT "A" TO PROFESSIONAL SERVICES AGREEMENT CITY OF ALLEN AND JOSHUA WIENER

I designed the artwork so I could make 5 significant pieces for the budget. I am happy to have a discussion with you about how to integrate them with the story trail. I would love to see one inhabit the north space across the great field that can be seen from the inside of the recreation center and the main trail connecting the surrounding towns. The artwork will balance all the elements of this space. Playful

doshua Wiener ~ Allen, TX. "Sun Creature serges.." | 9



10 | JOSHUA WENER ~ ALLEN TX. "SUN CREATURE SERVES.."

EXHIBIT "A" TO PROFESSIONAL SERVICES AGREEMENT CITY OF ALLEN AND JOSHUA WIENER

TM 133417

PAGE 9



The artwork will be a combination of aluminum and self-weathering steel. The steel will be 1" thick solid plate. Each sculpture will range in size from 7'-19'6" tall and 8'-17' wide. The colorful elements will be super durable UV protected and powder-coated with an epoxy primer. This extremely durable, long-lasting surface will be applied in an industrial facility that does state-of-the-art work. Many of my past clients have inquired to find out who does my painting because it outperforms all the other painted elements they have in town. When designing this, I kept in mind low maintenance, durability, and creating small surfaces to distract from vandalism.

JOSHUA WENER ~ ALLEN, TX "SUN CREATURE SERRES.." | 11

368. | |

# EXHIBIT "B" SCHEDULE OF PAYMENTS

City shall pay the Contract Price to Artist of a fixed fee of Two Hundred Eighty-Seven Thousand Five Hundred and No/100 Dollars (\$287,500.00), which shall constitute full and complete compensation for all the services performed and materials furnished by the Artist under this Agreement. Payment shall be made in accordance with the following scheduled installments, each installment representing full and final payment for all services and materials provided prior to payment thereof:

- (a) \$57,500.00 (20%) within thirty (30) days after the execution of this Agreement, recognizing that Artist will invest time and expense in preparing the Final Design;
- (b) \$57,500.00 (20%) within thirty (30) days after City's written notification to the Artist of City approval of the Approved Design and issuance of a Notice to Proceed;
- (c) \$86,250.00 (30%) within thirty (30) days after City receipt of written notification from Artist of the initiation of Fabrication
- (d) \$57,500.00 (20%) within 30 days after City receipt of written notice from Artist that the Work's fabrication is 50% complete and provides photographic or other reasonable documentation as may be reasonably requested by the City;
- (e) \$28,750.00 (10%) Completion of Installation and final acceptance of work within 30 days after final acceptance of the Work by the City and Artist delivery of the fully executed Bill of Sale for the Artwork.

# EXHIBIT "C" FORM BILL OF SALE

## PUBLIC ART BILL OF SALE

STATE OF TEXAS	§	
	§	KNOW ALL PERSONS BY THESE PRESENTS:
COU NTY OF DALLAS	§	

That Joshua Wiener, dba Flowcus, S Corporation ("Artist"), whose address is 2665 Dartmouth Avenue, Boulder, Colorado 80305, in consideration of the payment of Two Hundred Eighty-Seven Thousand Five Hundred and No/100 Dollars (\$287,500.00) (the "Contract Price"), the receipt and sufficiency of which is hereby acknowledged, does hereby sell, transfer and assign all rights and title to City of Allen, Texas, at 305 Century Parkway, Allen, Texas 75013 ("City"), the following described artwork located in Collin County, Texas:

That certain work of art titled the "Sun Creature Series" (the "Artwork"), pictures of which are attached hereto as Exhibit "A" and incorporated herein by reference.

Artist warrants that it is the lawful owner in every respect of the Artwork and that the Artwork is free and clear of liens, security agreements, encumbrances, claims, demands, and charges of every kind whatsoever. For the above consideration, Artist further assigns, transfers, and conveys to City all of Artist's rights, title, and interest in any and all copyrights of and related to the Artwork, including, but not limited to, all rights to reproduce copies and likenesses of the Artwork in any form or media, and the right to grant licenses to third parties for reproduction copies and likenesses of the Artwork in any form or media.

Artist binds Artist, and Artist's heirs, successors, and assigns, to warrant and defend the title to the Artwork to City, its successors, and assigns, forever against every person lawfully claiming the described property or any part of it.

This Bill of Sale is subject to the following special conditions:

- a. The Contract Price is to be net of any costs;
- b. There are no brokers or commissions involved in this transaction; and
- c. There are no closing costs involved in this transaction.

This Bill of Sale shall be effective on the later of the date of payment of the Contract Price to the Artist or the date of execution of the Bill of Sale by the Artist.

# EXHIBIT "C" FORM BILL OF SALE

EXECUTED this	day of	February, 2023.
		ARTIST:
		JOSHUA WIENER d/b/a FLOWCUS, S CORPORATION
		By:
		Joshua Wiener
<b>EXECUTED</b> this	day of _	, 2023.
		CITY:
		CITY OF ALLEN, TEXAS
		By: Eric Ellwanger, City Manager

# CITY COUNCIL REGULAR MEETING AGENDA COMMUNICATION

AGENDA DATE: March 14, 2023

**AGENDA CAPTION:** Motion to Accept the Fiscal Year 2021-2022

Annual Comprehensive Financial Report.

**STAFF RESOURCE:** Pete Phillis, Chief Financial Officer

Tru Nguyen, Chief Accountant

**BOARD/COMMISSION ACTION:** On March 10, 2023, the Finance Audit Committee

received a summary of the audit report by Sara Dempsey, Partner from Weaver and Tidwell, LLP.

STRATEGIC PLANNING GOAL: Financially Sound and Transparent City

Government.

# **BACKGROUND**

An annual independent audit of the City's funds and account groups is required by Section 2.20 of the City of Allen Charter. Upon completion of the audit, the Annual Comprehensive Financial Report covering the 2022 fiscal year ending September 30, 2022, was prepared.

Also, when federal or state funds received by the City are greater than \$750,000, a separate audit is required to determine the City's compliance with requirements of laws, regulations, contracts, and grants applicable to federal and state programs. In Fiscal Year 2021-2022, the City exceeded the \$750,000 threshold. Therefore, a report on federal and state financial assistance was prepared.

The City received an unmodified opinion or "clean audit" from Weaver and Tidwell, LLP, (Weaver) that the financial statements present fairly, in all material respects, the financial position of the City.

In addition to the audit report, the audit firm also prepares a Report on Internal Control over Financial Reporting to bring attention, if necessary, to any matters involving accounting control structure or other operational matters found during the audit. None were found during this audit.

The Annual Comprehensive Financial Report is now being submitted to the City Council for formal acceptance. A representative of Weaver will be available at the Council meeting to make a presentation to the City Council concerning the audit and report.

The City will again submit the Annual Comprehensive Financial Report to the Government Finance Officers Association to determine eligibility for a Certificate of Achievement for Excellence in Financial Reporting.

The Annual Comprehensive Financial Report will be posted to the City website and also will be available for review in the Allen Public Library and in the Finance Department of City Hall.

## **STAFF RECOMMENDATION**

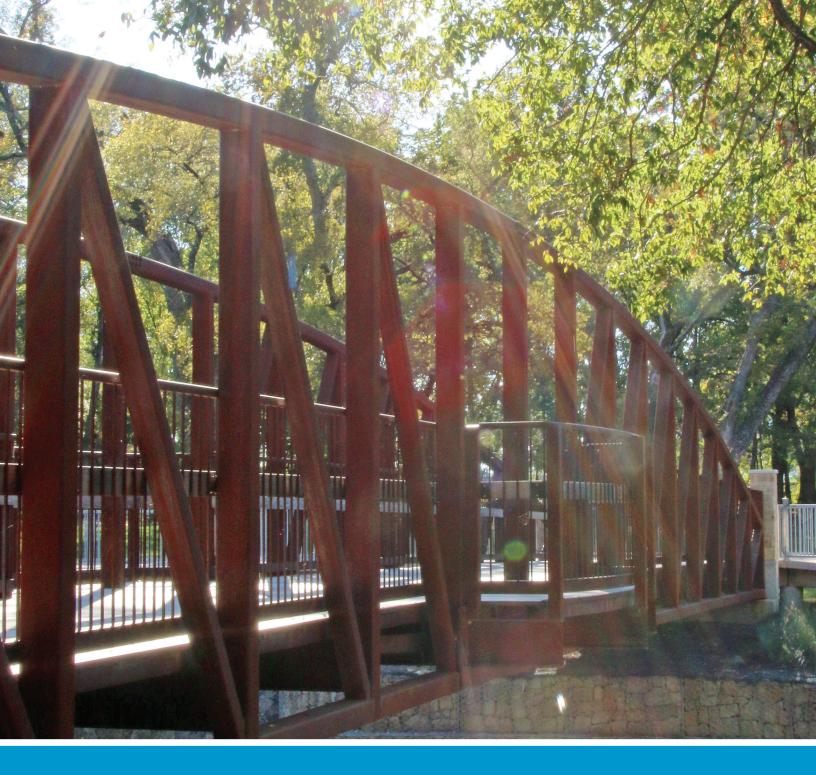
Staff recommends that the City Council accept the Fiscal Year 2021-2022 Annual Comprehensive Financial Report.

# **MOTION**

I make a motion to accept the Fiscal Year 2021-2022 Annual Comprehensive Financial Report.

# ATTACHMENT(S)

2022 ACFR





# Annual Comprehensive Financial Report

FISCAL YEAR ENDED SEPTEMBER 30, 2022 CITY OF ALLEN, TEXAS



# CITY OF ALLEN, TEXAS

# Annual Comprehensive Financial Report



FISCAL YEAR ENDED SEPTEMBER 30, 2022

AS PREPARED BY THE FINANCE DEPARTMENT



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**Introductory Section** 





March 9, 2023

Mayor Kenneth M. Fulk The Honorable Mayor and Members of the Allen City Council, Citizens of Allen:

The Finance Department is pleased to submit the Annual Comprehensive Financial Report (ACFR) of the City of Allen, Texas (the City), for the fiscal year ended September 30, 2022.

This report is published to provide the City Council, our citizens, City staff, and other readers with detailed information concerning the financial position and activities of the City. Management has prepared the report and is responsible for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures. To the best of our knowledge and belief, the enclosed data is complete and reliable in all material respects. All disclosures necessary to enable the reader to gain an understanding of the City's financial activities have been included.

Also included in this report is an unmodified ("clean") opinion on the City of Allen's financial statements for the year ended September 30, 2022, issued by Weaver and Tidwell, L.L.P. The independent auditors' report is located at the beginning of the financial section of the ACFR.

Management's discussion and analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis of the basic financial statements. MD&A complements this letter of transmittal and the two should be read in conjunction with each other.

### REPORTING ENTITY

This report includes all funds of the City including its component units. Component units are legally separate entities for which the City is financially accountable but are not part of the City's operations. The Allen Economic Development Corporation (AEDC) and Allen Community Development Corporation (ACDC) are included in the financial statements as discretely presented component units.

### **CITY PROFILE**

The City of Allen is located in Collin County, which is the 16th fastest-growing county in the nation. Collin County's population reached 1,109,462 in 20221 and is expected to reach 2.4 million by 2050. Located 25 miles north of downtown Dallas on US 75, Allen encompasses approximately 27 square miles. The George Bush Tollway and Sam Rayburn Tollway (Hwy 121) provide direct access into the Metroplex and access to Love Field (27 miles) and Dallas Ft Worth International Airport (31 miles). The City of Allen sits in a prime location for restaurants, shopping centers and other retail venues. The quality of the City's community attracts well-educated residents with a high level of spending power and disposable income. Allen's population reached 109,039 residents in 2022, more than doubling from just over 45,000 in the year 2000 and is projected to reach approximately 140,000 at build-out.

Incorporated in 1953, Allen is a home rule charter city. The Charter can be amended only by a vote of the people and provides for seven non-partisan Council members, including the Mayor, to be elected at-large to staggered terms of three years. The Council is responsible for enacting ordinances, resolutions, and regulations governing the City as well as adopting the annual budget which serves as the foundation for financial planning and control. The City Council appoints the City Manager, who has full responsibility for carrying out Council policies and administering City operations. The Council also appoints the Municipal Judge and various advisory boards.

City service departments provide a full range of services including police and fire protection, emergency ambulance service, municipal courts, building code enforcement, library, parks and recreation, tourism, water and sewer services, sanitation/solid waste services, traffic engineering, and construction and maintenance of streets and infrastructure. The City currently supports a staff of 858.69 full time equivalent employees.

### **ECONOMIC CONDITIONS AND OUTLOOK**

## **Regional Economy**

The Dallas-Fort Worth area has an incredibly diversified economy, an extremely low unemployment rate, a growing labor force, low cost of living, affordable real estate, and a superior business climate. The City of Allen's unemployment rate as of September 2022 was 2.8%, and the Collin County unemployment rate was 3.0% -- both of which were below the national rate of 3.5%. The city has seen the job market increase by 7.9% over the last 5 years. Allen has increasingly become a home for highly educated, high-income professionals, yet maintains a welcoming spirit for people and families from all stations of life. The median household income in Allen was \$112,603 in 2022, and over 59% of the City's residents have earned a bachelor's degree or higher.

## Allen's Position in the Region

Along with being situated in an ideal location just 12 miles north of Dallas on US 75, Allen's appealing demographics have spurred along record-breaking growth. The population of 109,039 is expanding at a moderate growth rate. Allen is a community that offers exceptional housing, award-winning schools, steady job growth, and dynamic business climate all of which are strong factors in the success of the City's economy.

Allen is a vibrant city with award winning amenities. The pro-business environment and superior quality of life come together to empower Allen's residents and businesses to achieve higher levels of success. This unique combination has received national recognition, including Wallet Hub ranking Allen the 2<sup>nd</sup> best real-estate market in America. (2022)

# Long Range Financial Planning

The City's responsiveness to emerging economic challenges and its long-term planning have been key factors in its fiscal health. The City has a five-year financial plan and a seven-year capital improvement plan where departments reevaluate project priorities, review funding sources, and identify new projects as needed. Using this plan allows the City to plan the timing of projects associated with debt issuance and the effects on the tax rate. The ratings on the City's General Obligation debt were reaffirmed at AAA by Standard and Poor's and Aaa by Moody's. The Water and Sewer Revenue Bonds are rated 'AAA' from Standard and Poor's and Aa2 from Moody's. S&P's recent rating report supporting the 'AAA' rating stated the following credit factors:

- Very strong economy
- Very strong management with strong financial policies and practices
- Very strong budgetary flexibility and strong budgetary performance
- Very strong liquidity
- Adequate debt and contingent liability position
- Strong institutional framework score.

During fiscal year 2016, the City began a CIP Bond Program that totaled \$93 million and estimated to be completed over seven years. Since that time Allen has issued \$62,810,000 related to the bond program. In fiscal year 2022, the City issued \$23,000,000 of General Obligation Improvement Bonds to construct and improve park, library and public safety facilities and to improve and maintain streets, bridges and sidewalks within the City.

## Fiscal Year 2022 Highlights

During fiscal year 2022, the City accomplished many initiatives to enhance livability, improve personal experience, invest in the future, and celebrate the successes. From quality neighborhoods to park development, community safety, and environmental initiatives, it's no surprise that people move here to experience the quality of life the citizens of Allen enjoy.

The City continues to meet the growing diversity of residents by adding a variety of housing types--single-family homes, townhomes, and multifamily units; single-family and townhome revenue activity represent the predominant revenue sources. Permit activity for commercial and mixed-use development showed the greatest revenue across all development types, due largely to the development activity in the Watters Creek District and The Farm mixed-use development. The City also administered Community Development Block Grant funds that funded rent and utility assistance to 74 households and 15 home rehabilitation projects in Allen's aging neighborhoods. All funds were administered to programs impacting low-moderate income persons within the City of Allen.

The City has an overall crime rate of 10.26 per 1,000 residents compared to other communities of similar population size, the City has a crime rate that is one of the lowest in the nation. According to SafeWise's list of Texas's 50 Safest Cities of 2022, Allen ranks 38th safest city in Texas and was the third safest city listed with a population exceeding 100,000 residents. Regarding violent crimes, *NeighborhoodScout's* research shows that Allen's violent crime rate is 1 per 1,000 inhabitants, which is well below the national average for all communities of all population sizes.

The Fire Department is currently focused on improving emergency services and care for its citizens and visitors. The department has updated medical treatment protocols to include the latest in-patient care, expanded professional development programs for staff, and provided education programs to the community. Additionally, the department has implemented a new records management system to better organize data. Construction of Fire Station #6 is currently underway and the department has increased inter-operability with neighboring fire departments through joint training and resource sharing.

Environmentally focused public activities came back to life in fiscal year 22 as the COVID pandemic subsided. Educational opportunities were provided to home schoolers, local schools, scouts, and youth camps. The City was able to provide 60 programs to 5,137 children and adults. Various Keep Allen Beautiful (KAB) youth contests and award ceremonies were conducted before the Allen City Council at Regular City Council meetings. Our franchised waste services provider, Community Waste Disposal, continued to support all residential and commercial waste and recycling activities including the major KAB events like Great American Clean Up and Allen Recycles Day. The City celebrated its 22nd annual Arbor Day and marks the City's 21st year as a Tree City USA, and its 20th National Arbor Day Foundation Growth Award. KAB and the City continue to be recognized by Keep Texas Beautiful as a Gold Star Affiliate and Sustained Excellence Award Winner. The highlight of this year's accomplishments was selection by Keep Texas Beautiful for the Governor's Community Achievement Award for Population Category 9. This was KAB's third time to receive this award that recognizes the City and KAB as the best in public environmental activities among cities of our size. The award came with a \$290,000 grant to beautify the city.

The Allen Public Library (the "Library") continues to provide a vibrant, welcoming environment for Allen citizens with an emphasis on exemplary customer service and support for lifelong learning, literacy, access to information, and bringing the community closer together. To encourage literacy and lifelong learning, the Library offers programs for children and teens on art, science (including robotics and coding), animals, and reading. Adults find opportunities to feed their literary, cultural, historical, musical, and travel interests augmented by hands-on activities for crafts and food. During the hot Texas summers, visitors of all ages participate in the cool Summer Reading Clubs, while reading, learning, and earning prizes. The Library's digital collection, both e-books and e-audiobooks, continue to grow with the cloud Library service, notably through a consortium with thirty-three other Texas libraries, to offer more than 215,000 items. Physical books and DVD's remain more popular than ever, especially among children and families. During fiscal year 2022, the Library was recognized by the Texas Municipal Library Directors Association for the eighth consecutive year for Achievement of Library Excellence. The Library also provided citizens with access to information outside the Library through databases, Interlibrary Loans, and expanded options for digital books, audiobooks, digital magazines, and digital graphic novels from *cloudLibrary*.

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During fiscal year 2022, the CDC oversaw the expenditure of Type B half-cent sales tax revenue on projects that enhanced the overall quality of life in Allen. Some of these projects included: construction of various hike and bike trails,; Allen USA Celebration, Demand Response (paratransit transportation);, planning for a new dog park, Allen Heritage Village renovations, various playground renovation/replacements and shade structure additions, completion of the steam locomotive restoration at Allen Heritage Center construction of Stephen G Terrell Recreation Center and Park and master planning of Molsen Farm.

The Allen Economic Development Corporation (AEDC) worked to bring a variety of companies and related development to Allen. The AEDC facilitated the kickoff of development along SH 121 with completion of Phase 1 for The Farm in Allen, including the roadway and utility infrastructure, a shared parking garage and The HUB entertainment facility. AEDC also facilitated the commitment of two additional entertainment users to the development, Chicken N Pickle and High 5, and negotiated incentive agreements for FarmWORK One, a 101,000-SF Class A Office building to be constructed at The Farm. MD7 was welcomed into their new suite in One Bethany West, which will house approximately 200 of their employees. Credit Union of Texas was assisted in redeveloping 415 Century, the former WatchGuard facility that is now home to CUTX's FairLease program. Growing tech firm Strike Photonics purchased a 165,000-SF office building with plans to add a capital investment of \$84 million and 400 new jobs. Substantial progress was made in the construction of Allen Tech Hub, a 105,000 SF technology-focused office building in Watters Creek by Heady Investments. Additional office tenants who committed to Allen in FY22 include National Produce Consultants (Foodbuy) and Keynote Photonics (Visitech).

One of the City's major draws, The Credit Union of Texas Event Center, consists of a 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 wide variety of activities including shows, concerts, exhibitions, contests, athletic competitions, cultural events, trade shows, as well as civic ceremonies and activities. We are beginning to see pre-pandemic levels of participation at sporting events and live shows helping to bring in an annual estimated impact of over \$12,000,000. The Event Center is also home to professional sports with the Allen American Hockey Club (ECHL), and the Dallas Sidekicks Soccer Club (MASL) residing there. The Center celebrated its 13th anniversary in November 2022.

With all this happening within Allen's borders, it's clear the City is working hard to provide every resident and visitor with great experiences, services, and safety.

### **Relevant Financial Policies**

The City's 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 laws, and are reviewed on a periodic basis. The Investment Policy is also approved annually by the Council. All other policies (accounting, budgeting, procurement, capital improvements, asset management, and risk management) are internal policies approved by the Finance department and City Manager. On a quarterly basis, the Finance Department prepares financial and investment reports that are presented to the City Council.

## **Internal Control**

Management of the City, through its Finance Department, is responsible for the implementation, maintenance, and monitoring of a set of comprehensive internal controls. The goal of the City's system of internal control is to limit opportunity for theft, fraud, or abuse by ensuring adequate separation of duties and systematic monitoring with a positive control environment set at the top of the organization. The internal control structure is designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

### **AWARDS AND ACKNOWLEDGEMENTS**

**Awards** -- The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Allen for its Annual Comprehensive Financial Report for the fiscal year ended September 30, 2021. Fiscal year 2021 was the twenty-third consecutive year for which the City has achieved this prestigious award. In order to be awarded a Certificate of Achievement, for Excellence in Financial Reporting, a government must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement for Excellence in Financial Reporting is valid for a period of one year only. We believe that our current ACFR continues to meet the Certificate of Achievement Programs requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

The City also received the GFOA's Award for Distinguished Budget Presentation for its annual program of services dated October 1, 2021. This is the twenty-second consecutive year the City has received the award. In order to qualify for the Distinguished Budget Presentation Award, the government's budget document was judged to be proficient in several categories including policy document, financial plan, operations guide, and communications device.

**Acknowledgements** – We would like to express our sincere gratitude to City's personnel who contributed to the production of this report, especially the accounting division. Appreciation is expressed to representatives of Weaver, LLP, for their invaluable assistance in producing the final document, and to the City Manager's office and the members of the City Council, whose leadership and commitment are vital to the health and vitality of the City of Allen.

Respectfully submitted,

Eric Ellwanger City Manager



Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of Allen Texas

For its Annual Comprehensive Financial Report For the Fiscal Year Ended

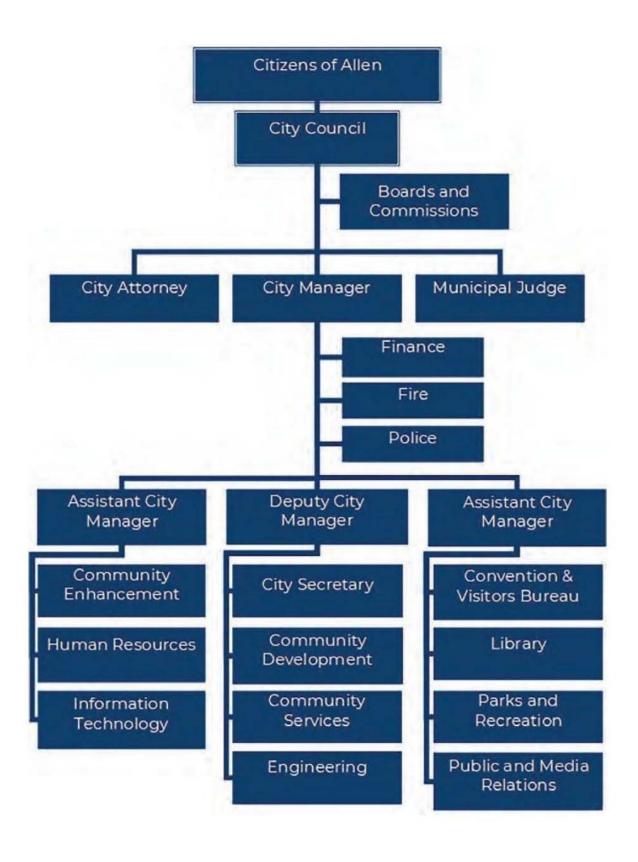
September 30, 2021

Christopher P. Morrill

Executive Director/CEO

# **CITY OF ALLEN**

# ORGANIZATIONAL CHART



# CITY OF ALLEN, TEXAS ANNUAL COMPREHENSIVE FINANCIAL REPORT FOR THE YEAR ENDED SEPTEMBER 30, 2022



# **City Council**

Mayor Pro Tem, Place No. 4 Chris Schulmeister Councilmember, Place No. 1 Daren Meis Councilmember, Place No. 2 Carl Clemencich Councilmember, Place No. 3 Dave Cornette Councilmember, Place No. 5 Dave Shafer Councilmember, Place No. 6 Ben Trahan

# **Management Staff**

City Manager Eric Ellwanger
Chief Financial Officer Peter Phillis
Assistant Chief Financial Officer Mark Davies
Chief Accountant Tru Nguyen

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**Financial Section** 





## **Independent Auditor's Report**

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

## Report on the Audit of the Financial Statements

## **Opinions**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of City of Allen, Texas (the City) as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City, as of September 30, 2022, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

## Emphasis of Matter

As discussed in Note 1 to the basic financial statements, during the year ended September 30, 2022, the City implemented Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*. Our opinions are not modified with respect to this matter.

## Responsibilities of Management for the Financial Statements

The City's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

#### Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to
  fraud or error, and design and perform audit procedures responsive to those risks. Such procedures
  include examining, on a test basis, evidence regarding the amounts and disclosures in the
  financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit
  procedures that are appropriate in the circumstances, but not for the purpose of expressing an
  opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is
  expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

#### Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and the Required Supplementary Information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

#### Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining and budgetary comparison schedules, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and budgetary comparison schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and budgetary comparison schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

#### Other Information Included in the Annual Comprehensive Financial Report (ACFR)

Management is responsible for the other information included in the (ACFR). The other information comprises the Introductory Section and Statistical Section but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

#### Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 9, 2023 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Weaver and Tidwell, L.I.P.

WEAVER AND TIDWELL, L.L.P.

Dallas, Texas March 9, 2023 This Page Intentionally Left Blank

#### Management's Discussion and Analysis

As management of the City of Allen, Texas (the "City"), we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended September 30, 2022.

#### FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of resources of the City exceeded its liabilities and deferred inflows of resources (net position) at September 30, 2022, by \$666,066,842. Of this amount, \$147,411,252 (22%) represented the unrestricted net position, which may be used to meet the City's ongoing obligations to citizens and creditors.
- The City's total net position increased by \$18,891,440. Out of this, \$9,741,178 is from governmental activities and \$9,150,262 is from business-type activities.
- On a government-wide basis, the City's total assets increased by \$27,712,991 or 3% and total liabilities increased by \$2,412,842 or 1%.
- As of September 30, 2022, the City's governmental funds reported combined ending fund balances of \$130,731,687 an decrease of \$12,844,229 or 9% in comparison to the previous year. As of September 30, 2022, \$28,615,271 or 22% of the fund balance, is available for spending at the government's discretion (unassigned fund balance).

#### **OVERVIEW OF THE FINANCIAL STATEMENTS**

This discussion and analysis is intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements.

<u>Government-wide financial statements</u> - The government-wide financial statements are designed to provide readers with a broad overview of the City's finances in a manner like that of a private-sector business.

The Statement of Net Position presents information on all the City's assets, deferred outflows of resources, and liabilities and deferred inflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as useful indicators of whether the financial position of the City is improving or deteriorating. To assess the overall health of the City, other non-financial factors should also be taken into consideration, such as changes in the City's property tax base and the condition of the City's infrastructure.

The Statement of Activities presents information that shows how the City's net position changed during the fiscal year. All changes in net position are reported when the underlying event that gives rise to the change occurs, regardless of the timing of related cash flows. Accordingly, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g. uncollected taxes and earned but unused compensated absences). Both the Statement of Net Position and the Statement of Activities are prepared utilizing the accrual basis of accounting.

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In the government-wide financial statements, on pages 21 through 23, the City is divided into three kinds of activities:

- Governmental activities Most of the City's basic services are reported here, including the police, fire, library, community development, parks and recreation, municipal court, and general administration. Property and sales taxes, charges for services, franchise fees, and state and federal grants finance most of these activities.
- **Business-type activities** The City's water, sewer, solid waste, drainage, and golf course operations are reported here. These are functions intended to recover all or a significant portion of their costs through user fees and charges.
- Component units The City includes two separate legal entities in this report: the Allen Economic Development Corporation (AEDC) and the Allen Community Development Corporation (ACDC). Although legally separate, these component units are important because the City is financially accountable for them.

<u>Fund financial statements</u> - A fund is a grouping of related accounts used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The funds of the City can be divided into three categories: governmental, proprietary, and fiduciary funds.

Governmental Funds - These funds are used to account for most of the City's activities, which are essentially the same functions as governmental activities in the government-wide statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as resources available for future spending at fiscal year-end. These funds are reported using the modified accrual basis of accounting, which measures cash and all other financial assets that can be readily converted to cash. When compared with similar information in the broader government-wide financial statements, readers may better understand the long-term impact of the government's near-term financing decisions. Reconciliation is provided, which details the relationships or differences between governmental activities and governmental funds; reconciliation follows the fund financial statements.

The City maintains several individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the General Fund, Debt Service Fund, General Capital Projects Fund, Grants Fund and General Obligation Bond Fund, all of which are major funds. Data for the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of the non-major governmental funds is provided in the form of combining statements elsewhere in this report. The basic governmental fund financial statements can be found on pages 23 through 30 of this report.

**Proprietary Funds -** The City maintains two different types of proprietary funds: enterprise funds and internal service funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City uses enterprise funds to account for its water and sewer operations, solid waste collection and disposal services, drainage operations, and golf course operations. Internal service funds are an accounting device used to accumulate and allocate costs internally among the City's various functions. The City uses its internal service funds to account for vehicle, machinery, and equipment replacements and costs associated with workers compensation, liability and property insurance, and employee medical and dental insurance programs. These services have been included within governmental activities in the government-wide financial statements as they predominantly benefit governmental rather than business-type functions.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the water and sewer operations, solid waste collection, and disposal services since they are major funds of the City. The Drainage Fund and the Golf Course Fund are the only remaining enterprise funds, and they are being presented as major funds even though they do not meet the criteria of a major fund. All internal service funds are combined into a single aggregated presentation in the proprietary fund financial statements. Individual fund data for the internal service funds is provided in the form of combining schedules elsewhere in this report.

The basic proprietary fund financial statements are located on pages 31 through 35 of this report.

**Fiduciary Funds -** Fiduciary funds are used to account for resources held for the benefit of parties outside of the primary government. Fiduciary funds are not reported in the government-wide financial statements because the resources of those funds are not available to support the City's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

The basic fiduciary fund financial statements are located on pages 36 and 37 of this report.

**Notes to the Financial Statements -** Additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements is provided in the notes to the financial statements located on pages 41 through 81 of this report.

**Required Supplementary Information** includes budgetary comparison schedules that have been provided for the general fund and grants fund to demonstrate compliance with the budget. Required supplementary information also includes schedules of changes in net liabilities and related ratios and on contributions to the City's pension and other postemployment benefits (OPEB). The City participates in Texas Municipal Retirement System (TMRS) for its pension plan and provides its employees with post-retirement healthcare benefits (OPEB). The required supplementary information is found on pages 84 through 92 of this report.

The combining and budgetary schedules referred to earlier include information for nonmajor governmental funds, internal service funds, and the discretely presented component units, and are presented immediately following the required supplementary information.

#### **GOVERNMENT-WIDE FINANCIAL ANALYSIS**

As noted earlier, over time net position may serve as a useful indicator of the financial position of a government. The assets and deferred outflows of the City of Allen exceed the liabilities and deferred inflows by \$666,066,842 at September 30, 2022.

By far the largest portion of the City's net position, \$501,323,754 or 75%, reflects its net investment in capital assets (i.e. land, buildings, infrastructure, vehicles, machinery, and equipment). The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending.

An additional portion of the City's net position, \$17,331,836 or 3%, represents resources that are subject to external restrictions on how those resources can be used. The remaining balance of \$147,411,252 (22%) is available to be used to meet the government's ongoing obligations to citizens and creditors.

At the end of the current fiscal year, the City reported a positive balance in all three categories of net position, both for the government as a whole, as well as for its separate governmental and business-type activities. The same situation held true for the prior fiscal year.

The net position for governmental activities and business-type activities are summarized as follows:

Table 1

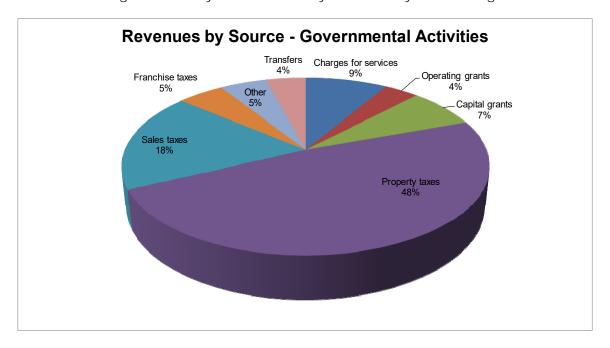
					Statement o	t Net	Position			
	Govern	menta	al Activities	Business-type Activities			Total			
	2022		2021		2022		2021	2022		2021
Current and other assets	\$ 187,962,4	85	\$ 195,021,780	\$	87,665,268	\$	83,767,718	\$ 275,627,753	\$	278,789,498
Capital assets	481,832,6	57	455,623,057		131,379,364		126,714,228	 613,212,021		582,337,285
Total assets	669,795,1	42	650,644,837		219,044,632		210,481,946	 888,839,774		861,126,783
Deferred outflows of resources	10,041,7	'01	13,438,962		1,252,185		1,664,766	 11,293,886		15,103,728
Long-term liabilities	153,972,9	067	154,118,063		33,303,148		36,272,031	187,276,115		190,390,094
Other liabilities	25,320,8	841	21,517,657		5,090,349	_	3,366,712	 30,411,190		24,884,369
Total liabilities	179,293,8	808	175,635,720		38,393,497		39,638,743	 217,687,305		215,274,463
Deferred inflows of resources	14,678,0	)73	12,324,295		1,701,440		1,456,351	16,379,513		13,780,646
Net position:										
Net investment in capital assets	392,949,5	98	388,795,081		108,374,156		113,396,556	501,323,754		502,191,637
Restricted	16,101,1	10	14,807,800		1,230,726		764,763	17,331,836		15,572,563
Unrestricted	76,814,2	254	72,520,903	_	70,596,998	_	56,890,299	 147,411,252		129,411,202
Total net position	\$ 485,864,9	062	\$ 476,123,784	\$	180,201,880	\$	171,051,618	\$ 666,066,842	\$	647,175,402

As of September 30, 2022, the City had an overall increase in net position of \$18,891,440 for the primary government, which represents an increase of \$9,741,178 for governmental activities and an increase of \$9,150,262 for business-type activities. Details are in Table 2 as listed below.

			Table 2								
		Chan	ges in Net	Posit	on						
	Governmental Activities				Business-type Activities			Total			
	2022	20	021		2022		2021		2022		2021
Revenues:											
Program revenues:											
Charges for services	\$ 13,259,722	\$ 1	1,923,642	\$	71,283,519	\$	62,161,777	\$	84,543,241	\$	74,085,419
Operating grants and contributions	5,477,428		4,874,743		-		-		5,477,428		4,874,743
Capital grants and contributions	11,162,094		8,535,198		4,072,343		5,695,888		15,234,437		14,231,086
General revenues:											
Property taxes	74,289,475	7	1,946,802		-		-		74,289,475		71,946,802
Sales tax	27,609,918	2	5,599,945		-		-		27,609,918		25,599,945
Franchise taxes	7,481,353		6,821,738		-		-		7,481,353		6,821,738
Hotel motel taxes	2,074,533		1,337,147		-		-		2,074,533		1,337,147
Other taxes	1,425,226		1,171,378		-		-		1,425,226		1,171,378
Investment earnings	(4,921,824	)	1,118,970		(1,830,191)		398,387		(6,752,015)		1,517,357
Gain on sale of capital assets	291,333		322,084		-		7,585		291,333		329,669
Miscellaneous	8,689,016	<u> </u>	5,311,149		1,147,237		444,175		9,836,253		5,755,324
Total revenues	146,838,274	138	8,962,796		74,672,908		68,707,812		221,511,182	-	207,670,608
Expenses:											
General government	26,469,412	2	2,940,360		-		-		26,469,412		22,940,360
Public safety	63,891,672	49	9,532,988		-		-		63,891,672		49,532,988
Public works	9,148,396	19	9,661,514		-		-		9,148,396		19,661,514
Culture and recreation	36,053,830	2	9,359,242		-		-		36,053,830		29,359,242
Community development	5,587,202		6,330,539		-		-		5,587,202		6,330,539
Interest on long-term debt	2,312,561	;	3,103,192		-		-		2,312,561		2,980,513
Water and sewer	-				46,917,817		46,442,937		46,917,817		46,442,937
Solid waste services	-				7,088,901		6,824,441		7,088,901		6,824,441
Drainage	-				1,349,306		1,497,014		1,349,306		1,497,014
Golf course			-		3,800,645		3,557,076		3,800,645		3,557,076
Total expenses	143,463,073	130	0,927,835		59,156,669		58,321,468		202,619,742		189,249,303
Change in net position before transfers	3,375,201		8,034,961		15,516,239		10,386,344		18,891,440		18,421,305
Transfers	6,365,977		4,007,336	. <u></u>	(6,365,977)		(4,007,336)		-	_	-
Change in net position	9,741,178	11	2,042,297		9,150,262		6,379,008		18,891,440		18,421,305
Net position, beginning of year	476,123,784		4,081,487		171,051,618		164,672,610		647,175,402	_	628,754,097
Net position, end of year	\$ 485,864,962	\$ 470	6,123,784	\$	180,201,880	\$	171,051,618	\$	666,066,842	\$	647,175,402

#### Governmental activities

Revenues - The following chart visually illustrates the City's revenue by sources for governmental activities:



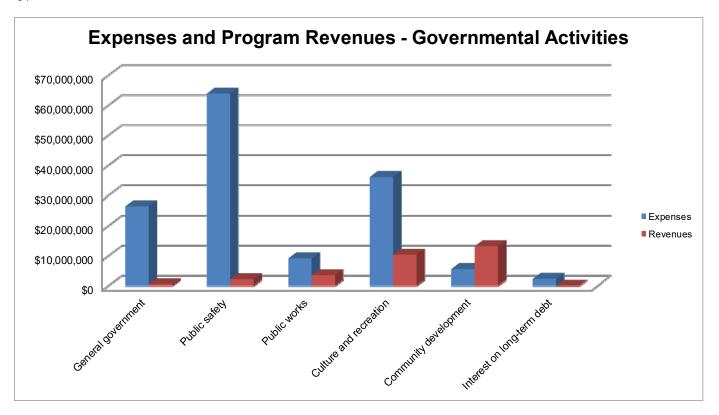
Revenues for the City's governmental activities totaled \$146,838,274, an increase of \$7,875,478 (6%). Major components of revenue increases and decreases are explained as follows:

- Property taxes increased by \$2,342,673 (3%), due to an increase in assessed value and new property additions.
- Sales taxes increased by \$2,009,973 (8%), as a result of better than expected economic conditions. The City of Allen is largely dependent upon retail sales. The consumer purchased
- more goods than expected.
- Franchise taxes increased by \$659,615 (10%), due to new growth in the City.
- Hotel motel taxes increased \$737,386 (55%), as a result of increased tourism.
- Charges for services increased by \$1,336,080 (11%) primarily due to City facilities being operational for a full year compared to a partial year of operations emerging from COVID.
- Operating grants and contributions increased by \$602,685 (12%), due to recognition of grant revenue.
- Capital grants and contributions increased by \$2,626,896 (31%) with higher construction activities.
- Investment earnings decreased by \$6,040,794 (540%) over prior year, as a result of interest rates and a decrease in fair market values of investments during fiscal 2022.

Expenses for governmental activities totaled \$143,463,073, an increase of \$12,535,238 (10%) from fiscal year 2021. Components of increases and decreases are explained as follows:

- Expenses for General Government increased by \$3,529,052 (15%), due primarily to increased costs related to services.
- Expenses for Public Safety increased by \$14,358,684 (29%), due primarily to the scheduled salaries market adjustment for both Fire and Police departments.
- Expenses for Public Works decreased by \$10,513,118 (53%), because the City is completing its bond program.
- Expenses for Culture and Recreation increased by \$6,694,588 (23%), due to increased activities.

The following chart illustrates the relationship between expenses and program revenues for governmental type activities:



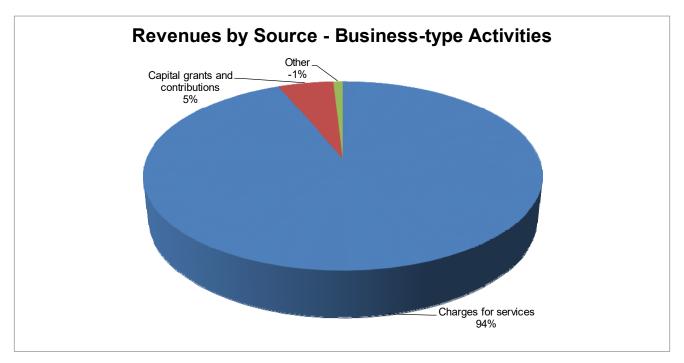
### Business-type activities -

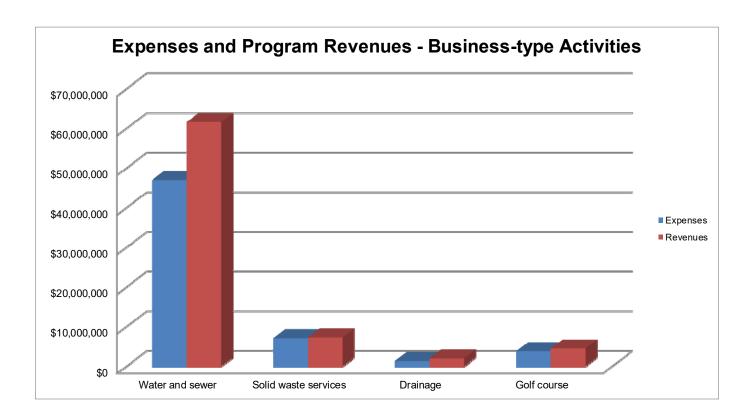
Revenues from business-type activities totaled \$74,672,908, an increase of \$5,965,096, or 9%. Major components of the net decrease are as follows:

- Charges for services for business-type activities increased by \$9,121,742 (15%), due to an increase in water and sewer rates and a very dry summer.
- Capital grants and contributions decreased by \$1,623,545 (29%) over the prior year due to lower construction activity.
- Investment earnings decreased by \$2,228,578 (559%) over fiscal 2021 due to higher interest rates offset by a larger decrease in the fair market value of investments during fiscal year 2022.

Expenses for business-type activities increased by \$835,201, or 1%. The increase was due to an increase in cost of services and supplies. The following chart illustrates the relationship between expenses and program revenues for business-type activities:

Revenues - The following chart visually illustrates the City's revenue by sources for business-type activities:





#### FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

#### Governmental funds

The focus of the City of Allen's governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the City's measure of a government's net resources available for spending at the end of the fiscal year.

At the end of the current fiscal year, the governmental funds reported a combined ending fund balance of \$130,731,687, a decrease of \$12,844,229 or (9%) in comparison with the prior fiscal year. Approximately 22%, or \$28,615,271, constitutes unassigned fund balances, which are available for spending at the government's discretion. The remaining fund balances are classified as non-spendable, restricted, or assigned to indicate that they are not available for new spending allocation. The non-spendable portion includes \$2,639 related to prepaid items and \$26,789 associated with inventories. The restricted portion includes: debt service (\$920,207), capital expenditures (\$49,769,921), tourism (\$2,476,625), asset forfeiture (\$94,754), state and federal grants (\$238,514), park acquisition and development (\$1,700,193), tax increment financing agreements (\$9,506,301), court technology (\$118,653), juvenile case manager (\$1,610), PEG fees (\$1,067,468), radio system (\$445,621), court security (\$4,991), public safety and library enhancements (\$397,349), and cemetery trust (\$64,234). In addition, \$35,208,805 was assigned to capital expenditures and \$71,742 to other purposes.

**General Fund**. The General Fund is the chief operating fund of the City. As of the end of the current fiscal year, the total unassigned fund balance was \$28,615,271, while the total fund balance was \$28,779,924. As a measure of the general fund's liquidity, it may be useful to compare unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 25% of total General Fund expenditures.

The original budget included a planned balanced budget with no change in fund balance. However, the General Fund balance increased by \$1,015,631 or 4% during the current fiscal year. This was the result of achieving actual expenditures below budget and reductions in general government expenditures.

**Debt Service Fund.** The Debt Service Fund balance of \$920,207, all of which is restricted for the payment of debt, represents an increase from the prior year of \$1,828 (less than 1%). The City's annual debt service requirements outweighed the higher property valuation.

Capital Projects Fund. The General Capital Projects Fund provides information on cash financed capital projects and had an ending fund balance of \$35,209,556 at September 30, 2022, a decrease of \$7,633,826. Revenues and other financing sources totaled \$3,958,460, which includes \$2,950,000 from other funds to cash finance capital projects, and \$805,533 in charges for median and streets improvements. Total expenditures and other uses of \$11,592,286 consisted primarily of \$2,639,430 for the Credit Union of Texas Event Center sports lighting and \$1,867,638 Alma/Ridgeview Drive construction.

Grants Fund. The Grants Fund accounts for monies received from other governmental agencies that have restricted legal requirements and multi-year budgets and had an ending fund balance of \$238,514, a decrease of \$22,943 (9%) from the prior year. In fiscal year 2022, the Grants Fund had remaining funds from the 2021 advanced funding of the COVID-19 Emergency Rental Assistance Program (ERAP). ERAP expenditures of \$1,612,722 were recognized as revenue in fiscal year 2022 and the remaining balance of \$545,677 will be returned to Collin County. The Grants Fund also received \$2,680,796 advanced funding from the Shuttered Venue Operators Grant through the Small Business Administration which was recognized as revenue in fiscal year 2022. Advanced funding of \$5,079,935 from the American Rescue Plan Act (ARPA) was received in fiscal year 2021 and an additional \$5,079,935 was received in fiscal year 2022. There was \$1,399,057 in ARPA expenditures during fiscal year 2022 and the remaining balance of \$8,760,812 is recorded as unearned revenue.

**General Obligation Bond Fund.** The General Obligation Bond Fund had an ending fund balance of \$49,769,921, which represents a decrease of \$7,764,269 (13%) from the prior year. Expenditures totaled \$32,706,880, which consisted mainly of \$26,476,191 for the S. G. Terrell Community P&R Center, \$570,000 for street and alleys improvements, \$1,919,088 for citywide roof replacement and \$1,729,157 for roadway improvements. Other financing sources consisted mainly of issuance of bonds totaling \$23,000,000 and the related premium of \$2,777,611.

#### **Proprietary funds**

The City's proprietary funds provide information like the presentation in the government-wide financial statements, but in more detail. As of September 30, 2022, the unrestricted net position for all enterprise funds were as follows: Water and Sewer, \$62,781,335; Solid Waste, \$2,782,907; Drainage, \$1,016,255 and Golf Course, \$2,439,517. The total change in net position for these funds was an increase of \$8,767,895; a decrease of \$715,306; an increase of \$242,553; and an increase of \$737,409, respectively.

The Water and Sewer Fund had an increase in net position as a result of an increase in water and sewer rates. The Solid Waste Fund had a decrease in net position due to a reduction in garbage collection fees. The Drainage Fund had an increase in net position due to due to an increase in inspection fees and a decrease in operating expenses. The Golf Course Fund had an increase in net position due to the increase in driving range and green fee revenues.

#### **General Fund Budgetary Highlights**

During April and May each year, all accounts are evaluated to determine whether they are in line with the original budgets. Accounts that are under or over budget are revised to meet year-end final estimates. New projects are not added to the year-end estimate; only the cost of maintaining the current base operation is revised as needed. As is customary, during fiscal year ended September 30, 2022, the City Council amended the budget for the General Fund one time.

Adjustments made during fiscal year 2022 increased the original revenue budget by \$8,982,775 and increased the expenditure budget by \$6,803,649. Due to actual expenditures being \$5,203,753 less than the revised budget and revenues under the revised budget of \$2,505,466, the City was able to increase the unassigned General Fund balance by \$1,132,047, after net transfers. The unassigned fund balance of \$28,687,013 is equal to 25%, or 90 days of next year's operating budget.

#### **CAPITAL ASSETS**

The City's investment in capital assets for its governmental and business-type activities as of September 30, 2022, was \$613,212,021 (net of accumulated depreciation). Investment in capital assets includes land and improvements, buildings, vehicles, machinery and equipment, park land and facilities, roads and bridges. About 79% of the capital assets are governmental and 21% represent business-type activities. There was an increase of 5% in the investment in capital assets for the current fiscal year.

Table 3
Capital Assets at Year-end, Net of Accumulated Depreciation

	Governmental Activities		Business-typ	oe Activities	iotai		
	2022	2021	2022	2021	2022	2021	
Land	\$ 164,253,182	\$ 156,158,009	\$ 4,091,626	\$ 4,091,626	\$ 168,344,808	\$ 160,249,635	
Buildings	67,379,851	70,134,557		-	67,379,851	70,134,557	
Towers, tanks, and pump stations	-	-	107,329,605	111,587,595	107,329,605	111,587,595	
Other Improvements	191,827,851	197,377,984	936,316	985,301	192,764,167	198,363,285	
Furniture and fixtures	150,386	209,569		-	150,386	209,569	
Vehicles	5,374,307	7,197,873	463,267	591,232	5,837,574	7,789,105	
Machinery and equipment	6,807,609	2,485,312	1,381,460	915,980	8,189,069	3,401,292	
Construction in progress	46,039,471	22,059,753	17,177,090	8,542,494	63,216,561	30,602,247	
Total	\$ 481,832,657	\$ 455,623,057	\$131,379,364	\$ 126,714,228	\$ 613,212,021	\$ 582,337,285	

Total

The major governmental-type capital improvement projects and developer contributions during the current fiscal year included the following:

Developer Contributed Street, Alley, and Right of Way	\$ 11,162,094
S. G. Terrell Community P&R Center	26,625,288
Allen Event Center Sports Lightings & Audio/Visual	2,639,430
Fire Station #6	1,547,760
Street construction:	
Alma/Ridgeview Roadway Improvements	\$ 2,812,321
Allen Drive Gateway	1,968,022
Street and Alleys Improvements	967,563

Business-type capital improvement projects and developer contributions during the current fiscal year include the following:

Developer Contributed Water Mains and Sewer Lines	\$ 1,577,824
Windridge 1&2 Water and Sewer Rehabilitation	5,082,311
24" Waterline Sloan Creek	1,464,124
Advanced Meter Infrastructure	815,363

Additional information on the City's capital assets can be found in Note 4 of this report.

#### **DEBT ADMINISTRATION**

As shown in Table 4, the City's total outstanding debt of the primary government at September 30, 2022, was \$187,276,115. Of this total, \$153,972,967 (82%) was associated with governmental activities and \$33,303,148 (18%) was business-type activities. Total gross bonded debt and a note payable accounted for \$163,843,749, which include \$95,885,000 of General Obligation (G.O.) bonds and \$21,870,000 of Certificates of Obligation backed by the full faith and credit of the primary government; \$27,400,000 secured solely by water and sewer revenues; notes payable balance of \$2,200,000 and \$16,488,749 in net premiums and discounts from bond issuances. Other long-term debt relates to accrued compensated absences, net pension liability, net OPEB liability, and capital leases liability.

Outstanding debts associated with the component units totaled \$31,149,477. Out of which, \$30,785,000 are secured by future sales tax revenue; and \$364,477 are premiums and discounts from bond issuances.

During fiscal year 2022, the City issued General Obligation Bonds in the amount of \$23,000,000.

The revenue bond debt for both component units relates to debt issued to support public infrastructure improvements, land acquisition, and construction of the Allen Event Center. Total debt of the Component Units decreased by 12%. Total debt for the Allen Economic Development Corporation decreased by 18%, and for the Allen Community Development Corporation, total debt decreased by 8%.

# Table 4 Outstanding Debt at Year-end Bonds and Other Long-Term Liabilities

	Governmen	ital Activities	Business-typ	oe Activities	Total Primary Government		Compor	ponent Units	
	2022	2021	2022	2021	2022	2021	2022	2021	
Gross bonded debt									
General obligation bonds	\$ 95,885,000	\$ 82,380,000	\$ -	\$ -	\$ 95,885,000	\$ 82,380,000	\$ -	\$ -	
Certificates of obligation	21,870,000	22,945,000	-	-	21,870,000	22,945,000	-	-	
Revenue bonds payable	-	-	27,400,000	28,955,000	27,400,000	28,955,000	-	-	
Premiums and discounts	13,419,341	15,370,849	3,069,408	3,480,106	16,488,749	18,850,955	364,477	727,972	
Sales tax revenue bonds	-	-	-	-	-	-	30,785,000	33,845,000	
Tax notes	2,200,000	3,580,000			2,200,000	3,580,000		666,522	
Total gross bonded debt	133,374,341	124,275,849	30,469,408	32,435,106	163,843,749	156,710,955	31,149,477	35,239,494	
Other long-term debt									
Compensated absences	8,021,323	8,228,298	801,496	836,174	8,822,819	9,064,472	-	-	
Net pension liability	9,390,772	19,586,451	1,302,113	2,435,432	10,692,885	22,021,883	-	-	
Net OPEB liability	2,165,664	1,924,927	259,532	232,784	2,425,196	2,157,711	-	-	
Right-to-use leases	1,020,867	-	279,154	-	1,300,021	-	-	-	
Financed purchases		102,538	191,445	332,535	191,445	435,073			
Total other long-term debt	20,598,626	29,842,214	2,833,740	3,836,925	23,432,366	33,679,139			
Total	\$ 153,972,967	\$ 154,118,063	\$ 33,303,148	\$ 36,272,031	\$ 187,276,115	\$ 190,390,094	\$ 31,149,477	\$ 35,239,494	

The underlying credit ratings from both Moody's Investors Service and Standard and Poor's for the City's General Obligation Bonds, Certificates of Obligation, Waterworks and Sewer System Revenue Bonds, Community Development Corporation's Sales Tax Bonds, and Economic Development Sales Tax Revenue Bonds are shown below in Table 5. Additional information on the City's long-term debt can be found in Note 5 to the basic financial statements.

Table 5
Bond Ratings

	Moody's	
	Investors	Standard &
	Service	Poor's
General Obligation Bonds	Aaa	AAA
Certificates of Obligation	Aaa	AAA
Water & Sewer Revenue		
Bonds	Aa2	AAA
CDC Sales Tax Revenue Bonds	Aa2	
EDC Sales Tax Revenue Bonds	Aa2	

#### ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The City of Allen, Texas continues to be financially strong. Although the economy is the primary factor, the City's elected and appointed officials considered many factors when setting the fiscal year 2023budget, tax rates and fees that will be charged for the business-type activities. The priority for fiscal year 2023 continues to be maintaining quality service while observing prudent spending practices.

Highlights of the 2023 budget include:

- Balanced budget, with total revenues equal to or greater than total expenditures
- Property tax rate reduced by 4.88 cents to \$0.4212 per \$100 assessed value
- Total City budget \$303 million
- General Fund budget \$118 million
- Sustained funding for equipment and facilities improvements
- Proposed general obligation bonds issues of about \$14.2 million, with \$4.9 million for streets and drainage and \$6 million for the Parks, and \$3.3 million for Public Safety.
- Additional 78.48 full-time equivalent (FTE) positions (58 for recreational employees).

### **Request for Information**

The financial report is designed to provide our citizens, customers, investors, and creditors with a general overview of the City's finances. If you have questions about this report or need any additional information, please contact the Finance Department at 305 Century Parkway, Allen, Texas, 75013, or call (214) 509-4626.

**Basic Financial Statements** 



**City of Allen, Texas** Statement of Net Position September 30, 2022

	F			
	Governmental Activities	Business-type Activities	Total	Component Units
ASSETS				
Cash and cash equivalents Investments	\$ 75,170,752 102,979,067	\$ 26,638,083 33,180,920	\$ 101,808,835 136,159,987	\$ 29,935,091 29,020,307
Receivables (net of allowance for uncollectibles)	9,919,516	12,532,273	22,451,789	5,145,887
Internal balances	(1,576,984)	1,576,984	-	-
Prepaid items and other assets	492,151	10,594,325	11,086,476	-
Net OPEB asset	951,194	-	951,194	-
Inventories	26,789	-	26,789	-
Restricted cash and cash equivalents	-	3,142,683	3,142,683	-
Capital assets:	210 202 752	21 2/0 71/	221 5/1 2/0	17 100 450
Non-depreciable	210,292,653	21,268,716	231,561,369	17,192,450
Depreciable (net of depreciation/amortization)	271,540,004	110,110,648	381,650,652	41,758,481
TOTAL ASSETS	669,795,142	219,044,632	888,839,774	123,052,216
DEFERRED OUTFLOWS OF RESOURCES				
Deferred charges on refunding	2,703	25,587	28,290	510,177
Deferred outflows of resources - OPEB	657,448	65,831	723,279	-
Deferred outflows of resources - pension	9,381,550	1,160,767	10,542,317	
TOTAL DEFERRED OUTFLOWS OF RESOURCES	10,041,701	1,252,185	11,293,886	510,177
LIABILITIES				
Accounts payable	8,753,577	3,009,658	11,763,235	706,730
Accrued liabilities	3,708,090	200,677	3,908,767	17,551
Accrued interest payable	766,143	336,957	1,103,100	77,696
Customer deposits	-	1,223,960	1,223,960	-
Unearned revenue	10,360,635	-	10,360,635	-
Retainage payable	1,732,396	319,097	2,051,493	70,376
Non-current liabilities:				
Due within one year	20,593,881	2,808,727	23,402,608	3,277,799
Due in more than one year	133,379,086	30,494,421	163,873,507	27,871,678
TOTAL LIABILITIES	179,293,808	38,393,497	217,687,305	32,021,830
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows of resources - OPEB	568,518	34,394	602,912	-
Deferred inflows of resources - pension	14,109,555	1,667,046	15,776,601	
TOTAL DEFERRED INFLOWS OF RESOURCES	14,678,073	1,701,440	16,379,513	
NET POSITION				
Net investment in capital assets	392,949,598	108,374,156	501,323,754	35,948,162
Restricted for:				
Debt service	192,791	1,230,726	1,423,517	1,245,087
Tourism	2,476,625	-	2,476,625	-
Park acquisition and development	1,700,193	-	1,700,193	-
State and federal grants	94,754	-	94,754	-
Tax increment financing	9,506,301	-	9,506,301	-
Other purposes	2,130,446	-	2,130,446	-
Unrestricted	76,814,254	70,596,998	147,411,252	54,347,314
TOTAL NET POSITION	\$ 485,864,962	\$ 180,201,880	\$ 666,066,842	\$ 91,540,563

Statement of Activities For the Year Ended September 30, 2022

		Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants	
Functions/Program Activities					
PRIMARY GOVERNMENT:					
Governmental activities:					
General government	26,469,412	\$ 570,560	\$ -	\$ -	
Public safety	63,891,672	2,221,519	1,685	-	
Public works	9,148,396	484,796	-	3,066,921	
Culture and recreation	36,053,830	7,154,042	3,222,212	-	
Community development	5,587,202	2,828,805	2,253,531	8,095,173	
Interest on long-term debt	2,312,561	-	-	-	
Total governmental activities	143,463,073	13,259,722	5,477,428	11,162,094	
Business-type activities:					
Water and sewer	46,917,817	57,519,014	-	4,072,343	
Solid waste	7,088,901	7,278,382	-	-	
Drainage	1,349,306	1,984,067	-	-	
Golf course	3,800,645	4,502,056		<del>-</del>	
Total business-type activities	59,156,669	71,283,519		4,072,343	
TOTAL PRIMARY GOVERNMENT	\$ 202,619,742	\$ 84,543,241	\$ 5,477,428	\$ 15,234,437	
COMPONENT UNITS:					
Allen Economic Development Corporation	\$ 5,742,913	\$ -	\$ -	\$ -	
Allen Community Development Corporation	9,110,109			<u> </u>	
TOTAL COMPONENT UNITS	\$ 14,853,022	\$ -	\$ -	\$ -	

General revenues:

Taxes:

Property taxes

Sales taxes

Franchise taxes

Hotel motel taxes

Other taxes

Investment earnings (loss)

Gain on sale of assets

Miscellaneous

Transfers

Total general revenues and transfers

CHANGE IN NET POSITION

NET POSITION, beginning of year

NET POSITION, end of year

Net (Expense) Revenue and Changes in Net Position

Primary Government  Governmental Business - Type					OMPONENT
Activities	Activitie		TOTAL		UNITS
\$ (25,898,852)	\$	- \$	(25,898,852)	\$	
(61,668,468)	Ψ	- ψ	(61,668,468)	Ψ	-
(5,596,679)		_	(5,596,679)		_
(25,677,576)		_	(25,677,576)		_
7,590,307		-	7,590,307		-
(2,312,561)		<u>-</u> _	(2,312,561)		-
(113,563,829)		-	(113,563,829)		-
-	14,673	,540	14,673,540		-
-		,481	189,481		-
-	634	,761	634,761		-
-	701	,411	701,411		-
-	16,199	,193	16,199,193		-
\$ (113,563,829)	\$ 16,199	,193 \$	(97,364,636)	\$	-
\$ -	\$	- \$	<u>-</u>	\$	(5,742,913) (9,110,109)
\$ -	\$	- \$	-	\$	(14,853,022)
\$ 74,289,475	\$	- \$	74,289,475	\$	-
27,609,918		-	27,609,918		27,118,734
7,481,353		-	7,481,353		-
2,074,533		-	2,074,533		-
1,425,226 (4,921,824)	(1,830	101)	1,425,226 (6,752,015)		- (721,684)
291,333	(1,030	-	291,333		5,572,117
8,689,016	1,147	.237	9,836,253		136,408
6,365,977	(6,365		-		-
123,305,007	(7,048	,931)	116,256,076		32,105,575
9,741,178	9,150	,262	18,891,440		17,252,553
476,123,784	171,051	,618	647,175,402		74,288,010
\$ 485,864,962	\$ 180,201	,880 \$	666,066,842	\$	91,540,563

**City of Allen, Texas**Balance Sheet Governmental Funds September 30, 2022

	·	General	Debt Service		General Capital Projects
ASSETS		Jeneral	 Jei vice		riojecis
Cash and cash equivalents	\$	1,195,024	\$ 924,885	\$	6,338,357
Investments		26,813,425	-		29,080,761
Receivables, net of allowances for					
uncollectibles:					
Ad valorem taxes		146,499	38,785		-
Sales taxes		5,025,306	=		=
Accounts receivable		-	-		-
Accrued interest		64,176	-		154,175
Other		3,537,082	-		420,043
Inventories		26,789	-		=
Prepaid items		1,888	 -		751
TOTAL ASSETS	\$	36,810,189	\$ 963,670	\$	35,994,087
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$	3,850,269	4,736	\$	455,168
Accrued liabilities		2,213,120	-		240,480
Unearned revenue		986,248	-		-
Retainage payable		63,372	 -		88,883
TOTAL LIABILITIES		7,113,009	 4,736		784,531
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - property taxes		145,439	38,727		-
Unavailable revenue - charges for services		702,051	-		-
Unavailable revenue - miscellaneous		8,689	-		-
Unavailable revenue - interest		15,691	-		-
Unavailable revenue - fines		45,386	 		-
TOTAL DEFERRED INFLOWS OF RESOURCES		917,256	38,727		
FUND BALANCES		717,230	 30,727		<u> </u>
Nonspendable					
Prepaid items		1,888	_		751
Inventories		26,789	-		-
Restricted		,			
Debt service		-	920,207		-
Capital expenditures		-	-		-
Tourism		-	-		-
Asset forfeiture		-	-		_
State and federal grants		_	-		_
Park acquisition and development		_	_		_
Tax increment financing agreement		_	=		_
Court technology		_	_		_
Juvenile case manager		_	_		_
PEG fees		_	_		_
Radio system					
Court security					
Public safety and library enhancements					
Cemetery trust		64,234	-		-
Assigned		04,234	-		-
Capital expenditures		=	-		35,208,805
Other purposes		71,742	-		-
Unassigned		28,615,271	 	_	
TOTAL FUND BALANCES		28,779,924	920,207		35,209,556
TOTAL LIABILITIES, DEFERRED INFLOWS				-	
OF RESOURCES, AND FUND BALANCES	\$	36,810,189	\$ 963,670	\$	35,994,087

Grants	General Obligation Bond	Other Governmental Funds	Total Governmental Funds
\$ 9,936,738 -	\$ 32,927,668 21,288,682	\$ 7,579,597 8,121,340	\$ 58,902,269 85,304,208
-	-	-	185,284 5,025,306
88,830 -	59,011	231,870 44,087	320,700 321,449
- 406,958	- - -		3,957,125 26,789 409,597
\$ 10,432,526	\$ 54,275,361	\$ 15,976,894	\$ 154,452,727
\$ 783,069 - 9,374,387	\$ 2,961,855 - -	\$ 43,766 119,563	\$ 8,098,863 2,573,163 10,360,635
36,556	1,543,585		1,732,396
10,194,012	4,505,440	163,329	22,765,057
_	_	_	184,166
=	-	=	702,051
-	-	-	8,689
-	-	-	15,691
-	-		45,386
			955,983
=	-	-	2,639
-	-	-	26,789
-	-	-	920,207
-	49,769,921	-	49,769,921
=	=	2,476,625	2,476,625
238,514	-	94,754 -	94,754 238,514
-	-	1,700,193	1,700,193
-	-	9,506,301	9,506,301
-	-	118,653	118,653
=	=	1,610	1,610
-	-	1,067,468	1,067,468
-	-	445,621	445,621
=	=	4,991	4,991
-	-	397,349	397,349 64,234
-	=	=	35,208,805
-	-	-	71,742 28,615,271
238,514	49,769,921	15,813,565	130,731,687
\$ 10,432,526	\$ 54,275,361	\$ 15,976,894	\$ 154,452,727

Exhibit 4

Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position September 30, 2022

Total fund balance of governmental funds balance sh	\$ 130,731,687	
Amounts reported for governmental activities in the st are different because:	atement of net position	
Capital assets used in governmental activities are not and, therefore, are not reported in the governmental activities are not reported in the governmental activities are not reported in the governmental activities are not and activities are not activities activities are not activities activities activities activities are not activities are not activities ac		481,832,657
Funds comprising the net OPEB asset are not current fine therefore are not reported in the governmental fundamental fundamenta		951,194
The following deferred outflows of resources and defe	erred inflows of resources	
are not reported in governmental funds:		
Deferred charges on refunding	\$ 2,703	
Deferred outflows of resources - OPEB	657,448	
Deferred outflows of resources - pension	9,381,550	
Deferred inflows of resources - OPEB	(568,518)	
Deferred inflows of resources - pension	(14,109,555)	(4,636,372)
Interest payable on long-term debt does not require o	current financial resources,	
therefore interest payable is not reported as a liab		
funds balance sheet.	, ,	(766,143)
Internal service funds are used by management to ch activities, such as insurance and fleet managemer assets and liabilities of the internal service funds (\$1,57 amount allocated to business-type activities (\$1,57 assets (\$7,467,400).	nt, to individual funds. The 39,813,307) are net of the	30,768,923
		22/122/122
Revenues earned but not available within sixty days o recognized as revenue on the fund financial state		955,983
recognized as revenue on the fund finalicial state	ments.	733,703
Long-term liabilities, including bonds payable, are not current period and, therefore, are not reported in Long-term liabilities consist of:		
General obligation bonds	\$ (95,885,000)	
Certificates of obligation	(21,870,000)	
Tax notes	(2,200,000)	
Right-to-use leases	(1,020,867)	
Premiums/discounts	(13,419,341)	
Compensated absences	(8,021,323)	
Net OPEB liability	(2,165,664)	
Net pension liability	(9,390,772)	(153,972,967)
Net position of governmental activities		\$ 485,864,962



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

	General	Debt Service	General Capital Projects
REVENUES	Φ Ε/ 71/ 01Ε	<b>4.</b> 45 557 707	Φ.
Ad valorem taxes, penalties and interest	\$ 56,716,915	\$ 15,557,736	\$ -
Municipal sales tax	27,386,273	-	-
Franchise taxes	7,342,205	-	-
Licenses, permits and fees	2,810,280	-	-
Charges for services	9,531,473	-	1,428,280
Fines	1,313,927	-	-
Gifts and contributions	2,917,033	-	-
Hotel / motel fees	-	-	-
Intergovernmental	2,934,604	-	769,934
Investment earnings (loss)	(1,407,248)	54,610	(1,455,693)
Miscellaneous	2,841,103	-	265,939
Total revenues	112,386,565	15,612,346	1,008,460
EXPENDITURES			
Current			
General government	21,986,036	-	3,257,907
Public safety	51,483,662	-	-
Public works	6,532,462	-	1,889,075
Culture and recreation	28,059,988	-	635
Community development	3,736,000	-	71,968
Capital outlay	615,725	-	6,372,701
Debt service:			
Principal retirement	454,530	12,052,538	_
Interest and fiscal charges	37,744	4,374,306	
Total expenditures	112,906,147	16,426,844	11,592,286
Excess (deficiency) of revenues			
over (under) expenditures	(519,582)	(814,498)	(10,583,826)
OTHER FINANCING SOURCES (USES) Issuance of bonds		-	-
Premium on bonds issued	-	-	-
Right-to-use leases	318,698	-	-
Transfers in	6,095,044	816,326	2,950,000
Transfers out	(4,934,474)	-	-
Proceeds from sale of capital assets	55,945	-	
Total other financing sources (uses)	1,535,213	816,326	2,950,000
NET CHANGE IN FUND BALANCES	1,015,631	1,828	(7,633,826)
FUND BALANCES, BEGINNING OF YEAR	27,764,293	918,379	42,843,382
FUND BALANCES, END OF YEAR	\$ 28,779,924	\$ 920,207	\$ 35,209,556

	General Obligation	Other Governmental	Total Governmental
Grants	Bond	Funds	Funds
\$ -	\$ -	\$ 2,025,808	\$ 74,300,459
-	-	223,645	27,609,918
-	-	139,148	7,481,353
-	-	291,540	3,101,820
-	-	-	10,959,753
-	-	111,299	1,425,226
-	-	-	2,917,033
-	-	2,074,533	2,074,533
3,649,774	-	157,185	7,511,497
(179)	(549,609)	(276,237)	(3,634,356)
		41,485	3,148,527
3,649,595	(549,609)	4,788,406	136,895,763
-	273,991	735,063	26,252,997
12,669	-	111,252	51,607,583
2,584,498	3,550,898	-	14,556,933
30,539	435,974	2,024,011	30,551,147
-	-	-	3,807,968
1,049,364	28,446,017	265,115	36,748,922
			12 507 069
-	-	-	12,507,068
			4,412,050
3,677,070	32,706,880	3,135,441	180,444,668
(27,475)	(33,256,489)	1,652,965	(43,548,905)
-	23,000,000	-	23,000,000
-	2,777,611	-	2,777,611
-	-	-	318,698
4,532	-	-	9,865,902
-	(285,391)	(94,818)	(5,314,683)
		1,203	57,148
4,532	25,492,220	(93,615)	30,704,676
(22,943)	(7,764,269)	1,559,350	(12,844,229)
261,457	57,534,190	14,254,215	143,575,916
\$ 238,514	\$ 49,769,921	\$ 15,813,565	\$ 130,731,687

City of Allen, Texas Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities Year Ended September 30, 2022		Exhib	oit 6
Net change in fund balances - total governmental funds		\$	(12,844,229)
Amounts reported for governmental activities in the statement of activate are different because:	vities		
Governmental funds report capital outlays as expenditures. However, activities the cost of those assets is allocated over their estimated u as depreciation expense. This is the amount of capital assets record	seful lives and reported		36,748,922
Governmental funds report gain (loss) on disposal of capital assets. Ho of activities the gain (loss) is reported.	owever, in the statement		(6,864)
Governmental funds do not recognize contributed capital assets. How statement of activities the acquisition value of those assets is recog then allocated over their estimated useful lives and reported as de	nized as revenue,		11,162,094
Depreciation/amortization expense on capital assets is reported in the does not require the use of current financial resources. Therefore, cexpense is not reported as expenditures in the governmental funds.	depreciation/amortization		(22,394,653)
Current year changes in the net other post employment benefit asset resources and therefore are not reported in the governmental fund			71,121
The proceeds from issuance of long-term debt provides current finance governmental funds, while the payment of the principal of long-term current financial resources of governmental funds. Also, governmental funds of premiums, discounts, and similar items when debt is first issue these amounts are amortized in the government-wide financial states.	m debt consumes the ental funds report the ued. However,		
Bonds issued	(23,000,000)		
Premium on bonds issued	(2,777,611)		
Issuance of right-to-use lease	(318,698)		
Bond and lease principal retirement  Amortization of bond premiums	12,507,068 4,729,119		
Deferred charges on refunding changes	(13,518)		(8,873,640)
Current year changes for compensated absences, net pension liability deferred inflows/outflows related to pensions, and OPEB do not recipinancial resources and, therefore, are not reported in government.	quire the use of current		4,424,396
indication of the state of the	arranas.		1,121,370
Current year changes in accrued interest payable do not require the financial resources and, therefore, are not reported as expenditure			(220,470)
Internal service funds are used by management to charge the costs of such as insurance and fleet management, to individual funds. The non-operating income and transfers of the internal service funds is regovernmental activities net of amounts allocated to business-type a	net operating and reported with		1,894,594
Certain revenues in the government-wide statement of activities that			
provide current financial resources are not reported as revenue in governmental funds.	the		(220,093)
Change in net position of governmental activities		\$	9,741,178

Statement of Net Position Proprietary Funds September 30, 2022

		Business-typ Enterpri		Governmental		
	Water and Sewer	Solid Waste	Drainage	Golf Course	Total	Activities Internal Service Funds
ASSETS						
CURRENT ASSETS	A 00 470 400	4 004 (00	A 4 040 000			
Cash and cash equivalents Investments	\$ 22,172,198 31,092,564	\$ 1,331,682 872,950	\$ 1,013,099	\$ 2,121,104 1,215,406	\$ 26,638,083 33,180,920	\$ 16,268,483 17,674,859
Receivables, net of allowance for uncollectibles:	21,212,221			1,212,122		,,
Accounts	8,771,261	768,633	236,304	-	9,776,198	16,711
Accrued interest Other	157,332 2,040,368	4,849	- 4 200	10,328	172,509	92,941
Inventories	2,040,306	521,569	4,200	17,429	2,583,566	82,554
Restricted cash and cash equivalents	3,142,683	-	-	-	3,142,683	-
Total current assets	67,376,406	3,499,683	1,253,603	3,364,267	75,493,959	34,135,548
NONCURRENT ASSETS						
CAPITAL ASSETS						
Land	4,091,626	-	-	-	4,091,626	-
Construction in progress	17,177,090	-	-	-	17,177,090	1,596,139
Other improvements Towers, tanks, and pump stations	217,485,078	-	1,230,546	-	1,230,546 217,485,078	-
Vehicles	817,002	140,440	151,554	-	1,108,996	18,117,806
Machinery and equipment	2,997,356		486,135	2,001,628	5,485,119	5,683,003
Total capital assets	242,568,152	140,440	1,868,235	2,001,628	246,578,455	25,396,948
Less: accumulated depreciation/amortization	(112,826,704)	(91,286)	(726,698)	(1,554,403)	(115,199,091)	(17,929,548)
Capital assets, net of accumulated depreciation/amortization	129,741,448	49,154	1,141,537	447,225	131,379,364	7,467,400
PREPAID ASSETS						
Prepaid items	10,594,325	-		-	10,594,325	-
Total noncurrent assets	140,335,773	49,154	1,141,537	447,225	141,973,689	7,467,400
TOTAL ASSETS	207,712,179	3,548,837	2,395,140	3,811,492	217,467,648	41,602,948
DEFERRED OUTFLOWS OF RESOURCES						
Deferred charges on refunding	25,587	-	-	-	25,587	÷
Deferred outflows of resources - OPEB Deferred outflows of resources - pension	42,488 759,442	5,462 89,399	5,329 87,398	12,552 224,528	65,831 1,160,767	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	827,517	94,861	92,727	237,080	1,252,185	
LIABILITIES, DEFERRED INFLOWS OF RESOURCES,	927,017	71,001	72,727	207,000	1,202,100	
AND NET POSITION						
CURRENT LIABILITIES						
Accounts payable	2,346,705	401,945	44,500	216,508	3,009,658	654,714
Accrued liabilities	97,673 319,097	64,177	8,586	30,241	200,677 319,097	74
Retainage payable Accrued compensated absences - current	321,127	72,948	32,618	177,922	604,615	-
Incurred but not reported claims	-	-	-	-	-	1,134,853
Payable from restricted assets:						
Revenue bonds payable - current	1,898,399	-	-	-	1,898,399	-
Finance Purchases - current Right-to-use leases - current	-	-	-	143,931 161,782	143,931 161,782	
Accrued interest payable	336,957	-	-	101,702	336,957	-
Customer deposits payable	1,166,304			57,656	1,223,960	
Total current liabilities	6,486,262	539,070	85,704	788,040	7,899,076	1,789,641
NONCURRENT LIABILITIES						
Revenue bonds payable	28,571,009	-	-	-	28,571,009	-
Financed purchases	-	-	-	47,514	47,514	
Right-to-use leases Net OPEB liability	167,548	- 21,204	- 19,780	117,372 51,000	117,372 259,532	-
Net pension liability	892,194	81,964	78,919	249,036	1,302,113	-
Accrued compensated absences	104,569	23,754	10,621	57,937	196,881	
Total noncurrent liabilities	29,735,320	126,922	109,320	522,859	30,494,421	
TOTAL LIABILITIES	36,221,582	665,992	195,024	1,310,899	38,393,497	1,789,641
DEFERRED INFLOWS OF RESOURCES	_	_	_	_		_
Deferred inflows of resources - pension	1,077,043	142,857	132,246	314,900	1,667,046	÷
Deferred inflows of resources - OPEB	22,171	2,788	2,805	6,630	34,394	
TOTAL DEFERRED INFLOWS OF RESOURCES	1,099,214	145,645	135,051	321,530	1,701,440	
NET POSITION						

Net investment in capital assets

Unrestricted

TOTAL NET POSITION

Restricted for revenue bond principal and interest

49,154

2,782,907

2,832,061 \$

1,141,537

1,016,255

2,157,792 \$

(23,374)

2,439,517

2,416,143

108,374,156

1,230,726

69,020,014

\$ 178,624,896

7,467,400

32,345,907

39,813,307

107,206,839

1,230,726

62,781,335

\$ 171,218,900

Exhibit 8

Reconciliation of the Statement of Net Position of Proprietary Funds to the Government – Wide Statement of Net Position September 30, 2022

Amounts reported for business-type activities in the statement of net position are different because:

Total net position per statement of net position

\$ 178,624,896

Internal service funds are used by management to charge the costs of replacing machinery and equipment, fleet management, workers compensation, property liability loss, medical and dental insurance, and health claims to individual funds.

The assets and liabilities of internal service funds are included in the governmental activities in the government-wide statement of net position. The amount shown represents the net receivable from internal service funds allocated to business-type activities since the adoption of GASB 34.

1,576,984

Total net position of business-type activities

\$ 180,201,880

Exhibit 9

Statement of Revenues, Expenses and Changes in Net Position Proprietary Funds For the Year Ended September 30, 2022

**Business-type Activities** 

	Enterprise Funds									Governmental	
	Water and Sewer		Solid Waste		Orainage	Golf Course		Total		Activities Internal Service Funds	
OPERATING REVENUES											_
Charges for sales and services:											
Water sales	\$ 32,986,635	\$	-	\$	=	\$	=	\$	32,986,635	\$ -	
Sewer charges	23,782,267		-		-		-		23,782,267	-	
Connection fees	80,401		-		-		-		80,401	-	
Garbage collections	E		7,278,382		=		=		7,278,382	=	
Service charges	669,711		-		171,800		4,502,056		5,343,567	16,971,12	22
Drainage fees	-		_		1,812,267		-		1,812,267	-	
Miscellaneous	1,030,145		36,500		25,328		55,264		1,147,237	382,94	12
Total operating revenues	58,549,159		7,314,882		2,009,395		4,557,320		72,430,756	17,354,06	54
OPERATING EXPENSES											
Personnel services	5,410,351		681,525		597,523		1,747,739		8,437,138	492,00	)1
Contractual services	32,566,425		6,264,875		164,756		1,198,867		40,194,923	12,618,13	32
Maintenance	754,408		12,594		241,930		222,099		1,231,031	540,23	34
Supplies	504,821		41,943		59,834		278,003		884,601	-	
Depreciation and amortization	6,134,294		14,044		105,063		319,573		6,572,974	2,456,78	87
Other	999,642		73,920		180,200		19,745		1,273,507		_
Total operating expenses	46,369,941		7,088,901		1,349,306		3,786,026		58,594,174	16,107,15	54
OPERATING INCOME	12,179,218		225,981		660,089		771,294		13,836,582	1,246,91	10
NON-OPERATING REVENUES (EXPENSES)											
Investment earnings (loss)	(1,772,268)		(46,168)		7,511		(19,266)		(1,830,191)	(1,290,41	11)
Interest expense	(665,587)		-		-		(14,619)		(680,206)	-	,
Gain on disposal of capital assets	-		=		=		-		-	241,04	48
Total non-operating revenues (expenses)	(2,437,855)		(46,168)		7,511		(33,885)		(2,510,397)	(1,049,36	53)
INCOME BEFORE CAPITAL											
CONTRIBUTIONS AND TRANSFERS	9,741,363		179,813	_	667,600		737,409		11,326,185	197,54	47
CAPITAL CONTRIBUTIONS AND TRANSFERS											
Development fees	2,494,519		-		-		-		2,494,519	-	
Capital contributions	1,577,824		-		=		=		1,577,824	=	
Transfers in	50,811		-		=		=		50,811	1,814,75	58
Transfers out	(5,096,622)		(895,119)		(425,047)		-		(6,416,788)		
Total capital contributions and transfers	(973,468)		(895,119)		(425,047)		-		(2,293,634)	1,814,75	58
CHANGE IN NET POSITION	8,767,895		(715,306)		242,553		737,409		9,032,551	2,012,30	)5
NET POSITION, BEGINNING OF YEAR	162,451,005		3,547,367	_	1,915,239		1,678,734		169,592,345	37,801,00	)2
NET POSITION, END OF YEAR	\$ 171,218,900	\$	2,832,061	\$	2,157,792	\$	2,416,143	\$	178,624,896	\$ 39,813,30	<b>)</b> 7

Exhibit 10

Reconciliation of the Statement of Revenues, Expenses, and Changes in Net Position of Proprietary Funds to the Statement of Activities For the Year Ended September 30, 2022

Amounts reported for business-type activities in the statement of activities are different because:

Net change in fund net position-total proprietary funds

\$ 9,032,551

Internal service funds are used by management to charge the costs of replacing machinery and equipment, fleet management, workers compensation, property liability loss, medical and dental insurance, and health claims to individual funds.

The net expenses of certain activities of internal service funds is allocated to business-type activities.

117,711

Change in net position of business-type activities

\$ 9,150,262

Statement of Cash Flows Proprietary Funds For the Year Ended September 30, 2022

		Business-type Activities Enterprise Funds									Governmental	
	W	ater and Sewer		Solid Waste		rainage		Golf Course	Total		Activities Internal Service Funds	
CASH FLOWS FROM OPERATING ACTIVITIES		Jewei		wasie		namage				iotai		vice runus
Cash received from customers	\$	56,544,655	\$	6,924,006	\$	2,010,801	\$	4,573,090	\$	70,052,552	\$	-
Cash received from transactions with other funds  Cash paid to employees for services		(5,890,071)		(763,262)		(653,384)		(1,881,296)		(9,188,013)		17,367,867 (508,141)
Cash paid for goods and services		(43,490,181)		(6,228,730)		(648,726)		(1,633,232)		(52,000,869)		(3,135,504)
Cash paid for claims		-		-				-		<u> </u>		(9,653,313)
Net cash provided by (used in) operating activities		7,164,403		(67,986)		708,691		1,058,562		8,863,670		4,070,909
		.,,,,		(01)100)	-	,		.,,,		2/222/212		
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES												
Transfers in from other funds		50,811		-		-		-		50,811		1,814,758
Transfers out to other funds		(5,096,622)		(895,119)		(425,047)		<u> </u>		(6,416,788)		<u> </u>
Net cash provided by (used in)												
non-capital financing activities		(5,045,811)		(895,119)		(425,047)		-		(6,365,977)		1,814,758
CASH FLOWS FROM CAPITAL AND												
RELATED FINANCING ACTIVITIES												
Principal paid on revenue bond maturities		(1,555,000) (1,044,535)		-		-		- (14 ( 20)		(1,555,000)		=
Interest and fees paid on long-term debt  Acquisition and construction of capital assets		(9,124,641)		-		(86,604)		(14,620)		(1,059,155) (9,211,245)		(2,000,189)
Proceeds from sale of capital assets		-		-		-		-		-		241,048
Financed purchases payments		-		-		-		(159,929)		(159,929)		
Right-to-use lease principal payments		- 0.404.510		-		-		(151,048)		(151,048)		-
Contributions from developers		2,494,519								2,494,519		<del></del>
Net cash used in capital and related												
financing activities		(9,229,657)		-		(86,604)		(325,597)		(9,641,858)		(1,759,141)
CASH FLOWS FROM INVESTING ACTIVITIES												
(Purchases) sales of investment securities		(6,882,566)		1,119,958		500,085		(1,215,406)		(6,477,929)		1,406,132
Interest on investments		280,202		(42,912)		10,070		(29,594)		217,766		(1,305,750)
Net cash provided by (used in) investing activities		(6,602,364)		1,077,046		510,155		(1,245,000)		(6,260,163)		100,382
NET CHANGE IN CASH AND CASH EQUIVALENTS		(13,713,429)		113,941		707,195		(512,035)		(13,404,328)		4,226,908
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR		39,028,310		1,217,741		305,904		2,633,139		43,185,094		12,041,575
	-	-	_				_		_			
CASH AND CASH EQUIVALENTS, END OF YEAR	\$	25,314,881	\$	1,331,682	\$	1,013,099	\$	2,121,104	\$	29,780,766	\$	16,268,483
RECONCILIATION OF OPERATING INCOME TO NET CASH												
PROVIDED BY (USED IN) OPERATING ACTIVITIES		40.470.040		205 204				774 004		40.007.500		4 044 040
PROVIDED BY (USED IN) OPERATING ACTIVITIES  Net operating income	\$	12,179,218	\$	225,981	\$	660,089	\$	771,294	\$	13,836,582	\$	1,246,910
PROVIDED BY (USED IN) OPERATING ACTIVITIES  Net operating income  Adjustments to reconcile operating income to net	\$	12,179,218	\$	225,981	\$	660,089	\$	771,294	\$	13,836,582	\$	1,246,910
PROVIDED BY (USED IN) OPERATING ACTIVITIES  Net operating income	\$	12,179,218	\$	225,981	\$	660,089	\$	771,294 319,573	\$	13,836,582	\$	1,246,910
PROVIDED BY (USED IN) OPERATING ACTIVITIES  Net operating income  Adjustments to reconcile operating income to net  cash provided by (used in) operating activities:  Depreciation and amortization expense  Change in assets and liabilities:	_\$	6,134,294	\$	14,044	\$	105,063	\$	319,573	\$	6,572,974	\$	2,456,787
PROVIDED BY (USED IN) OPERATING ACTIVITIES  Net operating income  Adjustments to reconcile operating income to net  cash provided by (used in) operating activities:  Depreciation and amortization expense  Change in assets and liabilities:  Accounts receivable	\$	6,134,294 (825,160)	\$	14,044 33,739	\$	105,063 5,314	\$	319,573	\$	6,572,974	\$	
PROVIDED BY (USED IN) OPERATING ACTIVITIES  Net operating income  Adjustments to reconcile operating income to net cash provided by (used in) operating activities:  Depreciation and amortization expense Change in assets and liabilities:  Accounts receivable  Other receivables	\$	6,134,294 (825,160) (2,032,426)	\$	14,044	\$	105,063	\$	319,573	\$	6,572,974 (786,107) (2,420,671)	\$	2,456,787 13,803
PROVIDED BY (USED IN) OPERATING ACTIVITIES  Net operating income  Adjustments to reconcile operating income to net  cash provided by (used in) operating activities:  Depreciation and amortization expense  Change in assets and liabilities:  Accounts receivable	\$	6,134,294 (825,160)	\$	14,044 33,739 (390,876)	\$	105,063 5,314 (3,908)	\$	319,573 - 6,539	\$	6,572,974	\$	2,456,787
PROVIDED BY (USED IN) OPERATING ACTIVITIES  Net operating income  Adjustments to reconcile operating income to net  cash provided by (used in) operating activities:  Depreciation and amortization expense  Change in assets and liabilities:  Accounts receivable  Other receivables  Prepaids	\$	6,134,294 (825,160) (2,032,426) (9,638,015) 90,598 250,533	\$	14,044 33,739 (390,876) - - 33,593	\$	105,063 5,314 (3,908) - - 26,900	\$	319,573 - 6,539 - - - 74,484	\$	6,572,974 (786,107) (2,420,671) (9,638,015)	\$	2,456,787 13,803
PROVIDED BY (USED IN) OPERATING ACTIVITIES  Net operating income  Adjustments to reconcile operating income to net cash provided by (used in) operating activities:  Depreciation and amortization expense Change in assets and liabilities:  Accounts receivable Other receivables Prepaids Inventories Deferred outflows - pension Deferred outflows - OPEB	\$	6,134,294 (825,160) (2,032,426) (9,638,015) 90,598 250,533 3,224	\$	14,044 33,739 (390,876) - - 33,593 432	\$	105,063 5,314 (3,908) - - 26,900 347	\$	319,573 - 6,539 - - 74,484 957	\$	6,572,974 (786,107) (2,420,671) (9,638,015) 90,598 385,510 4,960	\$	2,456,787 13,803 - (82,554) - -
PROVIDED BY (USED IN) OPERATING ACTIVITIES  Net operating income  Adjustments to reconcile operating income to net  cash provided by (used in) operating activities:  Depreciation and amortization expense  Change in assets and liabilities:  Accounts receivable  Other receivables  Prepaids  Inventories  Deferred outflows - pension  Deferred outflows - OPEB  Accounts payable	\$	6,134,294 (825,160) (2,032,426) (9,638,015) 90,598 250,533 3,224 1,625,193	\$	14,044 33,739 (390,876) - - 33,593	\$	105,063 5,314 (3,908) - - 26,900	\$	319,573 - 6,539 - - - 74,484	\$	6,572,974 (786,107) (2,420,671) (9,638,015) 90,598 385,510 4,960 1,844,355	\$	2,456,787 13,803
PROVIDED BY (USED IN) OPERATING ACTIVITIES  Net operating income  Adjustments to reconcile operating income to net  cash provided by (used in) operating activities:  Depreciation and amortization expense  Change in assets and liabilities:  Accounts receivable  Other receivables  Prepaids  Inventories  Deferred outflows - pension  Deferred outflows - OPEB  Accounts payable  Retainage payable	\$	6,134,294 (825,160) (2,032,426) (9,638,015) 90,598 250,533 3,224 1,625,193 80,683	\$	14,044 33,739 (390,876) - - 33,593 432 135,782	\$	105,063 5,314 (3,908) - - 26,900 347 (2,006)	\$	319,573 - 6,539 - 74,484 957 85,386	\$	6,572,974 (786,107) (2,420,671) (9,638,015) 90,598 385,510 4,960 1,844,355 80,683	\$	2,456,787 13,803 - (82,554) - -
PROVIDED BY (USED IN) OPERATING ACTIVITIES  Net operating income  Adjustments to reconcile operating income to net  cash provided by (used in) operating activities:  Depreciation and amortization expense  Change in assets and liabilities:  Accounts receivable  Other receivables  Prepaids  Inventories  Deferred outflows - pension  Deferred outflows - OPEB  Accounts payable	\$	6,134,294 (825,160) (2,032,426) (9,638,015) 90,598 250,533 3,224 1,625,193	\$	14,044 33,739 (390,876) - - 33,593 432	\$	105,063 5,314 (3,908) - - 26,900 347	\$	319,573 - 6,539 - - 74,484 957	\$	6,572,974 (786,107) (2,420,671) (9,638,015) 90,598 385,510 4,960 1,844,355	_\$	2,456,787 13,803 - (82,554) - -
PROVIDED BY (USED IN) OPERATING ACTIVITIES  Net operating income  Adjustments to reconcile operating income to net  cash provided by (used in) operating activities:  Depreciation and amortization expense  Change in assets and liabilities:  Accounts receivable  Other receivables  Prepaids  Inventories  Deferred outflows - pension  Deferred outflows - OPEB  Accounts payable  Retainage payable  Accrued liabilities  Net OPEB liability  Net pension liability	\$	6,134,294 (825,160) (2,032,426) (9,638,015) 90,598 250,533 3,224 1,625,193 80,683 (151,703) 17,387 (736,515)	\$	14,044 33,739 (390,876) - - 33,593 432 135,782 - (24,285) 2,327 (98,757)	\$	105,063 5,314 (3,908) - - 26,900 347 (2,006) - (20,757) 1,872 (79,081)	\$	319,573 - 6,539 - 74,484 957 85,386 - (51,447) 5,162 (218,966)	_\$	(786,107) (2,420,671) (9,638,015) 90,598 385,510 4,960 1,844,355 80,683 (248,192) 26,748 (1,133,319)	\$	2,456,787 13,803 - (82,554) - -
PROVIDED BY (USED IN) OPERATING ACTIVITIES  Net operating income  Adjustments to reconcile operating income to net  cash provided by (used in) operating activities:  Depreciation and amortization expense  Change in assets and liabilities:  Accounts receivable  Other receivables  Prepaids  Inventories  Deferred outflows - pension  Deferred outflows - OPEB  Accounts payable  Retainage payable  Accrued liabilities  Net OPEB liability  Net pension liability  Compensated absences	\$	6,134,294 (825,160) (2,032,426) (9,638,015) 90,598 250,533 3,224 1,625,193 80,683 (151,703) 17,387 (736,515) (20,107)	\$	14,044 33,739 (390,876) - 33,593 432 135,782 (24,285) 2,327	\$	105,063 5,314 (3,908) - 26,900 347 (2,006) - (20,757) 1,872	\$	319,573 - 6,539 - 74,484 957 85,386 - (51,447) 5,162 (218,966) 8,995	\$	6,572,974 (786,107) (2,420,671) (9,638,015) 90,598 385,510 4,960 1,844,355 80,683 (248,192) 26,748 (1,133,319) (34,678)	\$	2,456,787 13,803 - (82,554) - -
PROVIDED BY (USED IN) OPERATING ACTIVITIES  Net operating income  Adjustments to reconcile operating income to net  cash provided by (used in) operating activities:  Depreciation and amortization expense  Change in assets and liabilities:  Accounts receivable  Other receivables  Prepaids  Inventories  Deferred outflows - pension  Deferred outflows - OPEB  Accounts payable  Retainage payable  Accrued liabilities  Net OPEB liability  Net pension liability  Compensated absences  Deposits	\$	6,134,294 (825,160) (2,032,426) (9,638,015) 90,598 250,533 3,224 1,625,193 80,683 (151,703) 17,387 (736,515) (20,107) 27,922	_ \$	14,044 33,739 (390,876) 33,593 432 135,782 - (24,285) 2,327 (98,757) (21,324)	\$	105,063 5,314 (3,908) - 26,900 347 (2,006) - (20,757) 1,872 (79,081) (2,242)	\$	319,573 - 6,539 - 74,484 957 85,386 - (51,447) 5,162 (218,966) 8,995 9,231	\$	6,572,974 (786,107) (2,420,671) (9,638,015) 90,598 385,510 4,960 1,844,355 80,683 (248,192) 26,748 (1,133,319) (34,678) 37,153	\$	2,456,787 13,803 - (82,554) - -
PROVIDED BY (USED IN) OPERATING ACTIVITIES  Net operating income  Adjustments to reconcile operating income to net  cash provided by (used in) operating activities:  Depreciation and amortization expense  Change in assets and liabilities:  Accounts receivable  Other receivables  Prepaids  Inventories  Deferred outflows - pension  Deferred outflows - OPEB  Accounts payable  Retainage payable  Accrued liabilities  Net OPEB liability  Net pension liability  Compensated absences	\$	6,134,294 (825,160) (2,032,426) (9,638,015) 90,598 250,533 3,224 1,625,193 80,683 (151,703) 17,387 (736,515) (20,107) 27,922 162,319	\$	14,044 33,739 (390,876) 33,593 432 135,782 - (24,285) 2,327 (98,757) (21,324) - 21,765	\$	105,063 5,314 (3,908) - 26,900 347 (2,006) - (20,757) 1,872 (79,081) (2,242) - 17,428	\$	319,573 - 6,539 - 74,484 957 85,386 - (51,447) 5,162 (218,966) 8,995 9,231 48,257	\$	(786,107) (2,420,671) (9,638,015) 90,598 385,510 4,960 1,844,355 80,683 (248,192) 26,748 (1,133,319) (34,678) 37,153 249,769	\$	2,456,787 13,803 - (82,554) - -
PROVIDED BY (USED IN) OPERATING ACTIVITIES  Net operating income  Adjustments to reconcile operating income to net  cash provided by (used in) operating activities:  Depreciation and amortization expense  Change in assets and liabilities:  Accounts receivable  Other receivables  Prepaids  Inventories  Deferred outflows - pension  Deferred outflows - OPEB  Accounts payable  Retainage payable  Accrued liabilities  Net OPEB liability  Net pension liability  Compensated absences  Deposits  Deferred inflows - pension  Deferred inflows - opension	\$	6,134,294 (825,160) (2,032,426) (9,638,015) 90,598 250,533 3,224 1,625,193 80,683 (151,703) 17,387 (736,515) (20,107) 27,922 162,319 (3,042)	\$	14,044 33,739 (390,876) 33,593 432 135,782 - (24,285) 2,327 (98,757) (21,324) - 21,765 (407)	\$	105,063 5,314 (3,908) - 26,900 347 (2,006) - (20,757) 1,872 (79,081) (2,242) - 17,428 (328)	\$	319,573 - 6,539 - 74,484 957 85,386 - (51,447) 5,162 (218,966) 8,995 9,231 48,257 (903)	\$	6,572,974 (786,107) (2,420,671) (9,638,015) 90,598 385,510 4,960 1,844,355 80,683 (248,192) 26,748 (1,133,319) (34,678) 37,153 249,769 (4,680)	\$	2,456,787 13,803 (82,554) - - 435,963 - - - - - -
PROVIDED BY (USED IN) OPERATING ACTIVITIES  Net operating income  Adjustments to reconcile operating income to net cash provided by (used in) operating activities: Depreciation and amortization expense Change in assets and liabilities: Accounts receiv able Other receivables Prepaids Inventories Deferred outflows - pension Deferred outflows - OPEB Accounts payable Retainage payable Accrued liabilities Net OPEB liability Net pension liability Compensated absences Deposits Deferred inflows - OPEB Total adjustments	\$	6,134,294 (825,160) (2,032,426) (9,638,015) 90,598 250,533 3,224 1,625,193 80,683 (151,703) 17,387 (736,515) (20,107) 27,922 162,319 (3,042)		14,044 33,739 (390,876) 33,593 432 135,782 - (24,285) 2,327 (98,757) (21,324) - 21,765 (407)		105,063 5,314 (3,908) - 26,900 347 (2,006) - (20,757) 1,872 (79,081) (2,242) - 17,428 (328) 48,602		319,573 - 6,539 - 74,484 957 85,386 - (51,447) 5,162 (218,966) 8,995 9,231 48,257 (903) 287,268		(786,107) (2,420,671) (9,638,015) 90,598 385,510 4,960 1,844,355 80,683 (248,192) 26,748 (1,133,319) (34,678) 37,153 249,769 (4,680)		2,456,787 13,803 - (82,554) - - 435,963 - - - - - - - - - - - - -
PROVIDED BY (USED IN) OPERATING ACTIVITIES  Net operating income  Adjustments to reconcile operating income to net  cash provided by (used in) operating activities:  Depreciation and amortization expense  Change in assets and liabilities:  Accounts receivable  Other receivables  Prepaids  Inventories  Deferred outflows - pension  Deferred outflows - OPEB  Accounts payable  Retainage payable  Accrued liabilities  Net OPEB liability  Net pension liability  Compensated absences  Deposits  Deferred inflows - pension  Deferred inflows - pension  Deferred inflows - OPEB	\$	6,134,294 (825,160) (2,032,426) (9,638,015) 90,598 250,533 3,224 1,625,193 80,683 (151,703) 17,387 (736,515) (20,107) 27,922 162,319 (3,042)	\$	14,044 33,739 (390,876) 33,593 432 135,782 - (24,285) 2,327 (98,757) (21,324) - 21,765 (407)	\$	105,063 5,314 (3,908) - 26,900 347 (2,006) - (20,757) 1,872 (79,081) (2,242) - 17,428 (328)	\$	319,573 - 6,539 - 74,484 957 85,386 - (51,447) 5,162 (218,966) 8,995 9,231 48,257 (903)	\$	6,572,974 (786,107) (2,420,671) (9,638,015) 90,598 385,510 4,960 1,844,355 80,683 (248,192) 26,748 (1,133,319) (34,678) 37,153 249,769 (4,680)	\$	2,456,787 13,803 (82,554) - - 435,963 - - - - - -
PROVIDED BY (USED IN) OPERATING ACTIVITIES  Net operating income  Adjustments to reconcile operating income to net cash provided by (used in) operating activities: Depreciation and amortization expense Change in assets and liabilities: Accounts receiv able Other receivables Prepaids Inventories Deferred outflows - pension Deferred outflows - OPEB Accounts payable Retainage payable Accrued liabilities Net OPEB liability Net pension liability Compensated absences Deposits Deferred inflows - OPEB Total adjustments	\$ \$ \$	6,134,294 (825,160) (2,032,426) (9,638,015) 90,598 250,533 3,224 1,625,193 80,683 (151,703) 17,387 (736,515) (20,107) 27,922 162,319 (3,042)		14,044 33,739 (390,876) 33,593 432 135,782 - (24,285) 2,327 (98,757) (21,324) - 21,765 (407)		105,063 5,314 (3,908) - 26,900 347 (2,006) - (20,757) 1,872 (79,081) (2,242) - 17,428 (328) 48,602		319,573 - 6,539 - 74,484 957 85,386 - (51,447) 5,162 (218,966) 8,995 9,231 48,257 (903) 287,268		(786,107) (2,420,671) (9,638,015) 90,598 385,510 4,960 1,844,355 80,683 (248,192) 26,748 (1,133,319) (34,678) 37,153 249,769 (4,680)		2,456,787 13,803 - (82,554) - - 435,963 - - - - - - - - - - - - -
PROVIDED BY (USED IN) OPERATING ACTIVITIES  Net operating income  Adjustments to reconcile operating income to net  cash provided by (used in) operating activities:  Depreciation and amortization expense  Change in assets and liabilities:  Accounts receiv able  Other receivables  Prepaids  Inventories  Deferred outflows - pension  Deferred outflows - OPEB  Accounts payable  Retainage payable  Accrued liabilities  Net OPEB liability  Net pension liability  Compensated absences  Deposits  Deferred inflows - OPEB  Total adjustments  Net cash provided by (used in) operating activities  NON-CASH INVESTING ACTIVITIES:	-	6,134,294 (825,160) (2,032,426) (9,638,015) 90,598 250,533 3,224 1,625,193 80,683 (151,703) 17,387 (736,515) (20,107) 27,922 162,319 (3,042) (5,014,815) 7,164,403	\$	14,044 33,739 (390,876) 33,593 432 135,782 - (24,285) 2,327 (98,757) (21,324) - 21,765 (407) (293,967) (67,986)	\$	105,063 5,314 (3,908) - 26,900 347 (2,006) - (20,757) 1,872 (79,081) (2,242) - 17,428 (328) 48,602 708,691	\$	319,573 - 6,539 - 74,484 957 85,386 - (51,447) 5,162 (218,966) 8,995 9,231 48,257 (903) 287,268 1,058,562	\$	6,572,974 (786,107) (2,420,671) (9,638,015) 90,598 385,510 4,960 1,844,355 80,683 (248,192) 26,748 (1,133,319) (34,678) 37,153 249,769 (4,680) (4,972,912) 8,863,670	\$	2,456,787 13,803 - (82,554) - - 435,963 - - - - - - - - - - - - -
PROVIDED BY (USED IN) OPERATING ACTIVITIES  Net operating income  Adjustments to reconcile operating income to net cash provided by (used in) operating activities: Depreciation and amortization expense Change in assets and liabilities: Accounts receivable Other receivables Prepaids Inventories Deferred outflows - pension Deferred outflows - OPEB Accounts payable Retainage payable Accrued liabilities Net OPEB liability Net pension liability Compensated absences Deposits Deferred inflows - pension Deferred inflows - OPEB  Total adjustments  Net cash provided by (used in) operating activities  NON-CASH INVESTING ACTIVITIES: Change in the fair value of investments  NON-CASH FINANCING ACTIVITIES: Initiation of right-to-use leases	\$	6,134,294 (825,160) (2,032,426) (9,638,015) 90,598 250,533 3,224 1,625,193 80,683 (151,703) 17,387 (736,515) (20,107) 27,922 162,319 (3,042) (5,014,815) 7,164,403	\$ \$	14,044 33,739 (390,876) 33,593 432 135,782 - (24,285) 2,327 (98,757) (21,324) - 21,765 (407) (293,967) (67,986)	<u>s</u> <u>s</u> <u>s</u> <u>s</u>	105,063 5,314 (3,908) - 26,900 347 (2,006) - (20,757) 1,872 (79,081) (2,242) - 17,428 (328) 48,602 708,691	\$ \$	319,573 - 6,539 - 74,484 957 85,386 - (51,447) 5,162 (218,966) 8,995 9,231 48,257 (903) 287,268 1,058,562 (29,594)	\$ \$ \$	6,572,974 (786,107) (2,420,671) (9,638,015) 90,598 385,510 4,960 1,844,355 80,683 (248,192) 26,748 (31,33,319) (34,678) 37,153 249,769 (4,680) (4,972,912) 8,863,670	\$ \$	2,456,787 13,803 - (82,554) - - 435,963 - - - - - - - - - - - - -
PROVIDED BY (USED IN) OPERATING ACTIVITIES  Net operating income  Adjustments to reconcile operating income to net cash provided by (used in) operating activities: Depreciation and amortization expense Change in assets and liabilities: Accounts receivable Other receivables Prepaids Inventories Deferred outflows - pension Deferred outflows - OPEB Accounts payable Retainage payable Retainage payable Acrued liabilities Net OPEB liability Net pension liability Compensated absences Deposits Deferred inflows - OPEB Total adjustments  Net cash provided by (used in) operating activities  NON-CASH INVESTING ACTIVITIES: Change in the fair value of investments  NON-CASH FINANCING ACTIVITIES: Initiation of right-to-use leases Initiation of fighanced purchases	\$ \$	6,134,294 (825,160) (2,032,426) (9,638,015) 90,598 250,533 3,224 1,625,193 80,683 (151,703) 17,387 (736,515) (20,107) 27,922 162,319 (3,042) (5,014,815) 7,164,403	\$ \$ \$ \$	14,044 33,739 (390,876) 33,593 432 135,782 - (24,285) 2,327 (98,757) (21,324) - 21,765 (407) (293,967) (67,986)	\$ \$ \$ \$	105,063 5,314 (3,908) - 26,900 347 (2,006) - (20,757) 1,872 (79,081) (2,242) - 17,428 (328) 48,602 708,691	\$ \$ \$ \$	319,573 - 6,539 - 74,484 957 85,386 - (51,447) 5,162 (218,966) 8,995 9,231 48,257 (903) 287,268 1,058,562	\$ \$ \$ \$	6,572,974 (786,107) (2,420,671) (9,638,015) 90,598 385,510 4,960 1,844,355 80,683 (248,192) 26,748 (1,133,319) (34,678) 37,153 249,769 (4,680) (4,972,912) 8,863,670 (2,134,978)	\$ \$ \$ \$	2,456,787 13,803 - (82,554) - - 435,963 - - - - - - - - - - - - -
PROVIDED BY (USED IN) OPERATING ACTIVITIES  Net operating income  Adjustments to reconcile operating income to net cash provided by (used in) operating activities: Depreciation and amortization expense Change in assets and liabilities: Accounts receivable Other receivables Prepaids Inventories Deferred outflows - pension Deferred outflows - OPEB Accounts payable Retainage payable Accrued liabilities Net OPEB liability Net pension liability Compensated absences Deposits Deferred inflows - pension Deferred inflows - OPEB  Total adjustments  Net cash provided by (used in) operating activities  NON-CASH INVESTING ACTIVITIES: Change in the fair value of investments  NON-CASH FINANCING ACTIVITIES: Initiation of right-to-use leases	\$	6,134,294 (825,160) (2,032,426) (9,638,015) 90,598 250,533 3,224 1,625,193 80,683 (151,703) 17,387 (736,515) (20,107) 27,922 162,319 (3,042) (5,014,815) 7,164,403	\$ \$	14,044 33,739 (390,876) 33,593 432 135,782 - (24,285) 2,327 (98,757) (21,324) - 21,765 (407) (293,967) (67,986)	<u>s</u> <u>s</u> <u>s</u> <u>s</u>	105,063 5,314 (3,908) - 26,900 347 (2,006) - (20,757) 1,872 (79,081) (2,242) - 17,428 (328) 48,602 708,691	\$ \$	319,573 - 6,539 - 74,484 957 85,386 - (51,447) 5,162 (218,966) 8,995 9,231 48,257 (903) 287,268 1,058,562 (29,594)	\$ \$ \$	6,572,974 (786,107) (2,420,671) (9,638,015) 90,598 385,510 4,960 1,844,355 80,683 (248,192) 26,748 (31,33,319) (34,678) 37,153 249,769 (4,680) (4,972,912) 8,863,670	\$ \$	2,456,787 13,803 - (82,554) - - 435,963 - - - - - - - - - - - - -
PROVIDED BY (USED IN) OPERATING ACTIVITIES  Net operating income  Adjustments to reconcile operating income to net  cash provided by (used in) operating activities:  Depreciation and amortization expense  Change in assets and liabilities:  Accounts receivable  Other receivables  Prepaids  Inventories  Deferred outflows - pension  Deferred outflows - OPEB  Accounts payable  Retainage payable  Acrued liabilities  Net OPEB liability  Net pension liability  Compensated absences  Deposits  Deferred inflows - OPEB  Total adjustments  Net cash provided by (used in) operating activities  NON-CASH INVESTING ACTIVITIES:  Change in the fair value of investments  NON-CASH FINANCING ACTIVITIES:  Initiation of right-to-use leases  Initiation of capital assets from developers	\$ \$	6,134,294 (825,160) (2,032,426) (9,638,015) 90,598 250,533 3,224 1,625,193 80,683 (151,703) 17,387 (736,515) (20,107) 27,922 162,319 (3,042) (5,014,815) 7,164,403	\$ \$ \$ \$	14,044 33,739 (390,876) 33,593 432 135,782 - (24,285) 2,327 (98,757) (21,324) - 21,765 (407) (293,967) (67,986)	\$ \$ \$ \$	105,063 5,314 (3,908) - 26,900 347 (2,006) - (20,757) 1,872 (79,081) (2,242) - 17,428 (328) 48,602 708,691	\$ \$ \$ \$	319,573 - 6,539 - 74,484 957 85,386 - (51,447) 5,162 (218,966) 8,995 9,231 48,257 (903) 287,268 1,058,562 (29,594)	\$ \$ \$ \$	6,572,974 (786,107) (2,420,671) (9,638,015) 90,598 385,510 4,960 1,844,355 80,683 (248,192) 26,748 (1,133,319) (34,678) 37,153 249,769 (4,680) (4,972,912) 8,863,670 (2,134,978)	\$ \$ \$ \$	2,456,787 13,803 - (82,554) - - 435,963 - - - - - - - - - - - - -
PROVIDED BY (USED IN) OPERATING ACTIVITIES  Net operating income  Adjustments to reconcile operating income to net  cash provided by (used in) operating activities:  Depreciation and amortization expense  Change in assets and liabilities:  Accounts receivable  Other receivables  Prepaids  Inventories  Deferred outflows - pension  Deferred outflows - OPEB  Accounts payable  Retainage payable  Accrued liability  Net pension liability  Net pension liability  Compensated absences  Deposits  Deferred inflows - OPEB  Total adjustments  Net cash provided by (used in) operating activities  NON-CASH INVESTING ACTIVITIES:  Change in the fair value of investments  NON-CASH FINANCING ACTIVITIES:  Initiation of right-to-use leases  Initiation of financed purchases  Contributions of capital assets from developers	\$ \$ \$	6,134,294 (825,160) (2,032,426) (9,638,015) 90,558 250,533 3,224 1,625,193 80,683 (151,703) 17,387 (736,515) (20,107) 27,922 162,319 (3,042) (5,014,815) 7,164,403	\$ \$ \$ \$ \$	14,044 33,739 (390,876) 33,593 432 135,782 (24,285) 2,327 (98,757) (21,324) - 21,765 (407) (67,986)  (2,074)	\$ \$ \$ \$ \$	105,063 5,314 (3,908) - 26,900 347 (2,006) (20,757) 1,872 (79,081) (2,242) - 17,428 (328) 48,602 708,691	\$ \$ \$ \$ \$	319,573 - 6,539 - 74,484 957 85,386 (51,447) 5,162 (218,966) 8,995 9,231 48,257 (903) 287,268 1,058,562 (29,594) 18,839 430,202	\$ \$ \$ \$ \$	(786,107) (2,420,671) (9,638,015) 90,598 385,510 4,960 1,844,355 80,683 (248,192) 26,748 (1,133,319) (34,678) 37,153 249,769 (4,680) (4,972,912) 8,863,670 (2,134,978) 18,839 430,202 1,577,824	\$ \$ \$ \$ \$	2,456,787  13,803 - (82,554) 435,963 2,823,999 4,070,909  (19,825)
PROVIDED BY (USED IN) OPERATING ACTIVITIES  Net operating income  Adjustments to reconcile operating income to net  cash provided by (used in) operating activities:  Depreciation and amortization expense  Change in assets and liabilities:  Accounts receivable  Other receivables  Prepaids  Inventories  Deferred outflows - pension  Deferred outflows - OPEB  Accounts payable  Retainage payable  Actrued liabilities  Net OPEB liability  Net pension liability  Compensated absences  Deposits  Deferred inflows - pension  Deferred inflows - OPEB  Total adjustments  Net cash provided by (used in) operating activities  NON-CASH INVESTING ACTIVITIES:  Initiation of right-to-use leases  Initiation of fight-to-use leases  Initiation of financed purchases  Contributions of capital assets from developers  Reconciliation of total cash to the statement of net position  Cash and cash equivalents - current	\$ \$	6,134,294 (825,160) (2,032,426) (9,638,015) 90,598 250,533 3,224 1,625,193 80,683 (151,703) 17,387 (736,515) (20,107) 27,922 162,319 (3,042) (5,014,815) 7,164,403 (2,102,789)	\$ \$ \$ \$	14,044 33,739 (390,876) 33,593 432 135,782 - (24,285) 2,327 (98,757) (21,324) - 21,765 (407) (293,967) (67,986)	\$ \$ \$ \$	105,063 5,314 (3,908) - 26,900 347 (2,006) - (20,757) 1,872 (79,081) (2,242) - 17,428 (328) 48,602 708,691	\$ \$ \$ \$	319,573 - 6,539 - 74,484 957 85,386 - (51,447) 5,162 (218,966) 8,995 9,231 48,257 (903) 287,268 1,058,562 (29,594)	\$ \$ \$ \$	6,572,974 (786,107) (2,420,671) (9,638,015) 90,598 385,510 4,960 1,844,355 80,683 (248,192) 26,748 (1,133,319) (34,678) 37,153 249,769 (4,680) (4,972,912) 8,863,670 (2,134,978) 18,839 430,202 1,577,824	\$ \$ \$ \$	2,456,787 13,803 - (82,554) - - 435,963 - - - - - - - - - - - - -
PROVIDED BY (USED IN) OPERATING ACTIVITIES  Net operating income  Adjustments to reconcile operating income to net  cash provided by (used in) operating activities:  Depreciation and amortization expense  Change in assets and liabilities:  Accounts receivable  Other receivables  Prepaids  Inventories  Deferred outflows - pension  Deferred outflows - OPEB  Accounts payable  Retainage payable  Accrued liability  Net pension liability  Net pension liability  Compensated absences  Deposits  Deferred inflows - OPEB  Total adjustments  Net cash provided by (used in) operating activities  NON-CASH INVESTING ACTIVITIES:  Change in the fair value of investments  NON-CASH FINANCING ACTIVITIES:  Initiation of right-to-use leases  Initiation of financed purchases  Contributions of capital assets from developers	\$ \$ \$	6,134,294 (825,160) (2,032,426) (9,638,015) 90,558 250,533 3,224 1,625,193 80,683 (151,703) 17,387 (736,515) (20,107) 27,922 162,319 (3,042) (5,014,815) 7,164,403	\$ \$ \$ \$ \$	14,044 33,739 (390,876) 33,593 432 135,782 (24,285) 2,327 (98,757) (21,324) - 21,765 (407) (67,986)  (2,074)	\$ \$ \$ \$ \$	105,063 5,314 (3,908) - 26,900 347 (2,006) (20,757) 1,872 (79,081) (2,242) - 17,428 (328) 48,602 708,691	\$ \$ \$ \$ \$	319,573 - 6,539 - 74,484 957 85,386 (51,447) 5,162 (218,966) 8,995 9,231 48,257 (903) 287,268 1,058,562 (29,594) 18,839 430,202	\$ \$ \$ \$ \$	(786,107) (2,420,671) (9,638,015) 90,598 385,510 4,960 1,844,355 80,683 (248,192) 26,748 (1,133,319) (34,678) 37,153 249,769 (4,680) (4,972,912) 8,863,670 (2,134,978) 18,839 430,202 1,577,824	\$ \$ \$ \$ \$	2,456,787  13,803 - (82,554) 435,963 2,823,999 4,070,909  (19,825)

Exhibit 12

Statement of Fiduciary Net Position Fiduciary Fund September 30, 2022

		Other				
	Poste	Postemployment				
		Benefits				
	T	rust Fund				
ASSETS						
CURRENT ASSETS						
Cash and deposits	\$	53,738				
Investments:						
Domestic Equities		240,435				
Fixed Income		710,962				
International Equity		50,646				
Real Estate		10,449				
Total current assets		1,066,230				
TOTAL ASSETS		1,066,230				
NET POSITION						
Restricted for postemployment benefits other than pensions		1,066,230				
TOTAL NET POSITION	\$	1,066,230				

Exhibit 13

Statement of Changes in Fiduciary Net Position Fiduciary Fund For the Year Ended September 30, 2022

	Other Postemployment Benefits Trust Fund
DEDUCTIONS	
Net decrease in fair value of investments	\$ 179,315
Benefit payments	86,570
Administrative expense	7,943
TOTAL DEDUCTIONS	273,828
CHANGE IN NET POSITION	(273,828)
NET POSITION, BEGINNING OF YEAR	1,340,058
NET POSITION, END OF YEAR	\$ 1,066,230

Exhibit 14

**City of Allen, Texas** Statement of Net Position Component Units September 30, 2022

	Allen Economic Development Corporation	Allen Community Development Corporation	Totals
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	\$ 15,392,780	\$ 14,542,311	\$ 29,935,091
Investments	14,789,577	14,230,730	29,020,307
Sales tax receivable	2,473,496	2,473,496	4,946,992
Accounts receivable	-	23,141 59,643	23,141
Accrued interest receivable	116,111	<u> </u>	175,754
Total current assets	32,771,964	31,329,321	64,101,285
NONCURRENT ASSETS			
CAPITAL ASSETS			
Land	12,785,529	2,239,201	15,024,730
Construction in progress	1 004 001	2,167,720	2,167,720
Buildings Machinery & equipment	1,004,091	36,202,922 3,282,211	37,207,013 3,282,211
Vehicles	-	702,596	702,596
Improvements other than buildings	-	39,801,391	39,801,391
Total capital assets	13,789,620	84,396,041	98,185,661
Less: accumulated depreciation	(175,717)	(39,059,013)	(39,234,730)
Capital assets, net of accumulated depreciation	13,613,903	45,337,028	58,950,931
Total noncurrent assets	13,613,903	45,337,028	58,950,931
TOTAL ASSETS	46,385,867	76,666,349	123,052,216
DEFERRED OUTFLOWS OF RESOURCES			
Deferred charges on refunding	267,137	243,040	510,177
TOTAL DEFERRED OUTFLOWS OF RESOURCES	267,137	243,040	510,177
LIABILITIES AND NET POSITION			
CURRENT LIABILITIES			
Accounts payable	128,639	578,091	706,730
Retainage payable	-	70,376	70,376
Accrued interest payable	30,983	46,713	77,696
Accrued and other liabilities	17,551	-	17,551
Current portion of long-term debt	1,427,799	1,850,000	3,277,799
Total current liabilities	1,604,972	2,545,180	4,150,152
NONCURRENT LIABILITIES			
Noncurrent portion of long-term debt	9,006,678	18,865,000	27,871,678
Total noncurrent liabilities	9,006,678	18,865,000	27,871,678
TOTAL LIABILITIES	10,611,650	21,410,180	32,021,830
NET POSITION			
Net investment in capital assets	11,608,903	24,339,259	35,948,162
Restricted for debt service	731,827	513,260	1,245,087
Unrestricted	23,700,624	30,646,690	54,347,314
TOTAL NET POSITION	\$ 36,041,354	\$ 55,499,209	\$ 91,540,563

Exhibit 15

Statement of Activities Component Units For the year ended September 30, 2022

		Progran	Net (Expense) Revenue and Changes in Net Position							
							Con	nponent Units		
Function/Program Activities	Expenses	Charges for Services	Operating Grants and Contributions		Allen Economic Development Corporation		Allen Community Development Corporation			Totals
COMPONENT UNITS Allen Economic										
Development Corporation Allen Community	\$ 5,742,913	\$ -	\$	-	\$	(5,742,913)	\$	-	\$	(5,742,913)
Development Corporation	9,110,109			-		<u>-</u>		(9,110,109)		(9,110,109)
TOTAL COMPONENT UNITS	\$ 14,853,022	\$ -	\$	-	\$	(5,742,913)	\$	(9,110,109)	\$	(14,853,022)
	(	General revenues: Sales taxes			\$	13,559,367	¢	13,559,367	¢	27,118,734
		Investment inco	ma (loss)		Þ	(46,189)	\$	(675,495)	\$	(721,684)
		Gain on dispositi	, ,	tal assets		5,559,098		13,019		5,572,117
		Miscellaneous				66,384		70,024		136,408
		Total general r	evenues			19,138,660		12,966,915		32,105,575
	C	CHANGE IN NET PO	SITION			13,395,747		3,856,806		17,252,553
	N	IET POSITION, begi	nning of ye	ear		22,645,607		51,642,403		74,288,010
	N	IET POSITION, end	of year		\$	36,041,354	\$	55,499,209	\$	91,540,563



Notes to Financial Statements

# Note 1. Summary of Significant Accounting Policies

### **General Statement**

The City of Allen (the City) was incorporated in 1953, under the provisions of Chapter 11, Title 28, Texas Revised Civil Statutes of 1925. In 1979, the City adopted a charter making it a home rule city operating under a Council-Manager form of government. The City provides such services as are authorized by its charter to advance the welfare, health, comfort, safety and convenience of its inhabitants.

The accounting and reporting policies of the City relating to the funds included in the accompanying basic financial statements conform to accounting principles generally accepted in the United States of America applicable to state and local governments. Generally accepted accounting principles for local governments include those principles prescribed by the Governmental Accounting Standards Board (GASB), and the American Institute of Certified Public Accountants in the publication entitled *Audits of State and Local Governmental Units*. The more significant accounting policies of the City are described below.

# **Financial Reporting Entity**

As required by accounting principles generally accepted in the United States of America, the financial statements of the City include the primary government and organizations for which the primary government is financially accountable and other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

The City is financially accountable for legally separate organizations if its officials appoint a voting majority of an organization's governing body and either it can impose its will on that organization or there is a potential for the organization to provide specific financial benefits to, or to impose specific financial burdens on, the primary government. A primary government may also be financially accountable for governmental organizations that are fiscally dependent on it.

A primary government can impose its will on an organization if it can significantly influence the programs, projects, or activities of, or the level of services performed or provided by, the organization. A financial benefit or burden relationship exists if the primary government (a) is entitled to the organization's resources; (b) is legally obligated or has otherwise assumed the obligation to finance the deficits of, or provide financial support to, the organization; or (c) is obligated in some manner for the debt of the organization.

Some organizations are included as component units because of their fiscal dependency on the primary government. An organization is fiscally dependent on the primary government if it is unable to adopt its budget, levy taxes, set rates or charges, or issue bonded debt without approval by the primary government. The following entities were found to be component units of the City and are included in the basic financial statements:

Allen Economic Development Corporation (AEDC) - The AEDC is responsible for aiding, promoting and furthering economic development within the City.

Allen Community Development Corporation (ACDC) - The ACDC is responsible for supporting the improvements in community parks and recreation, streets and sidewalks, public safety and the community library.

The members of both the AEDC's and ACDC's Boards of Directors are appointed by the City Council. Both the AEDC and ACDC are fiscally dependent upon the City as the City Council approves their budgets and must approve any debt issuance. However, the component units do not qualify for blending because the component services directly benefit the community rather than the City itself. The AEDC and ACDC are discretely presented as governmental fund types and do not issue separate financial statements.

Notes to Financial Statements

### **Basis of Presentation**

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all the non-fiduciary activities of the primary government and its component units. The effect of interfund activity, within the governmental and business-type activities columns, has been removed from these statements; however, interfund services provided and used are not eliminated in the process of consolidation. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Additionally, the primary government is reported separately from the legally separate component units for which the primary government is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given program are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific program. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given program and 2) operating or capital grants and contributions that are restricted to meeting the operational or capital requirements of a specific program. Taxes and other items not properly included among program revenues are reported instead as general revenues.

# Adoption of New Accounting Standards- GASB 87 (Leases)

During fiscal year 2022, the City adopted GASB Statement No. 87, Leases (GASB 87), which establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under GASB 87, a lessee is required to recognize a lease liability and an intangible right-to-use asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. Implementation of GASB 87 resulted in no impact to the City's beginning fund balance/net position.

# **Fund Financial Statements**

The City segregates transactions related to certain functions or activities in separate funds to aid financial management and to demonstrate legal compliance. Separate statements are presented for governmental funds, proprietary funds, and fiduciary funds. These statements present each major fund as a separate column on the fund financial statements; all nonmajor funds are aggregated and presented in a single column.

Governmental funds are those funds through which most governmental functions typically are financed. The measurement focus of governmental funds is on the sources, uses and balances of current financial resources. The City has presented the following major governmental funds:

### **General Fund**

The General Fund is the general operating fund of the City. It is used to account for all financial resources not accounted for in other funds. All general tax revenues and other receipts that are not restricted by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures, fixed charges and capital improvement costs that are not paid through other funds are paid from the General Fund.

### **Debt Service Fund**

The Debt Service Fund is used to account for the accumulation of financial resources for the payment of principal, interest and related costs on general long-term debt paid primarily from taxes levied by the City. The fund balance of the Debt Service Fund is reserved to signify the amounts that are restricted exclusively for debt service expenditures.

Notes to Financial Statements

# **General Capital Projects Fund**

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.

### **Grants Fund**

The Grants Fund is used to account for monies received from other governmental agencies that have restricted legal requirements and multi-year budgets.

### **General Obligation Bond Capital Projects Fund**

The General Obligation Bond Fund is used to account for financing, acquisitions, and construction of improvements to City facilities and infrastructure not accounted for by other bond funds.

Business-type activities and all proprietary and fiduciary funds are accounted for on a flow of economic resources measurement focus and the accrual basis of accounting. The accounting objectives are determinations of net income, financial position and cash flow. All assets and liabilities are included on the Statement of Net Position.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods relating to a proprietary fund's principal ongoing operations. Operating expenses for the proprietary funds include the cost of personnel and contractual services, supplies and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses. The City reports the following major proprietary funds:

# **Enterprise Funds**

### **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 for the fund include administration, operations and maintenance of the water and sewer system and billing and collection activities. The fund also accounts for the accumulation of resources for, and the payment of, long-term water and sewer debt. All costs are financed through charges to utility customers with rates reviewed regularly and adjusted, if necessary, to ensure integrity of the fund.

### **Solid Waste Fund**

The Solid Waste Fund is used to account for the provision of solid waste services to residents of the City.

### **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 is used to account for activities associated with the operations of The Courses at Watters Creek Golf Course purchased by the City in October 2004.

Additionally, the City reports the following Internal Service Funds:

### **Internal Service Funds**

### Replacement Fund

The Replacement Fund is an internal service fund that accounts for the costs associated with the acquisition and replacement of vehicles, machinery, and equipment through the rental of such items to other departments.

Notes to Financial Statements

# **Risk Management Fund**

The Risk Management Fund accounts for the costs associated with workers compensation, liability and property insurance and medical and dental programs established for City employees and their covered dependents.

# **Facility Maintenance Fund**

The Facility Maintenance Fund accumulates resources to address large repairs and aging facility infrastructure. The accumulation of resources will help address major building repairs and prevent building deterioration.

# **Fiduciary Fund**

The Fiduciary Fund is used to hold assets for the benefit of third parties (pension participants) and cannot be used to address activities or obligations of the primary government. This fund is not incorporated into the government-wide financial statements. The City's fiduciary fund accounts for the assets of the postemployment benefits trust.

## Measurement Focus and Basis of Accounting

Measurement focus refers to what is being measured. Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

The government-wide statements, fund financial statements for proprietary funds, and fiduciary fund statements are reported using the economic resources measurement focus and the accrual basis of accounting. The economic resources measurement focus means all assets and liabilities (whether current or non-current) are included on the statement of net position and the operating statements present increases (revenues) and decreases (expenses) in total net position. Under the accrual basis of accounting, revenues are recognized when earned, including unbilled water and sewer services which are accrued. Expenses are recognized at the time the liabilities are incurred.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual, i.e., when they become both measurable and available. "Measurable" means the amount of the transaction can be determined, and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The City considers all revenues as available if they are collected within 60 days after year end.

Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. The revenues susceptible to accrual are property and sales taxes, franchise taxes and interest income. Other receipts (special assessments) become measurable and available when cash is received by the City and are recognized as revenue at that time.

### Cash, Cash Equivalents, and Investments

State statutes and policy as established by the City Council authorize the City to invest in certificates of deposit, direct obligations of the U.S. Treasury, investment pools consisting of such U.S. Treasury obligations, repurchase agreements, commercial paper and mutual funds. Substantially all operating cash and cash equivalents are maintained in pooled cash and time deposit accounts. Interest income relating to pooled deposits is allocated to the individual funds based on each fund's pro rata share of total pooled deposits.

Notes to Financial Statements

For purposes of the statement of cash flows, the proprietary funds consider all highly liquid investments (including restricted assets) with an original maturity of three months or less when purchased to be cash equivalents, as they are available for withdrawal on demand. Investments are recorded at amortized cost when original maturity at the time of purchase is less than one year or at market if greater than one year.

### **Encumbrances**

To preserve portions of applicable appropriations, encumbrance accounting is used in governmental funds for purchase orders, contracts, and other commitments on the expenditure of funds. Under the City's budgetary process, appropriations lapse at fiscal year-end. Encumbrances are reported as assigned fund balance because they do not constitute expenditures or liabilities. Encumbrances included in assigned fund balance include \$71,742 for the General Fund and \$18,361,004 for the Capital Projects Fund.

# **Property Taxes**

The City's property tax is levied each October 1st on the assessed value listed as of the prior January 1st for all real and certain personal property located within the City. Appraised values are established by Collin County Central Appraisal District at 100% of estimated market value and certified by the Appraisal Review Board. The assessed value upon which the 2021 levy was based is \$15,447,172,127. Taxes are due on October 1st and are delinquent after the following January 31st. The City is permitted by Article XI, Section 5 of the State of Texas Constitution to levy taxes up to \$2.50 per \$100 of assessed valuation for general governmental services, including the payment of principal and interest on general obligation long-term debt. For the year ended September 30, 2022, the combined tax rate to finance general government services, including the payment of principal and interest on long-term debt, was \$0.47 per \$100 of assessed valuation.

In Texas, countywide central appraisal districts are required to assess all property within the appraisal district based on 100% of its appraised value and are prohibited from applying any assessment ratios. The value of property within the appraisal district must be reviewed every three years; however, the City may, at its own expense, require annual reviews of appraised values. The City may challenge appraised values established by the appraisal district through various appeals and, if necessary, legal action. Under this legislation, the City continues to set tax rates on City property. However, if the effective maintenance and operations tax rate, increased by 8% excluding other contractual obligations, adjusted for new improvements, plus the calculated debt tax rate is less than the proposed city tax rate, then qualified voters of the City may petition for an election to determine whether to limit the tax rate to no more than the rollback tax rate.

# Interfund Receivables and Payables

Activities between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are reported as "due to/from other funds". Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances".

# Transactions Between Funds and Between Funds and Component Units

Interfund services provided and used are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as a reduction of expenditures/expenses in the fund reimbursed. All other interfund transactions, except transactions between the component units and the primary government are recorded as transfers.

Notes to Financial Statements

Transactions between the component units and the primary government are accounted for as external transactions (revenues and expenses). During the fiscal year ended September 30, 2022, ACDC contributed \$450,446 and AEDC contributed \$108,126 to the General Fund for administrative costs. The ACDC contributed \$1,885,400 to the General Fund to service debt related to the Terrell Recreation Center. These revenues were reflected as operating grants and contributions for the primary government in the government-wide statement of activities.

# **Inventories and Prepaid Items**

Inventories are valued at cost using the first-in, first-out method for fuel. The inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

Payments made to vendors for services that will provide benefit in subsequent fiscal periods are recorded as prepaid items in both the government-wide and fund financial statements. Prepaid items are reported as non-spendable fund balance in the governmental funds in the fund financial statements to signify that a portion of fund balance is not available for other subsequent expenditures. The consumption method is used in the fund financial statements.

# **Special Assessments**

The City has the authority to make special assessments to property owners as part of the financing of capital improvements. Such assessments are recorded in the capital projects fund as receivables when assessed and are recognized as revenue when both the measurable and available criteria have been met (generally when collected).

# **Capital Assets**

Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements and in the fund financial statements for proprietary funds. All capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated assets are valued at acquisition value on the date donated. The costs of normal repairs and maintenance that do not add value to assets or materially extend asset lives are not capitalized. Renewals and betterments are capitalized. Interest has not been capitalized during the construction period on property, plant and equipment. Assets capitalized have an original cost of \$5,000 or more and over one year of useful life. Financed purchase assets are City owned assets and follow the depreciation of regular capital assets. Capital assets and right-to-use assets of the City are depreciated and amortized using the straight-line method over the following estimated useful lives:

Buildings	10 - 40 Years
Towers, tanks, and pump stations	5 - 40 Years
Infrastructure	3 - 50 Years
Machinery and equipment	3 - 15 Years
Vehicles	2 - 15 years
Furniture and fixture	5 - 10 Years
Other improvements	2 - 30 Years
Right-to-use leased equipment	Lease Term

The City has established the Replacement Fund to account for the replacement of the City-owned vehicles, machinery, and equipment. Charges for use in the form of user payments are made by City departments to the Replacement Fund to provide for future acquisitions and replacements.

Notes to Financial Statements

### **Compensated Absences**

City employees earn vacation and sick leave, which may either be taken or accumulated up to certain amounts until paid upon retirement or termination. Upon termination or retirement, an employee is reimbursed up to a maximum number of hours of vacation pay and sick leave based upon the years of service. Accumulated vacation and sick leave are accrued when incurred in the government-wide, proprietary, and fiduciary fund financial statements.

# **Pensions**

For purposes of measuring the net pension liability, pension related deferred outflows and inflows of resources, and pension expense, City specific information about its Fiduciary Net Position in the Texas Municipal Retirement System (TMRS) and additions to/deductions from the City's Fiduciary Net Position have been determined on the same basis as they are reported by TMRS. For this purpose, plan contributions are recognized in the period that compensation is reported for the employee, which is when contributions are legally due. Benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. Information regarding the City's Total Pension Liability is obtained from TMRS through a report prepared for the City by TMRS consulting actuary, Gabriel Roeder Smith & Company.

# Postemployment Benefits Other Than Pensions (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the City's OPEB Plan and the additions to/deductions from the City's OPEB Plan's net fiduciary position have been determined on the same basis as they were reported by the City's Other Postemployment Benefit Plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. The investments are reported at fair value.

# **Deferred Outflows/Inflows of Resources**

In addition to assets, the statement of net position and/or balance sheet will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The City has the following items that qualify for reporting in this category:

- Deferred charges on refunding A deferred charge on refunding results from the difference in the
  carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized
  over the shorter of the life of the refunded or refunding debt.
- Contributions after measurement date These contributions are deferred and recognized in the following fiscal year.
- Difference between expected and actual pension and OPEB experience This difference is deferred and amortized over a closed period.
- Changes in actuarial assumptions these are deferred and recognized over the remaining lives of all members as of the measurement date.

In addition to liabilities, the statement of net position and/or balance sheet will sometimes report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City has three types of items that qualify for reporting in this category. In the statement of net position, the City reports the difference in expected and actual pension and OPEB experience, the changes in actuarial assumptions and the difference in projected and actual investment earnings. These are deferred and recognized over the estimated average remaining lives of all members as of the measurement date. In the balance sheet for the governmental funds, the City reports unavailable revenue for revenue not received within 60 days of year end.

Notes to Financial Statements

### **Net Position**

Net position represents the difference between assets, liabilities, and deferred inflows and outflows. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvements of those assets, and adding back unspent proceeds. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislations adopted by the City or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

### **Fund Balance**

Fund balance classifications are non-spendable, restricted, committed, assigned, and unassigned. These classifications reflect not only the nature of funds, but also provide clarity to the level of restriction placed upon fund balance. Fund balance can have different levels of constraint, such as external versus internal compliance requirements. Unassigned fund balance is a residual classification within the General Fund.

The General Fund should be the only fund that reports a positive unassigned balance. In all other funds, unassigned is limited to negative residual fund balance.

The City classifies governmental fund balances as follows:

Non-spendable -- includes fund balance amounts that cannot be spent because they are either not in spendable form, or for legal or contractual reasons, must be kept intact. This classification includes inventories, prepaid items and long-term receivables.

Restricted -- includes fund balance amounts that are either constrained for specific purposes imposed by external providers, such as creditors, or restricted due to constitutional provisions or enabling legislation. This classification includes retirement of long-term debt, construction programs, and other federal and state grants.

Committed -- includes fund balance amounts that are constrained for specific purposes imposed internally by the City through formal action of the highest level of decision-making authority. Committed fund balance is reported pursuant to resolutions passed by the City Council.

Assigned -- includes fund balance amounts that are self-imposed by the City to be used for a particular purpose. Fund balance can be assigned by the City Manager or the Chief Financial Officer. This classification includes insurance deductibles, encumbrances, program start-up costs, projected budget deficit for subsequent years and other legal uses.

Unassigned -- includes residual positive fund balance within the General Fund which has not been classified within the other above-mentioned categories. Unassigned fund balance may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed, or assigned for those specific purposes.

When multiple categories of fund balance are available for expenditure, the City will start with the most restricted category and spend those funds first before moving down to the next category with available funds.

Minimum General Fund Unassigned Fund Balance - 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. 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).

Notes to Financial Statements

# Note 2. Deposits, Investments and Investment Policies

**Deposits** – State statutes require all deposits to be fully collateralized by U.S. Government obligations or obligations of Texas and its agencies with market values not less than the principal amount of the deposits. Pursuant to the Texas Public Funds Investment Act (PFIA) and the City's investment policy, all deposits of the City that exceed the federal depository insurance coverage level must be collateralized with irrevocable letters of credit and/or by governmental obligations pledged to the City with market values of at least 103% of the deposit balances plus accrued interest.

The City's demand deposits and certificates of deposit were fully insured or collateralized at September 30, 2022, with collateral required by state statutes. At year's end, the carrying amount of the City's deposits was \$7,436,525, and the bank balance was \$6,867,585. Of the bank balance, federal depository insurance covered \$250,000, and the remainder was covered by collateral held by the pledging financial institution's agent in the City's name. The City's petty cash balance at September 30, 2022, was \$23,909. The carrying amount of deposits for ACDC and AEDC, discretely presented component units, were \$4,289,689 and \$5,393,757, respectively, with no corresponding bank balances as they are pooled with the City's deposits.

**Investments** – State statutes authorize the City to invest in U.S. Government obligations, obligations of Texas and its agencies and fully collateralized repurchase agreements. The City, AEDC and ACDC invest in TexPool which is an investment fund authorized by the Texas Legislature and administered by the Texas State Treasury. The Texas Treasury Safekeeping Trust Company is trustee of TexPool and is a limited purpose trust company authorized pursuant to Texas Government Code. The purpose of TexPool is to allow for the pooling of public funds to provide a higher yield on the pooled investment than would be possible with the investment of the individual public entity's funds. TexPool investments are subject to the same investment policies maintained by the State Treasury for all state funds. The Legislature has authorized only certain investment instruments for public funds, including repurchase agreements, U.S. Treasury bills and bonds, securities of other U.S. Government agencies, commercial paper and other safe instruments.

The *PFIA* (Government Code Chapter 2256) contains specific provisions in the areas of investment practices, management reports, and establishment of appropriate policies. In compliance with PFIA, the City has adopted an investment policy and is authorized to invest in obligations of, or guaranteed by, governmental entities, certificates of deposit, Texas Public Funds Investment Pools, collateralized repurchase agreements, commercial paper, banker's acceptances, no-load money market mutual funds and guaranteed investment contracts. The table below identifies the investment types that are authorized for the City under Government Code Chapter 2256. The table also identifies certain provisions of the City's investment policy that address interest rate risk, credit risk, and concentration of credit risk.

		Maximum
Authorized	Maximum	Investment
<u>Investment Type</u>	<u>Maturity</u>	<u>in One Issuer</u>
Certificates of Deposit	5 years	35%
Repurchase Agreements	5 years	35%
U. S. Treasure Obligations	5 years	None
Municipal Investment Pool	5 years	None
Commercial Bank Savings Account	5 years	None
Money Market Mutual Fund	5 years	35%
U. S. Government Securities (non-callable)	5 years	None
U. S. Government Securities (callable)	5 years	None
U. S. Government Sponsored Corp.	5 years	None
Instruments: non-callable		
U. S. Government Sponsored Corp.	5 years	None
Instruments: callable		
Commercial Paper	5 years	35%
Bankers' Acceptance	5 years	35%
Guaranteed Investment Contracts	5 years	35%
State or Local Governmental Obligations	5 years	35%

Notes to Financial Statements

The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. GASB Statement No. 72, Fair Value Measurement and Application provides a framework for measuring fair value by establishing a three-level fair value hierarchy that describes the inputs used to measure assets and liabilities.

- Level 1 inputs are quoted prices (unadjusted) for identical assets or liabilities in active markets that
  a government can access at the measurement date.
- Level 2 inputs are inputs—other than quoted prices included within Level 1—that are observable for an asset or liability, either directly or indirectly.
- Level 3 inputs are unobservable inputs for an asset or liability.

The fair value hierarchy gives the highest priority to Level 1 inputs and the lowest priority to Level 3 inputs. If a price for an identical asset or liability is not observable, a government should measure fair value using another valuation technique that maximizes the use of relevant observable inputs and minimizes the use of unobservable inputs. If the fair value of an asset or a liability is measured using inputs from more than one level of the fair value hierarchy, the measurement is based on the lowest priority level input that is significant to the entire measurement.

The City's investments are measured as presented in the table below. The City's investment balances, weighted average maturity, and credit risk of such investments are as follows:

Investment Type	Primary Government	AEDC	ACDC	Other Postemployment Benefits Trust	Total September 30, 2022	Significant Other Observable Inputs (Level 2)	% of Total Government-wide Investments	Weighted Avg. Maturity (Years)	Credit Rating
Government-wide:									
Investments Measured at Amortized Cost:									
TexPool	\$ 8,554,964	\$ 608,031	\$ 1,022,349	\$ -	\$ 10,185,344	\$ -	3.48%	0.03	AAAm
TexSTAR	2,694,503	191,143	305,381	-	3,191,027	-	1.09%	0.01	AAAm
Investments Measured at NAV:									
Money Market Accounts	6,267	-	-	-	6,267	-	0.00%	-	AAAm
Texas CLASS	95,925,062	9,199,849	8,924,892	=	114,049,803	-	38.98%	0.39	AAAm
Investments Measured at Cost:									
Certificates of Deposit	9,932,213	-	-	-	9,932,213	-	3.39%	9.71	n/a
Investments Subject to Fair Value:									
U.S. Agencies	77,614,251	3,030,597	10,026,364	-	90,671,212	90,671,212	30.99%	320.65	AA+
Certificates of Deposit	3,521,303	1,467,748	-	-	4,989,051	4,989,051	1.71%	6.50	n/a
Corporate bonds	924,350	-	-	-	924,350	924,350	0.32%	2.59	A+
Municipal Bonds	44,161,604	10,291,232	4,204,366	=	58,657,202	58,657,202	20.05%	94.75	A to AAA
PARS OPEB Trust Program:									
Domestic Equities	-	-	-	240,435	240,435	-			
Fixed Income	=	-	-	710,962	710,962	-			
International Equity	=	-	-	50,646	50,646	-			
Real Estate				10,449	10,449				
Total Government-wide Plus PARS OPEB Trust	\$ 243,334,517	\$ 24,788,600	\$ 24,483,352	\$ 1,012,492	\$ 293,618,961	\$ 155,241,815	ı		

Investment pools, money markets, certificates of deposits (Level 1), and domestic equities are measured at amortized cost, net asset value, or cost; are valued using prices quoted in active markets for those securities; and are not required to be reported by levels in the table.

Investments in U.S. Agencies securities, certificates of deposits (Level 2), commercial paper, and municipal bonds classified in Level 2 of the fair value hierarchy are valued using a matrix pricing technique in accordance with pricing sources by the custodian bank. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices.

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Notes to Financial Statements

In order to meet the criteria to be recorded at amortized cost, investment pools must transact at a stable net asset value per share and maintain certain maturity, quality, liquidity and diversification requirements within the investment pool. The investment pools transact at a net asset value of \$1.00 per share, have weighted average maturity of 60 days or less and weighted average life of 120 days or less, investments held are highly rated by a nationally recognized statistical rating organization, have no more than 5% of portfolio with one issuer (excluding US government securities), and can meet reasonably foreseeable redemptions. TexPool and TexSTAR have a redemption notice period of one day and no maximum transaction amounts. The investment pools' authorities may only impose restrictions on redemptions in the event of a general suspension of trading on major securities market, general banking moratorium, or national or state emergency that affects the pools' liquidity.

TexPool is an external investment pool measured at amortized cost. The Texas Comptroller of Public Accounts is the sole officer, director, and shareholder of the Texas Treasury Safekeeping Trust Company, which is authorized to operate TexPool. In addition, the TexPool Advisory Board advises on TexPool's Investment Policy. This Board is composed equally of participants in TexPool and other persons who do not have a business relationship with TexPool who are qualified to advise TexPool.

TexSTAR is duly chartered by the State of Texas Interlocal Cooperation Act, is administered by Hilltop Securities, Inc. and J.P. Morgan Investment Management, Inc. (JPMIM), and managed by JPMIM, who provides custody and investment management. The primary objectives of TexSTAR are, in order of priority, preservation and protection of principal, maintenance of enough liquidity to meet participants' needs, and yield. The portfolio will maintain a dollar-weighted average maturity that does not exceed 60 days and seeks to maintain a net asset value of \$1.00 per share. TexSTAR uses amortized costs rather than fair value to report net position to compute share prices. Accordingly, the fair value of the position in TexSTAR is the same as the value of TexSTAR's shares.

Texas CLASS (Texas Cooperative Liquid Assets Security System) is an external investment pool measured at its net asset value. Texas CLASS' strategy is to seek preservation of principal, liquidity and current income through investment in a diversified portfolio of short-term marketable securities. The City has no unfunded commitments related to the investment pool. Texas CLASS has a redemption notice period of one day and may redeem daily. Authority over the investment pool may only impose restrictions on redemptions in the event of a general suspension of trading on major securities market, general banking moratorium or national or state emergency that affects the pool's liquidity. Texas CLASS was organized in March 1996 under a trust agreement executed by and among Texas local governmental entities in accordance with the Public Funds Investment Act, and the Texas Government Code and remains in full compliance with Government Code Chapter 2256. The fund is administered by Public Trust Advisors, LLC and is rated AAAm by Standard & Poor's Rating Services.

Investments in the Other Postemployment Benefit Trust Program (the "Trust") are held by a bank trust department separate from the City's cash and investments. The City has contracted with Public Agency Retirement Services (PARS) to manage the investment portfolio of the Trust Fund. The investments are subject to the policies and guidelines established by the committee members of the Trust.

# **Interest Rate Risk**

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Investments with interest rates that are fixed for longer periods of time are more likely to be subject to increased variability in their fair values due to changes in the market interest rates. The City manages its exposure to market price changes by avoiding over-concentration of assets in a specific maturity sector, limitation of average maturity of operating funds investments to less than eighteen months, and avoidance of over-concentration of assets in specific instruments other than U.S. Treasury Securities, U.S. Agency Obligations or Securities and authorized investment pools.

Notes to Financial Statements

### **Credit Risk**

The City's Investment policy, in conjunction with state law, specifies the type of credit rating of all authorized investments.

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This type of risk is typically expressed in terms of the credit ratings issued by a nationally recognized statistical rating organization. The City reduces the risk of issuer default by limiting investments to those instruments allowed by the Public Funds Investment Act, Chapter 2256, Texas Government Code. The City's investments in U.S. Agency securities (FFCB, FHLB, FHLMC, and FNMA) are rated AA+ by Standard & Poor's and Aaa by Moody's Investors Service.

The City's investments in municipal bonds are rated AA- by Standard and Poor's and Aa3 by Moody's Investors Service. Investments in TexPool, TexSTAR, Texas CLASS, and money market accounts carried a credit rating of AAAm by Standard & Poor's as of September 30, 2022.

### **Concentration of Credit Risk**

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The City's investment policy controls concentration of credit risk by limiting the amount of investment with a single issuer to no more than 35% of the total portfolio except for State approved investment pools and U.S. Government Securities and Agency Obligations. As of September 30, 2022, apart from funds invested in TexPool, TexSTAR, or Texas CLASS, the City did not have any investments with a single issuer exceeding 5% or more of the City's investments.

### **Custodial Credit Risk**

The custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party.

The custodial credit risk for investments is the risk that, in the event of failure of the counterparty to a transaction, a government will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. The City's investment policy minimizes custodial credit risk by requiring pledged securities to be in the name of the City.

The Public Funds Investment Act requires financial institutions to secure deposits made by state or local governmental bodies by pledging securities in an undivided collateral pool held by a depository regulated under state law. The market value of the pledged securities of the collateral must always remain at least equivalent to the bank balance less the FDIC insurance.

As of September 30, 2022, the City's deposits with financial institutions above the federal depository limits were fully collateralized.

Notes to Financial Statements

# Note 3. Receivables

Receivables at September 30, 2022, for both governmental and business-type activities, including the applicable allowances for uncollectible accounts, consist of the following:

	Property Taxes	Sales Taxes		Accrued Accounts		Interest		Other		Total	
General Fund	\$ 482,812	\$	5,025,306	\$ _	\$	64,176	\$	5,569,648	\$	11,141,942	
Debt Service	135,264		-	-		-		-		135,264	
General Capital Projects	-		-	-		154,175		420,043		574,218	
Grants Fund	-		-	88,830		-		-		88,830	
G.O. Bond Fund	-		-	-		59,011		-		59,011	
Nonmajor Governmental Funds	-		-	231,870		44,087		-		275,957	
Water and Sewer Fund	-		-	9,048,663		157,332		2,040,368		11,246,363	
Solid Waste Fund	-		-	811,313		4,849		521,569		1,337,731	
Drainage Fund	-		-	246,275		-		4,200		250,475	
Golf Course Fund	-		-	-		10,328		17,429		27,757	
Internal Service Funds			-	 16,711		92,941	_			109,652	
Gross Receivables Less: Allowance for	618,076		5,025,306	10,443,662		586,899		8,573,257		25,247,200	
Uncollectibles	(432,792)		-	(330,053)		-		(2,032,566)		(2,795,411)	
Total Net Receivables,		_		 				<u> </u>		<u> </u>	
Primary Government	\$ 185,284	\$	5,025,306	\$ 10,113,609	\$	586,899	\$	6,540,691	\$	22,451,789	
Component Units	\$ -	\$	4,946,992	\$ -	\$	175,754	\$	23,141	\$	5,145,887	

The Water and Sewer Fund, Solid Waste Fund, and Drainage Fund accounts receivable include unbilled charges for services rendered through September 30, 2022.

Notes to Financial Statements

# Note 4. Capital Assets

Capital asset activity for the year ended September 30, 2022, was as follows:

# **Governmental Activities**

	Se	Balance eptember 30 2021	Additions	Dispositions	А	.djustments/ Transfers	Se	Balance ptember 30, 2022
Governmental Funds:-		_	_	 				_
General capital assets								
not being depreciated:								
Land and land improvements	\$	156,158,009	\$ 8,095,173	\$ -	\$	-	\$	164,253,182
Construction in progress		22,059,752	 33,432,894	 		(11,049,314)		44,443,332
Total capital assets								
not being depreciated/amortized		178,217,761	 41,528,067	 		(11,049,314)		208,696,514
General capital assets								
being depreciated/amortized:								
Buildings		108,898,789	-	(350,114)		-		108,548,675
Improvements								
other than buildings		545,196,769	3,066,921	(6,272,959)		9,666,287		551,657,018
Furniture and fixtures		4,836,510	-	(273,024)		-		4,563,486
Vehicles		1,971,036	29,729	(207,475)		-		1,793,290
Machinery and equipment		8,750,359	2,967,601	(2,682,327)		1,383,027		10,418,660
Machinery and equipment - right-to-use		-	1,475,397	-		=		1,475,397
Total capital assets being								
depreciated/amortized		669,653,463	7,539,648	(9,785,899)		11,049,314		678,456,526
Less accumulated								
depreciation/amortization for:								
Buildings		(38,764,231)	(2,754,705)	350,112		-		(41,168,824)
Improvements								
other than buildings		(347,818,785)	(18,283,342)	6,272,960		-		(359,829,167)
Furniture and fixtures		(4,626,941)	(59,183)	273,024		-		(4,413,100)
Vehicles		(1,308,489)	(203,856)	207,476		-		(1,304,869)
Machinery and equipment		(7,653,719)	(632,038)	2,675,463		-		(5,610,294)
Machinery and equipment - right-to-use		-	(461,529)	-		=		(461,529)
Total accumulated								
depreciation/amortization		(400,172,165)	 (22,394,653)	 9,779,035		-		(412,787,783)
Total general capital assets								
being depreciated/amortized, net		269,481,298	 (14,855,005)	 (6,864)		11,049,314		265,668,743
General capital assets, net	\$	447,699,059	\$ 26,673,062	\$ (6,864)	\$		\$	474,365,257

	Balance September 30, 2021		Additions		Dispositions		Adjustments/ Transfers		Balance September 30, 2022	
Internal service funds assets										
not being depreciated:										
Construction in progress			\$	1,596,139		-	\$	-	\$	1,596,139
Total capital assets										
not being depreciated		-		1,596,139		-		-		1,596,139
Internal service funds										
assets being depreciated:										
Vehicles		18,261,748		367,979		(511,921)		-		18,117,806
Machinery and equipment		5,801,606		36,071		(154,674)		-		5,683,003
Total internal service					-					
assets being depreciated		24,063,354		404,050		(666,595)		-		23,800,809
Less accumulated										
depreciation for:										
Vehicles		(11,726,422)		(2,017,419)		511,921		-		(13,231,920)
Machinery and equipment		(4,412,934)		(439,368)		154,674		-		(4,697,628)
Total accumulated							-			
depreciation		(16,139,356)		(2,456,787)		666,595		-		(17,929,548)
Total Internal service funds		-		-						
capital assets being depreciated, net		7,923,998		(2,052,737)		-		-		5,871,261
Total Internal service funds										
capital assets, net		7,923,998		(456,598)		-		-		7,467,400
Governmental activities	-			, ,,,,,,	-		-			
capital assets, net	\$	455,623,057	\$	26,216,464	\$	(6,864)	\$	-	\$	481,832,657

# **Business-Type Activities**

	Se	Balance ptember 30, 2021	/	Additions		ositions / ansfers	Se	Balance eptember 30, 2022
Water and Sewer Activities:								
Capital assets not being depreciated:								
Land	\$	4,091,626	\$	-	\$	-	\$	4,091,626
Construction in progress		8,542,494		8,634,596		-		17,177,090
Total capital assets not								
being depreciated		12,634,120		8,634,596		-		21,268,716
Capital Assets Being depreciated:								
Towers, tanks, & pumps stations		222,547,151		1,577,824	(6	,639,897)		217,485,078
Machinery and equipment		3,314,105		490,045		(806,794)		2,997,356
Vehicles		850,418		-		(33,416)		817,002
Total capital assets								
being depreciated		226,711,674		2,067,869	(7	,480,107)		221,299,436
Less accumulated depreciation for:								
Towers, tanks, & pumps stations		(110,959,556)		(5,835,814)	6	,639,897		(110,155,473)
Machinery and equipment		(2,829,946)		(198,032)		806,794		(2,221,184)
Vehicles		(383,015)		(100,448)		33,416		(450,047)
Total accumulated								
depreciation		(114,172,517)		(6,134,294)	7	,480,107		(112,826,704)
Total capital assets								
being depreciated, net		112,539,157		(4,066,425)		-		108,472,732
Water and sewer activities								
capital assets, net	\$	125,173,277	\$	4,568,171	\$	-	\$	129,741,448

	Se	Balance ptember 30, 2021		Additions		positions / ransfers	Se	Balance eptember 30, 2022
Solid Waste Activities:								
Capital assets being depreciated:	ф	140 440	Φ.		ф		ф	140 440
Vehicles Total capital assets		140,440	\$		\$		\$	140,440
being depreciated		140,440						140,440
Less accumulated depreciation for:								
Vehicles		(77,242)		(14,044)		-		(91,286)
Total accumulated								
depreciation		(77,242)		(14,044)		-		(91,286)
Solid waste activities								
capital assets, net	\$	63,198	\$	(14,044)	\$	-	\$	49,154
Drainage Activities: Capital assets being depreciated: Other improvements Vehicles	\$	1,230,546 151,554	\$	- -		-	\$	1,230,546 151,554
Machinery and equipment		593,962		86,604		(194,431)		486,135
Total capital assets								
being depreciated		1,976,062		86,604		(194,431)		1,868,235
Less accumulated								
depreciation for:								
Other improvements		(245,245)		(48,985)		-		(294,230)
Vehicles		(90,923)		(13,473)		-		(104,396)
Machinery and equipment		(479,898)		(42,605)		194,431		(328,072)
Total accumulated								
depreciation		(816,066)		(105,063)		194,431		(726,698)
Drainage activities								
capital assets, net	\$	1,159,996	\$	(18,459)	\$	-	\$	1,141,537
Golf Course Activities:								
Capital assets being depreciated/amortized:	Φ.		ф	420 202	ф		ф	420 202
Machinery and equipment - right-to-use	\$	1 552 507	\$	430,202	\$	-	\$	430,202
Machinery and equipment		1,552,587		18,839				1,571,426
Total capital assets		1 550 507		449,041				2 001 420
being depreciated/amortized Less accumulated		1,552,587		449,041				2,001,628
depreciation/amortization for:								
Machinery and equipment - right-to-use				(152,550)				(152,550)
Machinery and equipment		(1,234,830)		(167,023)		-		(1,401,853)
Total accumulated		(1,234,630)		(107,023)				(1,401,653)
depreciation/amortization		(1,234,830)		(319,573)		_		(1,554,403)
Golf course activities		(1,234,030)		(317,373)				(1,554,405)
capital assets, net		317,757		129,468		-		447,225
• •		·		<u> </u>	-			<u> </u>
Business-type activities								
capital assets, net	\$	126,714,228	\$	4,665,136	\$	-	\$	131,379,364
		<del></del>						

	Balance September 30, 2021	Additions	Dispositions	Adjustments/ Transfers	Balance September 30, 2022
Economic Development Corporation:					
Capital assets not being depreciated:					
Land and Land Improvements	\$ 18,799,062	\$ -	\$ (6,013,533)	\$ -	\$ 12,785,529
Total capital assets			(		
not being depreciated	18,799,062		(6,013,533)		12,785,529
Capital assets being depreciated:	1 004 001				1 004 001
Buildings Total capital assets being	1,004,091				1,004,091
depreciated	1,004,091	-	-	-	1,004,091
•	1,001,071				1,001,071
Less accumulated depreciation for:					
Buildings	(125,512)	(50,205)			(175,717)
Total accumulated depreciation	(125 512)	(EO 20E)			(175 717)
Total accumulated depreciation	(125,512)	(50,205)			(175,717)
Total capital assets being depreciated, net	878,579	(50,205)	-	_	828,374
Economic Development Corporation					
capital assets, net	\$ 19,677,641	\$ (50,205)	\$ (6,013,533)	\$ -	\$ 13,613,903
•					
Community Development Corporation:					
Capital assets not being depreciated:					
Land and Land Improvements	\$ 2,239,201	\$ -	\$ -	\$ -	\$ 2,239,201
Construction in progress	2,217,403	1,770,690	· •	(1,820,373)	2,167,720
Total capital assets					
not being depreciated	4,456,604	1,770,690		(1,820,373)	4,406,921
Capital assets being depreciated:					
Buildings	36,225,091	-	(22,169)	-	36,202,922
Machine & Equipment	3,099,175	229,043	(46,007)	-	3,282,211
Improvements other than buildings	38,207,511	-	(226,493)	1,820,373	39,801,391
Vehicles	783,228	-	(80,632)	-	702,596
Total capital assets being depreciated	78,315,005	229,043	(375,301)	1,820,373	79,989,120
depreciated	76,313,003	229,043	(375,301)	1,020,373	79,969,120
Less accumulated depreciation for:					
Buildings	(10,683,208)	(912,819)	22,169	-	(11,573,858)
Machinery & Equipment	(2,431,805)	(275,189)	46,007	-	(2,660,987)
Improvements other than buildings	(22,181,824)	(2,238,651)	226,493	-	(24,193,982)
Vehicles	(668,667)	(42,151)	80,632		(630,186)
±	(05.0/5.504)	(0.4(0.040)	075 004		(20.050.040)
Total accumulated depreciation	(35,965,504)	(3,468,810)	375,301		(39,059,013)
Total capital assets being depreciated, net	42,349,501	(3,239,767)		1,820,373	40,930,107
Community Development Corporation					
capital assets, net	\$ 46,806,105	\$ (1,469,077)	\$ -	\$ -	\$ 45,337,028
Component units capital assets, net	\$ 66,483,746	\$ (1,519,282)	\$ (6,013,533)	\$ -	\$ 58,950,931

Notes to Financial Statements

Depreciation expense was charged as direct expense to programs of the primary government and component units as follows:

Governmental activities:	
General government	\$ 1,360,332
Public safety	1,326,031
Public works	16,266,579
Culture and recreation	3,414,999
Community development	 26,712
Total depreciation and amortization expense - General capital assets	22,394,653
Internal Service Funds	 2,456,787
Total depreciation/amortization expense - Governmental activities	\$ 24,851,440
Business-type activities:	
Water and sewer	\$ 6,134,294
Solid waste	14,044
Drainage utility	105,063
Golf course	 319,573
Total depreciation/amortization expense - Business-type activities	\$ 6,572,974
Component units:	
Allen Economic Development Corporation	\$ 50,205
Allen Community Development Corporation	 3,468,810
Total depreciation/amortization expense - Component units	\$ 3,519,015

Outstanding commitments at September 30, 2022, under authorized construction contracts totaled \$63,894,530. These outstanding commitments for capital projects will be funded from unexpended bond proceeds and additional general obligation bonds.

# Note 5. Long-term Debt

At September 30, 2022, bonds payable consisted of the following individual issues:

General Obligation Bonds:

\$1,595,000 Series 2006 Bonds due in annual installments of \$50,000 to \$115,000 through August 15, 2026;	
interest at 4.0% to 4.2%.	\$ 430,000
\$5,065,000 Series 2013 Bonds due in annual installments	
of \$190,000 to \$340,000 through August 15, 2032;	
interest at 2.0% to 3.5%.	2,975,000
\$10,595,000 Series 2014 Bonds due in annual installments	
of \$375,000 to \$740,000 through August 15, 2033;	
interest at 2.0% to 4.0%.	6,860,000
\$32,245,000 Series 2015 Refunding and Improvement Bonds	
due in annual installments of \$160,000 to \$3,605,000 through	
August 15, 2034; interest at 2.0% to 5.0%.	11,700,000

General Obligation Bonds - continued

<u> </u>		
\$6,910,000 Series 2016 Refunding Bonds due in annual		
installments of \$775,000 to \$1,000,000 through		
August 15, 2028; interest at 2.0% to 4.0%.	\$	5,135,000
\$11,845,000 Series 2017 Bonds due in annual installments		
of \$645,000 to \$1,130,000 through August 15, 2032;		
interest at 2.25% to 5.0%.		8,065,000
\$8,355,000 Series 2018 Bonds due in annual installments		
of \$400,000 to \$725,000 through August 15, 2033;		
interest at 2.0% to 5.0%.		6,395,000
\$8,630,000 Series 2019 Refunding and Improvement Bonds		
due in annual installments of \$370,000 to \$2,165,000 through		
August 15, 2034; interest at 2.5% to 4.0%.		5,715,000
\$23,385,000 Series 2020 Refunding and Improvement Bonds		
due in annual installments of \$1,020,000 to \$3,355,000 through		
August 15, 2035; interest at 2.0% to 4.0%.		17,710,000
\$10,595,000 Series 2021 Refunding and Improvement Bonds		
due in annual installments of \$120,000 to \$2,575,000 through		
August 15, 2036; interest at 3.0% to 5.0%.		7,900,000
· <b>J</b>		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
\$23,000,000 Series 2022 General Obligation Bonds		
due in annual installments of \$775,000 to \$1,705,000 through		
August 15, 2041; interest at 4.0% to 5.0%.		23,000,000
Unamortized premium on general obligation bonds.		8,771,037
	\$	104,656,037
Certificates of Obligation:		
\$22,945,000 Series 2021 Tax & Revenue Certificates due		
in annual installments of \$1,075,000 to \$2,035,000		
through August 15, 2036; interest at the rate of 4%-5%.	\$	21,870,000
Unamortized premium on certificates of obligation.		4,468,466
	\$	26,338,466
Tax Notes:		
\$3,175,000 Series 2020 Tax Notes due in annual		
installments of \$475,000 to \$580,000 through August 15, 2026; interest at the rate of 4%.	\$	2,200,000
	Ψ	2,200,000
Unamortized premium on tax notes.		179,838
	\$	2,379,838

Water and Sewer Revenue Bonds:   \$3,370,000 Series 2013 Refunding bonds due in installments of \$90,000 to \$385,000 through June 1, 2025; with interest at the rate of 2.0% to 3.0%.   \$ 1,015,000     \$1,280,000 Series 2014 Refunding Bonds due in installments of \$105,000 to \$265,000 through June 1, 2024; with interest at the rate of 2.1%.   240,000     \$9,330,000 Series 2018 Bonds due in installments of \$290,000 to \$670,000 through June 1, 2038; with interest at the rate of 2.0% to 5.0%.   7,990,000     \$3,3845,000 Series 2019 Bonds due in installments of \$150,000 to \$265,000 through June 1, 2039; with interest at the rate of 2.0% to 5.0%.   3,385,000     \$4,880,000 Series 2019 Bonds due in installments of \$150,000 to \$265,000 through June 1, 2040; with interest at the rate of 2.0% to 5.0%.   4,500,000     \$4,880,000 Series 2020 Bonds due in installments of \$175,000 to \$360,000 through June 1, 2040; with interest at the rate of 2.0% to 5.0%.   4,500,000     \$10,675,000 Series 2021 Bonds due in installments of \$400,00 to \$715,000 through June 1, 2036; with interest at the rate of 2.0% to 5.0%.   10,270,000     Unamortized premium on water and sewer revenue bonds.   3,069,408    AEDC Sales Tax Revenue Bonds:   \$11,810,000 Series 20217A Refunding Bonds due in annual installments of \$880,000 to \$1,335,000 through September 1, 2027; interest at 2.0% to 5.0%.   \$6,065,000     \$2,110,000 Series 2020 Sales Tax Revenue Bonds   40,000 Series 2020 S		Bus	siness-type
of \$105,000 to \$265,000 through June 1, 2024; with interest at the rate of 2.1%. 240,000  \$9,330,000 Series 2018 Bonds due in installments of \$290,000 to \$670,000 through June 1, 2038; with interest at the rate of 2.0% to 5.0%. 7,990,000  \$3,845,000 Series 2019 Bonds due in installments of \$150,000 to \$225,000 through June 1, 2039; with interest at the rate of 2.0% to 4.0%. 3,385,000  \$4,880,000 Series 2020 Bonds due in installments of \$175,000 to \$360,000 through June 1, 2040; with interest at the rate of 2.0% to 5.0%. 4,500,000  \$10,675,000 Series 2020 Bonds due in installments of \$175,000 to \$360,000 through June 1, 2040; with interest at the rate of 2.0% to 5.0%. 4,500,000  \$10,675,000 Series 2021 Bonds due in installments of \$400,00 to \$715,000 through June 1, 2036; with interest at the rate of 2.0% to 5.0%. 10,270,000  Unamortized premium on water and sewer revenue bonds. 3,069,408  AEDC Sales Tax Revenue Bonds: \$11,810,000 Series 2017A Refunding Bonds due in annual installments of \$880,000 to \$1,335,000 through September 1, 2027; interest at 2.0% to 5.0%. \$6,065,000  \$2,110,000 Series 2020 Sales Tax Revenue Bonds due in annual installments of \$200,000 to \$225,000 through September 1, 2030; interest at 7,5% to 2.0%. \$1,710,000 through September 1, 2036; interest at .65% to 2.45%. 2,295,000  Unamortized premium on AEDC sales tax revenue bonds. 364,477  \$10,434,477  ACDC Sales Tax Revenue Bonds: \$31,235,000 Series 2016 Refunding Bonds due in annual installments of \$1,715,000 to \$3,825,000 through September 1, 2025; interest at 0.750% to 2.353%. \$20,715,000	\$3,370,000 Series 2013 Refunding Bonds due in installments of \$90,000 to \$385,000 through June 1, 2025; with	\$	1,015,000
of \$290,000 to \$670,000 through June 1, 2038; with interest at the rate of 2.0% to 5.0%.  \$3,845,000 Series 2019 Bonds due in installments of \$150,000 to \$265,000 through June 1, 2039; with interest at the rate of 2.0% to 4.0%.  \$4,880,000 Series 2020 Bonds due in installments of \$175,000 to \$360,000 through June 1, 2040; with interest at the rate of 2.0% to 5.0%.  \$10,675,000 Series 2021 Bonds due in installments of \$175,000 to \$360,000 through June 1, 2040; with interest at the rate of 2.0% to 5.0%.  \$10,675,000 Series 2021 Bonds due in installments of \$400,00 to \$715,000 through June 1, 2036; with interest at the rate of 2.0% to 5.0%.  Unamortized premium on water and sewer revenue bonds.  \$3,069,408  AEDC Sales Tax Revenue Bonds: \$11,810,000 Series 2017A Refunding Bonds due in annual installments of \$880,000 to \$1,335,000 through September 1, 2027; interest at 2.0% to 5.0%.  \$2,110,000 Series 2020 Sales Tax Revenue Bonds due in annual installments of \$200,000 to \$225,000 through September 1, 2030; interest at 7.5% to 2.0%.  \$2,295,001 Series 2020 Sales Tax Revenue Bonds due in annual installments of \$160,000 to \$200,000 through September 1, 2036; interest at .65% to 2.45%.  Unamortized premium on AEDC sales tax revenue bonds.  \$30,4477  ACDC Sales Tax Revenue Bonds: \$31,235,000 Series 2016 Refunding Bonds due in annual installments of \$1,715,000 to \$3,825,000 through September 1, 2025; interest at 0.750% to 2.353%.  \$20,715,000	of \$105,000 to \$265,000 through June 1, 2024; with		240,000
of \$150,000 to \$265,000 through June 1, 2039; with interest at the rate of 2.0% to 4.0%.  \$4,880,000 Series 2020 Bonds due in installments of \$175,000 to \$360,000 through June 1, 2040; with interest at the rate of 2.0% to 5.0%.  \$10,675,000 Series 2021 Bonds due in installments of \$400,000 to \$715,000 through June 1, 2036; with interest at the rate of 2.0% to 5.0%.  Unamortized premium on water and sewer revenue bonds.  \$10,270,000  Unamortized premium on water and sewer revenue bonds.  \$11,810,000 Series 2017A Refunding Bonds due in annual installments of \$880,000 to \$1,335,000 through September 1, 2027; interest at 2.0% to 5.0%.  \$2,110,000 Series 2020 Sales Tax Revenue Bonds due in annual installments of \$200,000 to \$225,000 through September 1, 2030; interest at 7.5% to 2.0%.  \$2,295,001 Series 2020 Sales Tax Revenue Bonds due in annual installments of \$160,000 to \$200,000 through September 1, 2036; interest at .65% to 2.45%.  Unamortized premium on AEDC sales tax revenue bonds.  \$30,4477  \$10,434,477  ACDC Sales Tax Revenue Bonds:  \$31,235,000 Series 2016 Refunding Bonds due in annual installments of \$1,715,000 to \$3,825,000 through September 1, 2025; interest at 0.750% to 2.353%.  \$20,715,000	of \$290,000 to \$670,000 through June 1, 2038; with		7,990,000
of \$175,000 to \$360,000 through June 1, 2040; with interest at the rate of 2.0% to 5.0%.  \$10,675,000 Series 2021 Bonds due in installments of \$400,00 to \$715,000 through June 1, 2036; with interest at the rate of 2.0% to 5.0%.  Unamortized premium on water and sewer revenue bonds.  \$30,469,408  AEDC Sales Tax Revenue Bonds: \$11,810,000 Series 2017A Refunding Bonds due in annual installments of \$880,000 to \$1,335,000 through September 1, 2027; interest at 2.0% to 5.0%.  \$2,110,000 Series 2020 Sales Tax Revenue Bonds due in annual installments of \$200,000 to \$225,000 through September 1, 2030; interest at 7.5% to 2.0%.  \$2,295,001 Series 2020 Sales Tax Revenue Bonds due in annual installments of \$160,000 to \$200,000 through September 1, 2036; interest at .65% to 2.45%.  Q,295,000  Unamortized premium on AEDC sales tax revenue bonds.  \$364,477 \$10,434,477  ACDC Sales Tax Revenue Bonds: \$31,235,000 Series 2016 Refunding Bonds due in annual installments of \$1,715,000 to \$3,825,000 through September 1, 2025; interest at 0.750% to 2.353%.  \$20,715,000	of \$150,000 to \$265,000 through June 1, 2039; with		3,385,000
of \$400,00 to \$715,000 through June 1, 2036; with interest at the rate of 2.0% to 5.0%.  Unamortized premium on water and sewer revenue bonds.  3,069,408  \$30,469,408  AEDC Sales Tax Revenue Bonds:  \$11,810,000 Series 2017A Refunding Bonds due in annual installments of \$880,000 to \$1,335,000 through September 1, 2027; interest at 2.0% to 5.0%.  \$2,110,000 Series 2020 Sales Tax Revenue Bonds due in annual installments of \$200,000 to \$225,000 through September 1, 2030; interest at .75% to 2.0%.  \$2,295,001 Series 2020 Sales Tax Revenue Bonds due in annual installments of \$160,000 to \$200,000 through September 1, 2036; interest at .65% to 2.45%.  Unamortized premium on AEDC sales tax revenue bonds.  \$31,235,000 Series 2016 Refunding Bonds due in annual installments of \$1,715,000 to \$3,825,000 through September 1, 2025; interest at 0.750% to 2.353%.  \$20,715,000	of \$175,000 to \$360,000 through June 1, 2040; with		4,500,000
### State   \$ 30,469,408 ### State   \$ 30,665,000 ### State   \$ 6,065,000 ### State   \$ 6,065,000 ### State   \$ 6,065,000 ### State   \$ 6,065,000 ### State   \$ 30,710,000 ### State   \$ 30,710,000 ### State   \$ 30,710,000 ### State   \$ 30,469,408 ### State   \$ 30,469,408 ### State   \$ 30,665,000 ### State   \$ 30,665,000 ### State   \$ 30,665,000 ### State   \$ 30,710,000 ### State   \$ 30,469,409 ### State   \$ 30,665,000	of \$400,00 to \$715,000 through June 1, 2036; with		10,270,000
AEDC Sales Tax Revenue Bonds:  \$11,810,000 Series 2017A Refunding Bonds due in annual installments of \$880,000 to \$1,335,000 through September 1, 2027; interest at 2.0% to 5.0%.  \$2,110,000 Series 2020 Sales Tax Revenue Bonds due in annual installments of \$200,000 to \$225,000 through September 1, 2030; interest at .75% to 2.0%.  \$2,295,001 Series 2020 Sales Tax Revenue Bonds due in annual installments of \$160,000 to \$200,000 through September 1, 2036; interest at .65% to 2.45%.  Unamortized premium on AEDC sales tax revenue bonds.  \$364,477  ACDC Sales Tax Revenue Bonds: \$31,235,000 Series 2016 Refunding Bonds due in annual installments of \$1,715,000 to \$3,825,000 through September 1, 2025; interest at 0.750% to 2.353%.  \$20,715,000	Unamortized premium on water and sewer revenue bonds.		3,069,408
\$11,810,000 Series 2017A Refunding Bonds due in annual installments of \$880,000 to \$1,335,000 through September 1, 2027; interest at 2.0% to 5.0%.  \$2,110,000 Series 2020 Sales Tax Revenue Bonds due in annual installments of \$200,000 to \$225,000 through September 1, 2030; interest at .75% to 2.0%.  \$2,295,001 Series 2020 Sales Tax Revenue Bonds due in annual installments of \$160,000 to \$200,000 through September 1, 2036; interest at .65% to 2.45%.  Unamortized premium on AEDC sales tax revenue bonds.  \$364,477  ACDC Sales Tax Revenue Bonds:  \$31,235,000 Series 2016 Refunding Bonds due in annual installments of \$1,715,000 to \$3,825,000 through September 1, 2025; interest at 0.750% to 2.353%.  \$20,715,000		\$	30,469,408
due in annual installments of \$200,000 to \$225,000 through September 1, 2030; interest at .75% to 2.0%. \$2,295,001 Series 2020 Sales Tax Revenue Bonds due in annual installments of \$160,000 to \$200,000 through September 1, 2036; interest at .65% to 2.45%.  Unamortized premium on AEDC sales tax revenue bonds.  \$364,477 \$10,434,477  ACDC Sales Tax Revenue Bonds: \$31,235,000 Series 2016 Refunding Bonds due in annual installments of \$1,715,000 to \$3,825,000 through September 1, 2025; interest at 0.750% to 2.353%.  \$20,715,000	\$11,810,000 Series 2017A Refunding Bonds due in annual installments of \$880,000 to \$1,335,000 through	\$	6,065,000
through September 1, 2036; interest at .65% to 2.45%.  Unamortized premium on AEDC sales tax revenue bonds.  364,477  \$ 10,434,477  ACDC Sales Tax Revenue Bonds:  \$31,235,000 Series 2016 Refunding Bonds due in annual installments of \$1,715,000 to \$3,825,000 through September 1, 2025; interest at 0.750% to 2.353%.  \$ 20,715,000	due in annual installments of \$200,000 to \$225,000 through September 1, 2030; interest at .75% to 2.0%. \$2,295,001 Series 2020 Sales Tax Revenue Bonds		1,710,000
\$ 10,434,477  ACDC Sales Tax Revenue Bonds:  \$31,235,000 Series 2016 Refunding Bonds due in  annual installments of \$1,715,000 to \$3,825,000 through  September 1, 2025; interest at 0.750% to 2.353%.  \$ 20,715,000			2,295,000
ACDC Sales Tax Revenue Bonds:  \$31,235,000 Series 2016 Refunding Bonds due in annual installments of \$1,715,000 to \$3,825,000 through September 1, 2025; interest at 0.750% to 2.353%.  \$20,715,000	Unamortized premium on AEDC sales tax revenue bonds.		364,477
\$31,235,000 Series 2016 Refunding Bonds due in annual installments of \$1,715,000 to \$3,825,000 through September 1, 2025; interest at 0.750% to 2.353%.		\$	10,434,477
	\$31,235,000 Series 2016 Refunding Bonds due in		
\$ 20,715,000	September 1, 2025; interest at 0.750% to 2.353%.	\$	20,715,000
		\$	20,715,000

Notes to Financial Statements

The following is a summary of long-term debt transactions, including current portion, of the City for the year ended September 30, 2022:

	Balance				Balance		Due
	Beginning				End	Within One Year	
	of Year	1	Increases	Decreases	of Year		
Governmental Activities	,				,		
General obligation bonds	\$ 82,380,000	\$	23,000,000	\$ (9,495,000)	\$ 95,885,000	\$	9,515,000
Certificates of obligation	22,945,000		-	(1,075,000)	21,870,000		1,130,000
Tax notes	3,580,000			(1,380,000)	2,200,000		520,000
Financed purchases	102,538			(102,538)	-		-
Right-to-use leases	-		1,475,397	(454,530)	1,020,867		430,581
Premiums (discounts)	15,370,849		2,777,611	(4,729,119)	13,419,341		2,285,673
Compensated absences	8,228,298		5,840,689	(6,047,664)	8,021,323		6,712,627
Net OPEB liability	1,924,927		240,737	-	2,165,664		-
Net pension liability	19,586,451		-	(10,195,679)	9,390,772		-
Governmental activity	 						
long-term debt	\$ 154,118,063	\$	33,334,434	\$ (33,479,530)	\$ 153,972,967	\$	20,593,881

The general fund has typically been used to liquidate the liability for compensated absences for governmental activities.

		Balance Beginning of Year		Increases Decreases		Balance End of Year		Due Within One Year	
Business-Type Activities									
Water and sewer revenue bonds	\$	28,955,000	\$	-	\$	(1,555,000)	\$ 27,400,000	\$	1,575,000
Financed purchases		332,535		18,839		(159,929)	191,445		143,931
Right-to-use leases		-		430,202		(151,048)	279,154		161,782
Premiums (discounts)		3,480,106		-		(410,698)	3,069,408		323,399
Net pension liability		2,435,432		-		(1,133,319)	1,302,113		-
Net OPEB liability		232,784		26,748		-	259,532		-
Compensated absences		836,174		594,851		(629,529)	 801,496		604,615
Business-type activity long-term debt	\$	36,272,031	\$	1,070,640	\$	(4,039,523)	\$ 33,303,148	\$	2,808,727
Component Units									
Allen Community Development Corporation									
Sales tax revenue bonds	\$	22,530,000	\$	-	\$	(1,815,000)	\$ 20,715,000	\$	1,850,000
ACDC long-term debt	\$	22,530,000	\$	-	\$	(1,815,000)	\$ 20,715,000	\$	1,850,000
Allen Economic Development Corporation									
Sales tax revenue bonds	\$	11,315,000	\$	-	\$	(1,245,000)	\$ 10,070,000	\$	1,305,000
Note payable		666,522		-		(666,522)	-		-
Premiums (discounts)		727,972		-		(363,495)	364,477		122,799
AEDC long-term debt	\$	12,709,494	\$		\$	(2,275,017)	\$ 10,434,477	\$	1,427,799
Component units long-term debt	\$	35,239,494	\$	-	\$	(4,090,017)	\$ 31,149,477	\$	3,277,799

Notes to Financial Statements

### **Bond Issuances**

On June 1, 2022, the City issued *City of Allen, Texas General Obligation Bonds, Series 2022*, in the amount of \$23,000,000 for acquiring, constructing, improving, and equipping park and recreational facilities, including the acquisition of land, constructing, renovating, improving and expanding municipal library facilities, acquiring, constructing, renovating, improving, expanding and equipping public safety facilities and the acquisition of land, including fire stations and police training facility, acquiring, constructing, improving and maintaining streets, thoroughfares, bridges, alleyways and sidewalks within the City, including related storm drainage improvements, traffic signalization and signage, streetscaping and median improvements, and utility relocations and the acquisition of land and right of way. Total bond proceeds totaled \$25,777,611 and includes a premium of \$2,777,611. Expenses incurred to deliver the Series 2022 bonds, including issuance costs, underwriter's discount, and agents' fees amounted to \$256,611. The Series 2022 bonds incur an average cost over the life of the debt at a rate of 4.00%-5.00% and mature annually, with semi-annual interest payments.

# **Annual Requirements to Retire Debt Obligations**

The City intends to retire all its general long-term liabilities, plus accrued interest, from ad valorem taxes and other current revenues. The proprietary fund type long-term debt, plus accrued interest, will be repaid from operating revenues of the Water and Sewer Fund. The annual aggregate maturities for each bond type for the years subsequent to September 30, 2022, are on the following pages.

# **General Obligation Bonds**

Annual debt service requirements to maturity for general obligation bonds, including interest, are as follows:

		Governmenta	al Activ	ities			
Fiscal Year Ending							
September 30,		Principal		Interest	 Total		
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		
2028-2032		32,065,000		8,332,628	40,397,628		
2033-2037		15,025,000		2,798,150	17,823,150		
2038-2042		6,435,000		656,200	 7,091,200		
Total	\$	95,885,000	\$	28,118,099	\$ 124,003,099		

Notes to Financial Statements

# Certificates of Obligation

Annual debt service requirements to maturity for certificates of obligation, including interest, are as follows:

	Governmenta	al Activi	ties	
Fiscal Year Ending				
September 30,	Principal		Interest	Total
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
2028-2032	7,950,000		2,609,950	10,559,950
2033-2037	7,670,000		782,400	8,452,400
Total	\$ 21,870,000	\$	7,711,100	\$ 29,581,100

# Tax Notes

Annual debt service requirements to maturity for the Tax Notes, including interest, are as follows:

		Governmenta	al Activiti	es	
Fiscal Year Ending					
September 30,	Principal		Ir	nterest	 Total
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
Total	\$	2,200,000	\$	224,000	\$ 2,424,000

# Waterworks and Sewer System Revenue Bonds

Revenue bonds debt service requirements to maturity, including interest, are as follows:

	Business-type	Activit	ies	
Fiscal Year Ending				
September 30	 Principal		Interest	 Total
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
2028-2032	6,880,000		3,556,050	10,436,050
2033-2037	8,490,000		1,939,800	10,429,800
2038-2042	4,960,000		371,450	 5,331,450
Total	\$ 27,400,000	\$	10,542,574	\$ 37,942,574

Notes to Financial Statements

# AEDC Sales Tax and Revenue Bonds

Sales Tax Revenue bond debt service requirements to maturity, including interest, are as follows:

	AED	C		
Fiscal Year Ending				
September 30,	Principal		Interest	 Total
2023	\$ 1,305,000	\$	371,792	\$ 1,676,792
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
2028-2032	1,540,000		170,508	1,710,508
2033-2037	 770,000		46,927	 816,927
Total	\$ 10,070,000	\$	1,467,298	\$ 11,537,298

# ACDC Sales Tax and Revenue Bonds

Sales Tax Revenue bond debt service requirements to maturity, including interest, are as follows

		AC	DC				
Fiscal Year Ending September 30,	o contract of the contract of			 Total			
2023	\$	1,850,000	\$	560,560	\$ 2,410,560		
2024		1,890,000		521,192	2,411,192		
2025		1,935,000		1,935,000 476,721		476,721	2,411,721
2026		1,980,000		431,190	2,411,190		
2027		2,030,000		382,423	2,412,423		
2028-2032		11,030,000		1,027,080	12,057,080		
Total	\$	20,715,000	\$	3,399,167	\$ 24,114,167		

A schedule of authorized but unissued direct General Obligation Bonds as of September 30, 2022, is as follows:

Purpose	Date of Authorization	2.19.1.2.1.		·	Issued in 2022	Unissued Balance		
Service Center Facilities	5/12/2007	\$	14,500,000	\$ 12,500,000	\$	-	\$	2,000,000
Library	5/7/2016		16,045,000	2,431,000		13,614,000		-
Streets and Drainage	5/7/2016		23,890,000	18,228,000		762,000		4,900,000
Parks	5/7/2016		27,000,000	18,000,000		3,000,000		6,000,000
Public Art Projects	5/7/2016		1,770,000	867,940		-		902,060
Public Safety	5/7/2016		24,445,000	 13,000,000		8,145,000		3,300,000
		\$	107,650,000	\$ 65,026,940	\$	25,521,000	\$	17,102,060

Notes to Financial Statements

# Waterworks and Sewer System Revenue Bonds

Waterworks and Sewer System Revenue Bonds are used to finance the acquisition of major capital improvements for the City's water and sewer system and related facilities. Water and Sewer Revenue Bonds and Refunding Bonds are payable solely from and, equally secured by, a first lien on and pledge of the net revenue of the City's combined waterworks and sanitary sewer systems.

The City is required by the applicable revenue bond indentures to pledge the net revenues of the Water and Sewer Enterprise Fund for the retirement of its outstanding revenue bonds, including interest thereon, and is required to maintain debt service funds and bond reserve funds for all such bonds outstanding.

Funds aggregating \$1,230,726 at September 30, 2022, are restricted within the Water and Sewer Enterprise Fund for servicing of the debt. The respective bond indentures require the City to make equal monthly payments to the restricted accounts to accumulate the annual principal and interest requirements as they become due.

The ordinances authorizing the Revenue Bonds stipulate that the City will deposit, in addition to principal and interest requirements, certain amounts in a reserve fund. Amounts in the reserve fund are to be used to pay principal and interest on outstanding bonds whenever enough funds are not available in the bond interest and redemption fund. The bond indentures require that the City accumulate reserves to an amount equal to the average annual principal and interest requirements of all outstanding bonds secured by the net revenues of the system. Such reserves are funded up to the required level in equal monthly installments over a maximum five-year period, as defined in the indentures. Amounts in the reserve fund at September 30, 2022, of \$3,142,683 are adequate to meet the reserve requirements.

At September 30, 2022, restricted assets, which include amounts in the Water and Sewer Revenue Bond Debt Service and the Revenue Bond Reserve Fund, were as follows:

Revenue bond reserve fund	\$ 2,034,419
Revenue bond debt service	 1,108,264
	\$ 3,142,683
Net position reserved for Water and Sewer revenue bond retirement is detailed as follows:	
Restricted assets, revenue bond debt	
Service and reserve funds	\$ 3,142,683
Accrued interest, payable from restricted assets	(336,957)
Current maturities of revenue bonds,	
payable from restricted assets	(1,575,000)
Reserved for water and sewer revenue bonds principal and interest	\$ 1,230,726

The City complies with the various requirements of the bond ordinances.

### **Financed Purchases**

The City has acquired office equipment, a building, and land under various agreements accounted for as financed purchases. As of September 30, 2022, the capitalized costs of business-type property under financed purchase arrangements were \$790,281.

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Notes to Financial Statements

The terms of the leases range from 3 - 5 years and call for monthly and annual payments over the life of the agreements. The future minimum payments under financed purchase arrangements and the net present value of the future minimum payments at September 30, 2022, are as follows:

Fiscal Year Ending	Business-type Activities									
September 30,	Principal		In	terest		Total				
2023	\$	143,931	\$	4,915	\$	148,846				
2024		15,540		1,964		17,504				
2025		16,311		1,193		17,504				
2026		15,663		383		16,046				
Total	\$	191,445	\$	8,455	\$	199,900				

### Leases

### Lessee

The City is a lessee for noncancellable leases of buildings, copiers, and other equipment. The City recognizes a lease liability, reported with long-term debt, and a right-to-use lease asset (leased asset), reported with other capital assets, in the government-wide and proprietary fund financial statements. The City recognizes lease liabilities with lease payments of \$20,000 or more.

At the commencement of a lease, the City initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over the shorter of the lease term or its useful life. Key estimates and judgments related to leases include how the City determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- The City uses the interest rate charged by the lessor as the discount rate. When the interest rate
  charged by the lessor is not provided, the City generally uses its estimated incremental borrowing
  rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease.
- Lease payments included in the measurement of the lease liability are composed of fixed
  payments, variable payments fixed in substance or that depend on an index or a rate, purchase
  option price that the City is reasonably certain to exercise, lease incentives receivable from the
  lessor, and any other payments that are reasonably certain of being required based on an
  assessment of all relevant factors.

The City monitors changes in circumstances that would require a remeasurement of its leases and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Notes to Financial Statements

The future principal and interest lease payments as of fiscal year-end are as follows:

Fiscal Year Ending	Gov	ernm/	nental Activ	/ities	3		Bus	iness-	type Activ	/ities	
September 30,	Principal	- 1	nterest		Total	F	rincipal	Ir	nterest		Total
2023	\$ 430,581	\$	33,246	\$	463,827	\$	161,782	\$	5,535	\$	167,317
2024	407,324		17,241		424,565		108,430		1,071		109,501
2025	146,856		4,277		151,133		8,942		6		8,948
2026	36,106		80		36,186		-		-		-
Total	\$ 1,020,867	\$	54,844	\$	1,075,711	\$	279,154	\$	6,612	\$	285,766

### Note 6. Interfund Transfers

Individual fund operating transfers for fiscal year ended September 30, 2022, were as follows:

Fund	Transfers In	Transfers Out
Major Governmental Funds:		
General Fund	\$ 6,095,044	\$ 4,934,474
General Capital Projects	2,950,000	-
General Obligation Bonds	-	285,391
Grant Fund	4,532	-
Debt Service Fund	816,326	
Total Major Governmental Funds	9,865,902	5,219,865
Nonmajor Governmental Funds:		
Special Revenue	-	92,113
Hotel Occupancy Tax		2,705
Total Nonmajor Governmental Funds		94,818
Major Enterprise Funds:		
Water and Sewer Fund	50,811	5,096,622
Solid Waste Fund	-	895,119
Drainage Utility Fund		425,047
Total Major Enterprise Funds	50,811	6,416,788
Internal Service Funds:		
Facility Maintenance Fund	414,758	-
Risk Management Fund	1,400,000	
Total Internal Service Funds	1,814,758	
Total Transfers	\$ 11,731,471	\$ 11,731,471

Transfers are used to move unrestricted funds to finance various programs that the City must account for in other funds in accordance with budgetary authorizations, including amounts provided as subsidies or matching funds for various grant programs and to support cash financing of capital projects.

Notes to Financial Statements

The fund financial statements show:

Governmental funds: Total transfer in of \$9,865,902 into the governmental funds were made to fund capital projects, and provide funding for technology, procurement, human resources, building maintenance, financial, and administrative support. Transfers out totaling \$5,314,683 includes cash financing for capital projects, and support to programs recorded in non-major governmental and internal service funds.

Proprietary funds: Total transfers in of \$50,811 into the enterprise funds mainly represents amounts transferred into Water and Sewer Funds to support operations. The total transfers out of \$6,416,788 represents the amount provided by other funds for technology, procurement, human resources, building maintenance, financial and administrative support. The internal service funds total transfers in of \$1,814,758 represents the amounts needed for repairs of aging facility infrastructure and risk administration support.

### Note 7. Retirement Plan

### **Plan Description**

The City participates as one of 901 plans in the nontraditional, joint contributory, hybrid defined benefit pension plan administered by the Texas Municipal Retirement System (TMRS). TMRS is an agency created by the State of Texas and administered in accordance with the TMRS Act, Subtitle G, Title 8, Texas Government Code (the TMRS Act) as an agent multiple-employer retirement system for municipal employees in the State of Texas. The TMRS Act places the general administration and management of the System with a six-member Board of Trustees. Although the Governor, with the advice and consent of the Senate, appoints the Board, TMRS is not fiscally dependent on the State of Texas. TMRS's defined benefit pension plan is a tax-qualified plan under Section 401 (a) of the Internal Revenue Code. TMRS issues a publicly available comprehensive annual financial report that can be obtained at www.tmrs.com.

All eligible employees of the city are required to participate in TMRS.

# **Benefits Provided**

TMRS provides retirement, disability, and death benefits. Benefit provisions are adopted by the governing body of the City, within the options available in the state statutes governing TMRS.

At retirement, the benefit is calculated as if the sum of the employee's contributions, with interest, and the city-financed monetary credits with interest were used to purchase an annuity. Members may choose to receive their retirement benefit in one of seven actuarially equivalent payments options. Members may also choose to receive a portion of their benefit as a Partial Lump Sum Distribution in an amount equal to 12, 24, or 36 monthly payments, which cannot exceed 75% of the member's deposits and interest.

A summary of plan provisions for the City are as follows:

Employee deposit rate
Matching ratio (City to employee)
Years required for vesting
Service retirement eligibility

Updated Service Credit Annuity Increase to retirees 7% 2 to 1 5

20 years at any age, 5 years at age 60 and above 100% Repeating 70% of CPI Repeating

Notes to Financial Statements

### **Employees Covered by Benefit Terms:**

At the December 31, 2021, valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	303
Inactive employees entitled to, but not yet receiving benefits	546
Active employees	761
Total	1,610

# **Contributions**

Employees for the City were required to contribute 7% of their annual gross earnings during the fiscal year. The City's contribution to TMRS for the year ended September 30, 2022 was \$8,810,782, which equaled the annual contribution for the year.

# **Net Pension Liability**

The City's Net Pension Liability (NPL) was measured as of December 31, 2021, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date.

# **Actuarial Assumptions**

The Total Pension Liability in the December 31, 2021, actuarial valuation was determined using the following actuarial assumptions:

Inflation 2.5% per year

Overall payroll growth 3.50% to 11.50% including inflation

Investment Rate of Return 6.75%, net of pension plan investment expense, including inflation

Salary increases were based on a service-related table. Mortality rates for active members are based on the PUB(10) mortality tables with the Public Safety table used for males and the General Employee table used for females. Mortality rates for healthy retirees and beneficiaries are based on the gender-distinct 2019 Municipal Retirees of Texas mortality tables. The rates for actives, healthy retirees and beneficiaries are projected on a fully generational basis by scale UMP to account for future mortality improvements. For disabled annuitants, the same mortality tables for healthy retirees are used with a 4-year set-forward for males and a 3-year set-forward for females. In addition, a 3.5% and 3.0% minimum mortality rate is applied, for males and females, respectively, to reflect the impairment for younger members who become disabled. The rates are projected on a fully generational basis by Scale UMP to account for future mortality improvements subject to the floor.

Actuarial assumptions used in the December 31, 2021 valuation were based on the results of actuarial experience studies. This experience study was for the period December 31, 2014 through December 31, 2018. Healthy post-retirement mortality rates and annuity purchase rates are based on a Mortality Experience Investigation Study covering 2014 through 2018, and dated December 31, 2019. Plan assets are managed on a total return basis with an emphasis on both capital appreciation as well as the production of income, in order to satisfy the short-term and long-term funding needs of TMRS.

Notes to Financial Statements

The long-term expected rate of return on pension plan investments was determined using a building block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

The target allocation and best estimates of arithmetic real rates of return for each major asset class in fiscal year 2022 are summarized in the following table:

	Target	Long-Term Expected Real Rate of Return
Asset Class	Allocation	(Arithmetic)
Global Equity	35.0%	7.55%
Core Fixed Income	6.0%	2.00%
Non-Core Fixed Income	20.0%	5.68%
Other Public and Private Markets	12.0%	7.22%
Real Estate	12.0%	6.85%
Hedge Funds	5.0%	5.35%
Private Equity	10.0%	10.00%
Total	100.0%	

# **Discount Rate**

The discount rate used to measure the Total Pension Liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rates specified in statute. Based on that assumption, the pension plan's Fiduciary Net Position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the Total Pension Liability.

Notes to Financial Statements

# Changes in the Net Pension Liability

	Increase (Decrease)						
	Total Pension			an Fiduciary	N	et Pension	
	Liability		N	let Position	Liability		
		(a)		(b)		(a) - (b)	
Balance at 12/31/2021	\$	251,464,896	\$	229,443,013	\$	22,021,883	
Changes for the year:							
Service cost		10,401,936		-		10,401,936	
Interest		17,039,222		-		17,039,222	
Difference between expected							
and actual experience		4,068,814		-		4,068,814	
Change in assumptions		-				-	
Contributions - employer		-		8,906,713		(8,906,713)	
Contributions - employee		-		4,111,437		(4,111,437)	
Net investment income		-		29,958,269		(29,958,269)	
Benefit payments, including							
refunds of employee contributions		(8,465,892)		(8,465,892)		-	
Administrative expense		-		(138,398)		138,398	
Other changes		-		949		(949)	
Net changes		23,044,080		34,373,078		(11,328,998)	
Balance at 12/31/2021	\$	274,508,976	\$	263,816,091	\$	10,692,885	

# Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability of the City, calculated using the discount rate of 6.75%, as well as what the City's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.75%) or 1-percentage-point higher (7.75%) than the current rate:

	1%	Decrease in			1%	Increase in
	Dis	scount Rate	Dis	count Rate	Dis	scount Rate
		(5.75%)		(6.75%)		(7.75%)
City's net pension liability	\$	54,732,873	\$	10,692,885	\$	(24,991,764)

# Pension Plan Fiduciary Net Position

Detailed information about the pension plan's Fiduciary Net Position is available in a separately-issued TMRS financial report. That report may be obtained on the Internet at www.tmrs.com.

Notes to Financial Statements

# Pension Expense and Deferred Outflows and Deferred Inflows of Resources Related to Pensions

For the year ended September 30, 2022, the City recognized pension expense in the amount of \$4,409,328. At September 30, 2022, the City reported deferred outflows and inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources		Deferred Inflows of Resources
Differences between expected			 resources
and actual experience	\$	3,870,693	\$ (433,526)
Changes in actuarial assumptions		156,023	-
Difference between projected and			
actual investment earnings		-	(15,343,075)
Contributions subsequent to the			
measurement date		6,515,601	-
Total	\$	10,542,317	\$ (15,776,601)

Deferred outflows of resources in the amount of \$6,515,601 related to pensions that resulted from contributions made subsequent to the measurement date will be recognized as a reduction of the net pension liability for the fiscal year ending September 30, 2023. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Measurement year ending December 31:		
	c	(1 700 047)
2022	\$	(1,723,247)
2023		(5,252,705)
2024		(2,522,205)
2025		(2,251,728)
Total	\$	(11,749,885)

### Note 8. Water and Sewer Contracts

In 1972, the City entered a forty-year contract with the North Texas Municipal Water District (District) for the purchase of water. Under the terms of this contract, the City is obligated to make a minimum annual payment (adjusted annually) in return for a minimum volume of gallons of water per year. During 1998, the City was annexed into the North Texas Municipal Water District, which guaranteed the City a minimum volume of water. For the year ended September 30, 2022, the cost of water purchased under this contract was \$18,152,931.

In 1978, the City entered a contract with the District for the transportation, treatment and disposal of sanitary sewage and other waste. The contract will continue in force at least until all bonds issued by the District pursuant to the contract have been paid in full and will remain in force thereafter throughout the useful life of the District's sanitary sewer system. The contract requires the City to pay varying amounts based on the costs associated with sewage transported and/or treated and disposed. The cost includes the City's proportionate share of the District's operating and maintenance expenses and related debt service costs. During fiscal year 2022, the cost for transportation, treatment and disposal of sewage and other wastes was \$11,100,663.

Notes to Financial Statements

# Note 9. Deferred Compensation Plan

As a result of legislative changes, all amounts of compensation deferred, all property and rights purchased, and all income, property or rights are (until paid or made available to the employee or other beneficiary) held in trust for the exclusive benefit of the participants and their beneficiaries, whereas, prior to these legislative changes, these amounts were solely the property and rights of the City subject to the claims of the City's general creditors. As a result, at September 30, 2022, the deferred compensation investments are not reported in the City's financial statements.

# Note 10. Risk Management

### **Health and Dental Insurance**

The City provides health and dental insurance benefits to City employees under a modified self-insurance plan. Under the plan, the City and the employee pay a portion of a predetermined monthly premium, which is based on the estimated claims cost for the plan and the extent of medical coverage selected by the employee. To cover annual costs, premium payments are reported as operating revenues of the Risk Management Fund and operating expenditures/expenses of the participating funds.

A commercial insurance carrier is utilized to adjudicate and pay medical claims on behalf of the City. The City's medical claims liability is limited by a stop loss insurance policy that covers individuals' medical claims in excess of \$125,000 per plan year. Aggregate stop loss coverage of \$2,000,000 per plan year provides protection to limit claim liability for the plan as a whole. The liabilities for insurance claims reported are based on GASB No. 10, *Accounting and Financial Reporting for Risk Financing and Related Insurance Issues*, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated.

These liabilities include an estimate for incurred but not reported claims. The estimated amount at September 30, 2022, was \$1,134,853. Changes in the Risk Management liability during the past five fiscal years were as follows:

Year Ending September 30,	Balance at Beginning of Fiscal Year		and	nt Year Claims Changes in Stimates	F	Claim Payments		alance at End of iscal Year
2018	\$	1.160.834	\$	7.857.200	\$	7.953.825	\$	1.064.209
2019	Ψ	1,064,209	<b>Y</b>	8,909,032	•	8,771,234	*	1,202,007
2020		1,202,007		8,285,276		8,433,972		1,053,311
2021 2022		1,053,311 1,066,722		9,400,218 9,789,575		9,386,807 9,721,444		1,066,722 1,134,853

### Workers Compensation & Property and Liability Insurance

The City participates in the Texas Municipal League Intergovernmental Risk Pool (TMLIRP) for workers' compensation claims, liability (general, automobile, law enforcement, and errors/omissions), and property insurance. The cost is based on the pool's claims cost, which is adjusted to reflect the City's individual claims experience. As claims arise they are submitted to and paid by TMLIRP. To cover annual costs, premium payments are reported as operating revenues of the Risk Management Fund and operating expenditures/expenses of the participating funds.

Notes to Financial Statements

The City has a workers' compensation deductible of \$25,000 per occurrence, with an annual aggregate deductible of \$330,000. During fiscal 2022, the City contributed \$934,787 to the Risk Management Fund for workers' compensation.

The City has various levels of insurance deductibles for property, liability, and automobile insurance with the maximum deductible set at \$10,000. All insured claims are paid by TMLIRP, less the appropriate deductible. During fiscal 2022, the City contributed \$1,269,581 for property and general liability.

# Note 11. Postemployment Benefits Other Than Pensions (OPEB)

# City of Allen Retiree Healthcare Plan:

# Plan Description and Benefits Provided

In addition to the pension benefits described in Note 7, and as required by state law, the City provides post-retirement health care benefits for all permanent full-time employees through a single employer defined benefit medical plan. To be eligible under the plan, a participant must either attain age sixty (60) and at least five (5) years of TMRS service or be any age with twenty (20) or more years of service. Retirees must make a one-time irrevocable decision to continue benefits at the time of retirement, after which their eligibility for this benefit ends. The retiree benefit consists of medical, dental and vision care until age 65.

Employees who retired on or before December 31, 2012, were "grandfathered" in and allowed to pay the same blended medical premium rates as COBRA participants, which are the total cost of premiums (no City subsidy) plus 2% administration fees. The retirees are also subject to the same rate increases as COBRA participants. Employees who retire on or after January 1, 2013, can elect health care coverage but will be required to pay the (higher) unblended rate. Current OPEB benefits are made on a pay-asyou-go basis from the Risk Management Fund. During fiscal year ended September 30, 2022, retirees paid \$51,001 in the form of premiums and incurred \$72,725 in plan expenses.

### **Employees Covered by Benefit Terms**

Membership in the defined benefit medical plan consisted of the following at the measurement date of September 30, 2022:

Inactive employees or beneficiaries currently receiving benefits	5
Inactive employees entitled to but not yet receiving benefits	-
Active plan members	722
Total members	727

# City of Allen Retiree Healthcare Plan

### **Funding Policy**

Due to the significant increase in retiree premium costs, the City elected to create a separate Other Postemployment Defined Benefit Medical Plan for retirees, effective January 1, 2013. The single employer defined benefit plan is created by City ordinance and appoints the City Manager as Plan Administrator for the program. The trust was established with Public Agency Retirement Services Company (PARS) and is used to accumulate resources to fund future benefits. However, it does not represent the activities of the plan. Related medical costs are incurred in and paid from the City's Risk Management Fund. The plan benefit provisions and obligations to contribute are established by City Council action and are actuarially determined.

Notes to Financial Statements

# **Net OPEB Liability (Asset)**

Actuarial Methods and Assumptions - The City's net OPEB liability (asset) was measured as of October 1, 2021, and the total OPEB liability used to calculate the net OPEB liability (asset) was determined by an actuarial valuation as of that date, which was rolled forward using standard update procedures to determine the September 30, 2022 total OPEB liability based on the following actuarial methods and assumptions:

	Actuarial Assumptions
Valuation Date	October 1, 2021
Measurement Date	September 30, 2022
Discount Rate	4.00%
Inflation	2.25% per annum
Payroll Growth Rate	3.00% per annum, including inflation
Mortality, Non-Annuitants	Sex distinct headcount weighted PUB-2010 general and safety employees table, with mortality Improvement scale MP-2021
Mortality, Annuitants	Sex distinct headcount weighted PUB-2010 general retirees table, with mortality improvement scale MP-2021
Healthcare Trend	- Medical – 11.87% initial, decreasing to an ultimate rate of 4.14% in 2043 and later years Dental - 3.0%
Participation Rate	20% of participants eligible for medical or dental benefits upon retirement are assumed to elect coverage.
Investment Rate of Return	4.00%, net of OPEB plan investment expenses

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic Equities	25.0%	4.73%
Fixed Income	70.0%	2.44%
International Equity	2.0%	6.70%
Real Estate	1.0%	5.80%
Cash	2.0%	1.30%
Total	100.0%	

**Discount Rate** - The current valuation is based upon last year's valuation results projected forward to the new Measurement Date of September 30, 2022.

Notes to Financial Statements

#### Changes in the Net OPEB Liability (Asset)

	Increase (Decrease)					
	То	tal OPEB	Pla	n Fiduciary	Net OPEB	
	l	_iability	Ne	et Position	Liak	oility (Asset)
		(a)		(b)	(a) - (b)	
Balance at 09/30/2020	\$	459,985	\$	1,340,058	\$	(880,073)
Changes for the year:						
Interest		6,770		-		6,770
Difference between expected						-
and actual experience		(255,282)		-		(255,282)
Changes of assumptions		(25,531)		-		(25,531)
Net investment income (loss)		-		(179,315)		179,315
Benefit payments		(70,906)		(86,570)		15,664
Administrative expense		-		(7,943)		7,943
Net changes		(344,949)		(273,828)		(71,121)
Balance at 09/30/2021	\$	115,036	\$	1,066,230	\$	(951,194)

#### Sensitivity of the Net OPEB Liability (Asset) to Changes in the Discount Rate and Healthcare Cost Trend Rates

The following presents the net OPEB liability (asset) of the City for the City of Allen Retiree Healthcare Plan, as well as what the City's net OPEB liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current discount rate of 4.00%:

	1%	1% Decrease in Current		Current	1% Increase in	
	Dis	Discount Rate Discount Rate		count Rate	Discount Rate (5.00%)	
		(3.00%)	(4.00%)			
	,					_
City's net OPEB (Asset)	\$	(948,682)	\$	(951,194)	\$	(953,634)

The following presents the net OPEB liability (asset) of the City for the City of Allen Retiree Healthcare Plan, as well as what the City's net OPEB liability (asset) would be if it were calculated using healthcare cost trend rates that is 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	1% E	1% Decrease in		Healthcare Cost		1% Increase in	
	Trend	Trend Rate (6.10%)		Trend Rate (7.10%)		Trend Rate (8.10%)	
City's net OPEB (Asset)	\$	(948,230)	\$	(951,194)	\$	(954,113)	

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Notes to Financial Statements

#### OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB

For the year ended September 30, 2022, the collective OPEB expense of the City of Allen Retiree Healthcare Plan was a credit of \$66,948. At September 30, 2022, the City reported deferred outflows and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources		Ir	Deferred Inflows of Resources	
Differences between expected and actual experience Changes in actuarial assumptions Difference between projected and actual investment earnings	\$	- 16,031 132,268 -	\$	(271,205) (116,879)	
Total	\$	148,299	\$	(388,084)	

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized as part of OPEB expense as follows.

Measurement year ending September 30,	Annual Amortization	_
2023	\$ (28,021	)
2024	(30,635	)
2025	(22,071	)
2026	(9,393	)
2027	(42,032	)
Thereafter	(107,633	)
Total	\$ (239,785	5)

#### Supplemental Death Benefits Plan:

#### **Plan Description**

Texas Municipal Retirement System ("TMRS") administers a defined benefit group-term life insurance plan known as the Supplemental Death Benefits Fund ("SDBF"). This is a voluntary program in which participating member cities may elect, by ordinance, to provide group-term life insurance coverage for their active members, including or not including retirees. Employers may terminate coverage under and discontinue participation in the SDBF by adopting an ordinance before November 1 of any year to be effective the following January 1. The City has elected to participate in the SDBF for its active members including retirees. As the SDBF covers both active and retiree participants, with no segregation of assets, the SDBF is considered to be an unfunded single-employer OPEB plan (i.e. no assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75) for City reporting.

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Notes to Financial Statements

#### **Benefits Provided**

The death benefit for active employees provides a lump-sum payment approximately equal to the employee's annual salary (calculated based on the employee's actual earnings, for the 12-month period preceding the month of death). The death benefit for retirees is considered an other postemployment benefit ("OPEB") and is a fixed amount of \$7,500.

#### **Contributions and Funding Policy**

The City contributes to the SDBF at a contractually required rate as determined by an annual actuarial valuation. The rate is equal to the cost of providing one-year term life insurance. The funding policy for the SDBF program is to assure that adequate resources are available to meet all death benefit payments for the upcoming year. The intent is to not pre-fund retiree term life insurance during employees' entire careers.

Contributions are made monthly based on the covered payroll of employee members of the participating member city. The contractually required contribution rate is determined annually for each city. The rate is based on the mortality and service experience of all employees covered by the SDBF and the demographics specific to the workforce of the City. There is a one-year delay between the actuarial valuation that serves as the basis for the employer contribution rate and the calendar year when the rate goes into effect. The funding policy of this plan is to assure that adequate resources are available to meet all death benefit payments for the upcoming year.

The retiree portion of contribution rates to the SDBF for the City was 0.04% for calendar year 2021 and 2022. The City's contribution to the TMRS SDBF for retirees for the fiscal year ended September 30, 2022, was \$23,494, which was equal to the actuarially determined contribution (ADC).

#### Summary of Actuarial Assumptions and Other Inputs Used

Inflation 2.5 %

Salary Increases 3.5% to 10.5%, including inflation.

Discount Rate 1.84% Retirees' share of benefit-related costs \$0.00

Administrative Expenses All administrative expenses are paid through the Pension

Trust and accounted for under reporting requirements

under GASB Statement No. 68.

Mortality Rates – service retirees 2019 Municipal Retirees of Texas Mortality Tables. The

rates are projected on a fully generational basis with

scale UMP.

Mortality Rates – disabled retirees 2019 Municipal Retirees of Texas Mortality Tables with a 4

year set-forward for males and a 3 year set-forward for females. In addition, a 3.5% and 3% minimum mortality rate will be applied to reflect the impairment for younger members who become disabled for males and females,

respectively. The rates are projected on a fully

generational basis by Scale UMP to account for future

mortality improvements subject to the floor.

**Note**: The actuarial assumptions used in the December 31, 2021, valuation was based on the results of an actuarial experience study for the period December 31, 2014, to December 31, 2018.

Changes

Notes to Financial Statements

#### **Employees Covered by Benefit Terms\***

At December 31, 2021, the actuarial valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	217
Inactive employees entitled to, but not yet receiving benefits	123
Active employees	 761
Total	 1,101
in Total OPEB Liability	
Total OPEB Liability - beginning of year	\$ 2,157,711
Changes for the year:	
Service Cost	170,331
Interest on Total OPEB Liability	44,623
Differences between expected and actual experience	(7 796)

Differences between expected and actual experience (7,796)
Changes in assumptions or other inputs 83,821
Benefit payments (23,494)

Net Change 267,485

Total OPEB Liability - end of year \$ 2,425,196

The City's total OPEB liability of \$2,425,196 was measured at December 31, 2021, and determined by an actuarial valuation as of that date. Accordingly, no roll-forward is required.

#### Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (0.84%) or 1-percentage-point higher (2.84%) than the current discount rate:

	1.09	% Decrease		Current		1.0% Increase			
in Discount		count Rate	e Discount Rate			scount Rate			
		(.84%)	(1.84%)		(2.84%)				
		_		_		_			
Total OPEB Liability	\$	3,045,707	\$	2,425,196	\$	1,957,353			

#### OPEB Expense and Deferred Outflows and Deferred Inflows of Resources Related to OPEB

For the year ended September 30, 2022, the City recognized OPEB expense of \$295,176. OPEB expense recognized is as follows

Components of OPEB Expense:	
Service Cost	\$ 170,331
Interest on Total OPEB Liability	44,623
Differences between expected and actual experience	(24,410)
Change in assumptions or other input	104,632
Total OPEB Expense	\$ 295,176

Notes to Financial Statements

At September 30, 2022, the City reported deferred outflows and inflows of resources related to OPEB from the following sources:

	_	eferred tflows of	_	Deferred inflows of	
	Resources		Resources		
Contributions made subsequent to measurement date Differences between expected and actual experience Changes in assumptions or other inputs	\$	18,406 43,914 512,660	\$	(166,673) (48,155)	
Total	\$	574,980	\$	(214,828)	

Deferred outflows of resources in the amount of \$18,406 related to OPEB that resulted from contributions made subsequent to the measurement date but before September 30, 2022, will be recognized as a reduction of the net OPEB liability in the subsequent fiscal period rather than in the current fiscal period. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in future OPEB expense as follows:

Year Ending	Net d	Net deferred outflows			
September 30,	(inflo	ws) of resources			
2023	\$	80,222			
2024		80,222			
2025		63,877			
2026		62,979			
2027		44,625			
Thereafter		9,821			
Total	\$	341,746			

#### Combined Totals for Retiree Healthcare Plan and Supplemental Death Benefits Plan

The combined totals for the two OPEB plans are as follows:

	ŀ	Retiree			
	Не	althcare			
		Plan	 SDBF		Total
OPEB asset	\$	951,194	\$ -	\$	951,194
OPEB liability		-	(2,425,196)		(2,425,196)
Deferred inflows		(388,084)	(214,828)		(602,912)
Deferred outflows		148,299	574,980		723,279
OPEB expense (credit)		(66,948)	295,176		228,228

Notes to Financial Statements

#### Note 12. Tax Abatements and Economic Incentives

The City enters into economic development agreements designed to promote development and redevelopment within the City, spur economic improvement, stimulate commercial activity, generate additional sales tax, and enhance the property tax base and economic vitality of the City. These programs abate or rebate property and sales taxes and include incentive payments and rebates of fees that are not tied to taxes. The City's economic development agreements are authorized under Chapter 380 of the Texas Local Government Code, Chapter 311 (Tax Increment Financing Act), and 312 (Property Redevelopment and Tax Abatement Act) of the Texas Tax Code. Recipients may be eligible to receive economic assistance based on the employment impact, economic impact, or community impact of the project requesting assistance. Recipients of assistance generally commit to building or remodeling real property and related infrastructure, demolishing and redeveloping outdated properties, expanding operations, renewing facility leases, or bringing targeted businesses to the City. Agreements generally contain recapture provisions that may require repayment or termination if recipients do not meet the required provisions of the economic incentives. The following are the three categories of economic development agreements City has contracted:

General Economic Development -The City, Allen Economic Development Corporation, and Allen Community Development Corporation enter into various agreements under Chapter 380 of the Texas Local Government Code to stimulate economic development. Agreements may rebate a flat amount or percentage of property taxes or sales tax received, may result in fee reductions or rebates, or make lump sum payments to offset moving expenses, tenant finish-outs, demolition costs, infrastructure reimbursements, redevelopment costs or other expenses. During fiscal year 2022, the City rebated \$8,519,984 in taxes and rebated fees of \$258,783 under these agreements. Additionally, for fiscal year 2022, the Allen Economic Development Corporation rebated taxes in the amount of \$120,322 and made incentive payments of \$3,573,817, while the Allen Community Development Corporation rebated taxes in the amount of \$120,322, and made an incentive payment of \$1,500,000.

<u>Tax Abatements</u> -Tax Abatements under Chapter 312 of the Texas Tax Code allow the City to designate tax reinvestment zones and negotiate tax abatement agreements with applicants. These abatement agreements authorize the appraisal districts to reduce the assessed value of the taxpayer's property by a percentage specified in the agreement, and the taxpayer pays taxes on the lower assessed value during the term of the agreement. Property taxes abated under this program were \$86,877 for the fiscal year ended September 30, 2022.

<u>Tax Increment Financing</u> -The City has adopted two Tax Increment Financing (TIF) zones under Chapter 311 of the Texas Tax Code. The City enters into economic development and infrastructure reimbursement agreements that earmark TIF revenues for payment to developers and represent obligations over the life of the TIF or until all terms of the agreements have been met. Additionally, the City may enter into general economic development agreements, under Chapter 380 of the Texas Local Government Code, which are funded with TIF resources. The City made \$586,849 in payments for TIF obligations during fiscal year 2022.

#### Note 13. Commitments and Contingent Liabilities

<u>Federal Grants</u> -The City participates in several State and Federal assisted grant programs. Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies, principally the Federal Government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the City expects such amounts, if any, to be immaterial.

Notes to Financial Statements

<u>Litigation</u> The City is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, it is the opinion of the City's legal counsel that resolution of these matters will not have a material adverse effect on the financial condition of the City.

Economic Development Grant -The City has several economic development agreements whereby the City has agreed to pay a grant(s) to a developer and/or business in return for the design, construction, operating, and/or managing of the business within the City of Allen. All grants are performance based and do not constitute liabilities on the City's financial records.

# Required Supplementary Information



Exhibit A-1

Schedule of Changes in Total OPEB Liability and Related Ratios - Supplemental Death Benefits Fund Last Five Measurement Years

	2021* 2020*		2019* 2018*		2017*	
Total OPEB liability:						
Service cost	\$ 170,331	\$ 126,390	\$ 94,165	\$ 97,628	\$ 83,658	
Interest (on the total pension liability)	44,623	49,783	56,186	45,926	42,992	
Changes in benefit terms	-	-	-	-	-	
Difference in expected and actual experience	(7,796)	(78,736)	(183,037)	101,506	-	
Change in assumptions or other inputs	83,821	315,925	317,781	(111,311)	121,271	
Benefit payments **	(23,494)	(5,495)	(5,231)	(4,881)	(4,648)	
Net change in total OPEB liability	267,485	407,867	279,864	128,868	243,273	
Total OPEB liability, beginning of year	2,157,711	1,749,844	1,469,980	1,341,112	1,097,839	
Total OPEB liability, end of year	\$ 2,425,196	\$ 2,157,711	\$ 1,749,844	\$ 1,469,980	\$ 1,341,112	
Covered-employee payroll	\$ 58,734,814	\$ 54,952,114	\$ 52,314,010	\$ 48,814,159	\$ 46,476,391	
Total OPEB liability as a percentage of covered-employee payroll	4.13%	3.93%	3.34%	3.01%	2.89%	

#### Notes to Schedule:

- \* GASB 75 requires 10 fiscal years of data to be provided in this schedule.

  However, information for additional years will be displayed as it becomes available.
- \*\* Due to the SDBP being considered an unfunded plan under GASB 75, benefit payments are treated as being equal to the employer's yearly contributions for retirees.

There are no assets accumulated in trust to pay related benefits for the OPEB Plan.

Schedule of OPEB Contributions -Supplemental Death Benefits Fund Last Five Fiscal Years Exhibit A-2

	Fiscal Year Ended September 30,											
		2022*		2021*		2020*	2019*			2018*		
Actuarially determined contributions  Contributions in relation to actuarially determined contribution  Contributions deficiency (excess)	\$	24,889 24,889 -	\$	18,595 18,595 -	\$	5,394 5,394 -	\$	5,156 5,156 -	\$	4,778 4,778 -		
Covered-employee payroll	\$62	2,223,037	\$58	3,367,657	\$ 5	3,937,361	\$51	,562,996	\$47	,782,955		
Contributions as a percentage of covered-employee payroll		0.04%		0.03%		0.01%		0.01%		0.01%		

#### Notes to Schedule of OPEB Contributions

GASB 75 requires 10 fiscal years of data to be provided in this schedule. However, information for additional years will be presented as it becomes available.

GASB 75, paragraph 57, requires that the data in this schedule be presented as of the City's fiscal year as opposed to the time period covered by the measurement date.

Exhibit A-3

Schedule of Changes in Net OPEB Liability (Asset) and Related Ratios - Defined Benefit Retiree Healthcare Plan Last Five Measurement Years

Measurement Year Ended September 30, 2020\* 2019\* 2018\* 2022\* 2021\* **Total OPEB liability** Service cost \$ Interest (on the total OPEB liability) 6,770 41,469 21,215 29,520 38,887 Changes in benefit terms (255,282) (5,299)(91,701) Difference in expected and actual experience Change in assumptions (25.531)(120.997)28,859 (30,415)Benefit payments (70,906)(183, 188)(49,154)29,767 (155, 176)Net change in total OPEB liability (344,949)(161,973)(145,930)(87,430) (50,880)Total OPEB liability, beginning of year 459,985 621,958 767,888 855,318 906,198 Total OPEB liability, end of year (a) 115,036 459,985 621,958 767,888 855,318 Plan fiduciary net position: Contributions -employer Contributions -employee (179,315) 116,827 99,920 66,177 94,484 Net investment income (loss) Benefit payments (86,570)(222,665)(212,086)(142,438)(252,781)Administrative expense (7,943)(8,523)(9,065)(8,119)(10,442)Net change in plan fiduciary net position (273,828)(114,361)(121,231) (84,380) (168,739)Plan fiduciary net position - beginning 1,340,058 1,454,419 1,575,650 1,660,030 1,828,769 Plan fiduciary net position - ending (b) 1,066,230 1,340,058 1,454,419 1,575,650 1,660,030 Plan Net OPEB liability (asset) - ending (a) - (b) (951,194)(880,073)(832,461)(807,762)(804,712) Plan fiduciary net position as a % of total OPEB liability 926.87% 291.33% 233.85% 205.19% 194.08% Covered payroll \$ 62,223,037 \$ 58,367,657 \$ 53,973,541 \$ 47,857,137 \$ 41,451,256

-1.53%

-1.51%

-1.54%

-1.69%

-1.94%

#### Notes to Schedule:

Net OPEB liability (asset) as a % of covered payroll

Benefit changes. There have been no material benefit changes during the valuation periods shown above.

Changes in assumptions. There have been no material benefit changes during the valuation period.

<sup>\*</sup> GASB 75 requires 10 fiscal years of data to be provided in this schedule. However, information for additional years will be displayed as it becomes available.

Exhibit A-4

Schedule of OPEB Contributions -Defined Benefit Retiree Healthcare Plan Last Five Fiscal Years

	2	022*	20	)21*	20	)20*	20	)19*	20	18*
Actuarially determined contributions  Contributions in relation to actuarially determined contribution	\$	-	\$	-	\$	-	\$	-	\$	-
Contributions deficiency (excess)	\$	-	\$	-	\$	-	\$	-	\$	-
Covered payroll	\$ 62	,223,037	\$ 58,3	367,657	\$ 53,9	973,541	\$ 47,8	357,137	\$ 41,4	51,256
Contributions as a percentage of covered payroll		0.00%		0.00%		0.00%		0.00%		0.00%

<sup>\*</sup> GASB 75 requires 10 fiscal years of data to be provided in this schedule. However, information for additional years will be presented as it becomes available.

#### Notes to Schedule of OPEB Contributions

Valuation Date: The Actuarially Determined Contribution is the sum of the current year's

normal cost plus an amount necessary to amortize the unfunded liability over a closed 19-year period. Actuarial valuations have been performed biennially as of October 1. The most recent valuation was performed

as of October 1, 2021

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method Entry Age Normal
Amortization Method Level dollar
Amortization Period N/A

Asset Valuation Method Market value of assets Inflation 2.25% per annum

Healthcare cost trend rates 11.87% initial, decreasing to an ultimate rate of 4.14% in the year 2043

Investment Rate of Return 4.0%, net of OPEB plan investment expense

Retirement Age Rates are the same as those used for the TMRS retirement plan

Mortality Sex distinct headcount weighted PUB-2010 general safety employees mortality

tables and general retirees table in conjunction with martality improvement

scale MP-2021

Exhibit A-5

Schedule of Changes in Net Pension Liability and Related Ratios – Retirement Plan (TMRS) Last Eight Measurement Years

Measurement Year Ended September 30,

					IVI	Cas	urement rear	LIIG	ied september	30,					
	 2014*		2015*		2016*		2017*		2018*		2019*		2020*		2021*
Total pension liability:															
Service cost	\$ 6,407,942	\$	7,377,440	\$	7,740,829	\$	8,091,540	\$	8,503,427	\$	9,118,332	\$	9,715,534	\$	10,401,936
Interest (on the total pension liability)	9,749,386		10,562,818		11,165,087		12,232,446		13,379,960		14,492,431		15,828,804		17,039,222
Changes in benefit terms	-		-		-		-		-		-		-		-
Difference in expected and actual experience	(1,791,341)		196,259		894,580		1,293,282		(680)		1,564,808		-		4,068,814
Change in assumptions	-		(231,950)		-		-		-		409,038		(735,396)		-
Benefit payments, including refunds of															
employee contributions	 (3,213,118)		(3,247,435)		(3,902,489)		(4,423,768)		(5,222,230)		(6,195,996)		(5,974,169)		(8,465,892)
Net change in total pension liability	11,152,869		14,657,132		15,898,007		17,193,500		16,660,477		19,388,613		18,834,773		23,044,080
Total pension liability, beginning of year	 137,679,525	_	148,832,394	_	163,489,526		179,387,533	_	196,581,033	_	213,241,510	_	232,630,123	_	251,464,896
Total pension liability, end of year	\$ 148,832,394	\$	163,489,526	\$	179,387,533	\$	196,581,033	\$	213,241,510	\$	232,630,123	\$	251,464,896	\$	274,508,976
Plan fiduciary net position:															
Contributions -employer	\$ 5,455,902	\$	6,063,051	\$	6,473,617	\$	7,130,557	\$	7,423,200	\$	8,050,585	\$	8,425,764	\$	8,906,713
Contributions -employee	2,754,779		3,021,766		3,129,050		3,274,594		3,423,774		3,661,981		3,850,652		4,111,437
Net investment income	6,648,346		188,559		9,039,319		20,569,321		(5,239,779)		27,097,746		15,770,860		29,958,269
Benefit payments, including refunds of															
employee contributions	(3,213,118)		(3,247,435)		(3,902,489)		(4,423,768)		(5,222,230)		(6,195,996)		(5,974,168)		(8,465,892)
Administrative expense	(69,397)		(114,830)		(102,024)		(106,520)		(101,162)		(152,888)		(101,906)		(138,398)
Other	 (5,706)		(5,671)		(5,497)		(5,400)		(5,285)		(4,592)		(3,976)		949
Net change in plan fiduciary net position	11,570,806		5,905,440		14,631,976		26,438,784		278,518		32,456,836		21,967,226		34,373,078
Plan fiduciary net position - beginning	 116,193,427	_	127,764,233	_	133,669,673		148,301,649		174,740,433	_	175,018,951	_	207,475,787		229,443,013
Plan fiduciary net position - ending	\$ 127,764,233	\$	133,669,673	\$	148,301,649	\$	174,740,433	\$	175,018,951	\$	207,475,787	\$	229,443,013	\$	263,816,091
Net pension liability - ending	\$ 21,068,161	\$	29,819,853	\$	31,085,884	\$	21,840,600	\$	38,222,559	\$	25,154,336	\$	22,021,883	\$	10,692,885
Plan fiduciary net position as a % of total pension liability	85.84%		81.76%		82.67%		88.89%		82.08%		89.19%		91.24%		96.10%
Covered payroll	\$ 39,335,988	\$	43,142,910	\$	44,410,952	\$	46,476,391	\$	48,814,159	\$	52,314,010	\$	54,952,114	\$	58,734,814
Net pension liability as a % of covered payroll	53.56%		69.12%		70.00%		46.99%		78.30%		48.08%		40.07%		18.21%

<sup>\*</sup> GASB 68 requires 10 fiscal years of data to be provided in this schedule. However, information for additional years will be presented as it becomes available.

Exhibit A-6

Schedule of Contributions -Retirement Plan (TMRS) Last Eight Fiscal Years

Fiscal Year Ended September 30,

	2015*	2016*	2017*	2018*	2019*	2020*	2021*	2022*
Actuarially determined contributions Actual contributions	\$ 5,785,220 (5,797,651)	\$ 6,028,939 (6,181,797)	\$ 6,217,858 (6,545,488)	\$ 6,678,295 (6,927,485)	\$ 7,228,643 (7,736,900)	\$ 7,555,689 (7,890,278)	\$ 8,333,070 (8,739,669)	\$ 8,810,782 (8,810,782)
Contributions deficiency (excess)	\$ (12,431)	\$ (152,858)	\$ (327,630)	\$ (249,190)	\$ (508,257)	\$ (334,589)	\$ (406,599)	\$ -
Covered payroll	\$ 40,985,314	\$ 43,564,466	\$ 45,962,313	\$ 47,782,955	\$ 51,562,996	\$ 53,937,361	\$ 58,367,657	\$ 62,223,037
Ratio of actual contributions to covered payroll amount	14.15%	14.19%	14.24%	14.50%	15.00%	14.63%	14.97%	14.16%

<sup>\*</sup> GASB 68 requires 10 fiscal years of data to be provided in this schedule.

However, information for additional years will be presented as it becomes available.

#### Notes to Schedule

Valuation Date:

Actuarial determined contribution rates are calculated as of December 31st

each year and become effective in January 13 months later.

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method Entry Age Normal

Amortization Method Level Percentage of Payroll, Closed

Remaining Amortization Period 24 years

10 year smoothed market; 12% soft corridor Asset Valuation Method

3.50% to 11.5% including inflation

Salary Increases Investment Rate of Return

6.75%

Experience-based table of rates that are specific to the City's plan of benefits. Last updated

Retirement Age

for the 2019 valuation pursuant to an experience study of the period 2014 - 2018

Post-retirement: 2019 Municipal Retirees of Texas Mortality Tables. The rates are projected Mortality

on a fully generational basis with scale UMP.

Pre-retirement: PUB(10) mortality tables, with the Public Safety table used for males and the  $\label{thm:continuous} General \, \text{Employee table used for females.} \, \text{The rates are projected on a fully generational}$ 

Other information: There were no benefit changes during the year

# City of Allen, Texas Exhibit A-7

General Fund Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended September 30, 2022

	Budgeted	Amounts		Variance With Final Budget -
	Original	Final	Actual	Positive (Negative)
REVENUES	¢	ф F/ 00F / 40	ф F/ 71/ О1F	¢ (1/0.704)
Ad valorem taxes, penalties and interest	\$ 56,742,452	\$ 56,885,649	\$ 56,716,915	\$ (168,734)
Municipal sales tax	22,644,387	28,156,146	27,386,273	(769,873)
Franchise taxes	6,899,740	6,744,698	7,342,205	597,507
Licenses, permits and fees	3,093,375	3,152,375	2,810,280	(342,095)
Charges for services	9,594,467	9,470,437	9,531,473	61,036
Fines	834,577	1,204,869	1,313,927	109,058
Gifts and contributions	2,792,705	2,857,101	2,917,033	59,932
Intergovernmental	123,652	2,911,264	2,934,604	23,340
Investment earnings	593,751	872,811	(1,407,248)	(2,280,059)
Miscellaneous	2,590,150	2,636,681	2,841,103	204,422
Total revenues	105,909,256	114,892,031	112,386,565	(2,505,466)
EXPENDITURES				
Current:				
General government	22,598,579	23,549,672	21,986,036	1,563,636
Public safety	49,697,712	51,917,314	51,483,662	433,652
Public works	6,863,481	7,162,443	6,532,462	629,981
Culture and recreation	27,514,154	29,353,706	28,059,988	1,293,718
Community development	4,094,576	4,269,808	3,736,000	533,808
Capital Outlay	45,475	1,364,683	615,725	748,958
Debt Service				
Principal retirement	-	-	454,530	(454,530)
Interest and fiscal charges			37,744	(37,744)
Total expenditures	110,813,977	117,617,626	112,906,147	5,203,753
Excess (deficiency) of revenues				
over (under) expenditures	(4,904,721)	(2,725,595)	(519,582)	2,698,287
OTHER FINANCING SOURCES (USES)				
Transfers in	6,261,414	6,095,044	6,095,044	_
Transfers out	(1,366,693)	(1,768,148)	(4,934,474)	(3,166,326)
Right-to-use leases	-	-	318,698	318,698
Sale of capital assets	10,000	32,926	55,945	23,019
Total other financing sources (uses)	4,904,721	4,359,822	1,535,213	(2,824,609)
NET CHANGE IN FUND BALANCE	-	1,634,227	1,015,631	(126,322)
FUND BALANCES, BEGINNING OF YEAR	27,764,293	27,764,293	27,764,293	
FUND BALANCES, END OF YEAR	\$ 27,764,293	\$ 29,398,520	\$ 28,779,924	\$ (126,322)

Exhibit A-8

Grants Fund Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended September 30, 2022

		Budgeted	Amou	unts		Variance With Final Budget - Positive			
	(	Original		Final	Actual	(	Negative)		
REVENUES					,				
Intergovernmental	\$	684,242	\$	8,087,897	\$ 3,649,774	\$	(4,438,123)		
Investment earnings (loss)		7,790		-	 (179)	-	(179)		
Total revenues		692,032		8,087,897	 3,649,595		(4,438,302)		
EXPENDITURES									
Current:									
Public safety		9,974		60,080	12,669		47,411		
Public works		524,898		2,961,282	2,584,498		376,784		
Culture and recreation		31,370		31,789	30,539		1,250		
Community development		-		3,800,000	 1,049,364		2,750,636		
Total expenditures		566,242		6,853,151	 3,677,070		3,176,081		
Excess (deficiency) of revenues									
over (under) expenditures		125,790		1,234,746	 (27,475)		(1,262,221)		
OTHER FINANCING SOURCES (USES)									
Transfers in		3,077		4,532	4,532		-		
Transfers out		(207,690)			 -		-		
Total other financing sources (uses)		(204,613)		4,532	4,532				
NET CHANGE IN FUND BALANCE		(78,823)		1,239,278	(22,943)		(1,262,221)		
FUND BALANCES, BEGINNING OF YEAR		261,457		261,457	 261,457		<u>-</u>		
FUND BALANCES, END OF YEAR	\$	182,634	\$	1,500,735	\$ 238,514	\$	(1,262,221)		

Notes to Required Supplementary Information For the Year Ended September 30, 2022

#### **Budgetary Information**

The City Council adheres to the following procedures in establishing the budgets reflected in the financial statements:

- 1. Each year the City Manager is required to submit to the City Council a proposed budget for the fiscal year beginning on the following October 1. The operating budget includes proposed expenditures and the means of financing them.
- 2. Public hearings are conducted to obtain taxpayers' comments.
- 3. Prior to each October 1, the budget is legally enacted by the City Council through passage of an ordinance.
- 4. Annual budgets are legally adopted for the General Fund, Grants Fund and Debt Service Fund on a basis consistent with accounting principles generally accepted in the United States of America. Formal budgetary integration is not employed for proprietary funds. However, the City adopts an annual budget for those funds for managerial control purposes.
- 5. The City Manager is authorized to adjust budgeted amounts. However, such revisions may not result in total expenditures (appropriations) in excess of budgeted expenditures without approval of the City Council. Therefore, the legal level of budgetary control is the combined total budgeted expenditures for all fund types.
- 6. Formal budgetary integration is not employed for nonmajor Special Revenue Funds, Proprietary Funds or Capital Projects Funds. However, the City also adopts an annual budget for those funds for managerial control purposes.
- 7. Budgetary data for the non-major Special Revenue Funds and Capital Projects Funds has not been presented in the accompanying basic financial statements because such funds are budgeted over the life of the respective grant or project and not on an annual basis. Budgetary information for the Proprietary Funds has not been presented since reporting on such budgets is not legally required.

The Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual — General Fund and Grants Fund present a comparison of budgetary data to actual results. The General Fund and Grants Fund utilizes the same basis of accounting for both budgetary purposes and actual results.



# Combining and Budgetary Comparison Schedules

# **Major Governmental Funds**

## **Debt Service Fund**

The Debt Service Fund is used to account for the accumulation of resources for and the payment of general obligation bonds, certificate of obligation bonds, and interest from governmental resources.

Exhibit B-1

**City of Allen, Texas**Budgetary Comparison Schedule
Debt Service Fund For the Year Ended September 30, 2022

	 Budgeted	l Am	ounts		Fina	ance With Il Budget - Positive	
	Original		Final	Actual	(Negative)		
REVENUES							
Ad valorem taxes	\$ 15,632,416	\$	15,632,416	\$ 15,557,736	\$	(74,680)	
Investment earnings	83,122		16,469	54,610		38,141	
Total revenues	15,715,538		15,648,885	15,612,346		(36,539)	
EXPENDITURES							
Principal retirement	11,997,278		12,041,975	12,052,538		(10,563)	
Interest and fiscal charges	4,377,904		4,378,628	4,374,306		4,322	
Total expenditures	 16,375,182		16,420,603	16,426,844		(6,241)	
Excess (deficiency) of revenues							
over (under) expenditures	(659,644)		(771,718)	(814,498)		(42,780)	
OTHER FINANCING SOURCES (USES) Transfers in	-		-	816,326		816,326	
Total other financing sources (uses)	-		-	816,326		816,326	
NET CHANGE IN FUND BALANCES	(659,644)		(771,718)	1,828		773,546	
FUND BALANCE, BEGINNING OF YEAR	 918,379		918,379	 918,379		-	
FUND BALANCE, END OF YEAR	\$ 258,735	\$	146,661	\$ 920,207	\$	773,546	

#### NONMAJOR GOVERNMENTAL FUNDS

#### **SPECIAL REVENUE FUNDS**

**Hotel Occupancy Tax Fund** – To account for funds received from hotel occupancy tax and expend as allowed by state law.

Asset Forfeiture Fund -- To account for activities associated with assets legally seized and forfeited.

**Special Revenue Fund** – To account for monies that have external legal restrictions associated with their use.

**Gift Permanent Fund** – To account for funds received through substantial gifts from the public.

**Park Dedication Fund** – To account for funds received and expended for the acquisition of additional park land and for the development of neighborhood parks.

**Tax Increment Financing Fund** – To account for the tracking of property tax and sales tax revenue and associated expenses for the City's Tax Increment Financing agreements.

Exhibit B-2

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

	Special Revenue												
	00	Hotel ccupancy Tax	F	Asset orfeiture		Special Revenue	Pe	Gift ermanent	D	Park edication		Tax ncrement inancing	Total on-major vernmental Funds
ASSETS													
Cash and cash equivalents	\$	1,829,128	\$	206,540	\$	610,747	\$	397,349	\$	1,106,990	\$	3,428,843	\$ 7,579,597
Investments		491,357		-		994,062		-		589,368		6,046,553	8,121,340
Accounts receivable		199,301		-		32,569		-		-		-	231,870
Accrued interest		3,119		-		6,228		-		3,835		30,905	44,087
TOTAL ASSETS	\$	2,522,905	\$	206,540	\$	1,643,606	\$	397,349	\$	1,700,193	\$	9,506,301	\$ 15,976,894
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES													
LIABILITIES													
Accounts payable	\$	38,503	\$	-	\$	5,263	\$	-	\$	-	\$	-	\$ 43,766
Accrued liabilities		7,777		111,786		-		-		-		-	 119,563
TOTAL LIABILITIES	_	46,280	_	111,786	_	5,263	_	-		-		-	 163,329
FUND BALANCES													
Restricted													
Tourism		2,476,625		-		-		-		-		-	2,476,625
Asset forfeiture		-		94,754		-		-		-		-	94,754
Park acquisition and development		-		-		-		-		1,700,193		-	1,700,193
Tax increment financing agreement		-		-		-		-		-		9,506,301	9,506,301
Court technology		-		-		118,653		-		-		-	118,653
Juvenile case manager		-		-		1,610		-		-		-	1,610
PEG fees		-		-		1,067,468		-		-		-	1,067,468
Radio system		-		-		445,621		-		-		-	445,621
Court security		-		-		4,991		-		-		-	4,991
Public safety and library enhancements		-		-		-		397,349		-		-	 397,349
TOTAL FUND BALANCES		2,476,625		94,754		1,638,343		397,349		1,700,193		9,506,301	 15,813,565
TOTAL LIABILITIES, DEFERRED INFLOWS													
OF RESOURCES, AND FUND BALANCES	\$	2,522,905	\$	206,540	\$	1,643,606	\$	397,349	\$	1,700,193	\$	9,506,301	\$ 15,976,894

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

	Hotel Occupancy Tax	Asset Forfeiture	Special Revenue	Gift Permanent	Park Dedication	Tax Increment Financing	Total Non-major Governmental Funds
REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2.025.808	\$ 2.025.808
Ad valorem taxes, penalties and interest Franchise taxes	<b>5</b> -	\$ -	139,148	<b>5</b> -	<b>5</b> -	\$ 2,025,808	139,148
Municipal sales tax	-	-	139,140	-	-	223,645	223,645
Licenses, permits, and fees	-	-	-	-	291,540	223,043	291,540
Fines			111.299		271,340		111,299
Hotel / motel taxes	2,074,533		111,277				2,074,533
Intergovernmental	2,074,333					157,185	157,185
Investment earnings (loss)	(6,883)	1,410	(34,902)	1,152	(22,259)	(214,755)	(276,237)
Miscellaneous	-	41,485	-	-	-	-	41,485
Total revenues	2,067,650	42,895	215,545	1,152	269,281	2,191,883	4,788,406
EXPENDITURES							
General government	-	-	118,214	-	-	616,849	735,063
Public safety	-	93,295	220	17,737	-	-	111,252
Culture and recreation	1,790,824	-	-	-	233,187	-	2,024,011
Capital outlay		-	154,076	29,580	81,459		265,115
Total expenditures	1,790,824	93,295	272,510	47,317	314,646	616,849	3,135,441
Excess (deficiency) of revenues							
over (under) expenditures	276,826	(50,400)	(56,965)	(46,165)	(45,365)	1,575,034	1,652,965
OTHER FINANCING SOURCES (USES)							
Transfers out	(2,705)		(92,113)	-	-	-	(94,818)
Sale of capital assets	-	1,203	-		-	-	1,203
Total other financing sources (uses)	(2,705)	1,203	(92,113)				(93,615)
NET CHANGE IN FUND BALANCES	274,121	(49,197)	(149,078)	(46,165)	(45,365)	1,575,034	1,559,350
FUND BALANCES, BEGINNING OF YEAR	2,202,504	143,951	1,787,421	443,514	1,745,558	7,931,267	14,254,215
FUND BALANCES, END OF YEAR	\$ 2,476,625	\$ 94,754	\$ 1,638,343	\$ 397,349	\$ 1,700,193	\$ 9,506,301	\$ 15,813,565

#### **INTERNAL SERVICE FUNDS**

The Internal Service Funds are used to account for financing of services provided by one department to other departments of the City on a cost-reimbursement basis.

**Replacement Fund -** accounts for the costs associated with the acquisition of vehicles, machinery, and equipment through the rental of such items to other departments.

**Risk Management Fund –** accounts for the costs associated with workers compensation, liability and property insurance and medical and dental programs established for City employees and their covered dependents.

**Facility Maintenance Fund** - The Facility Maintenance Fund accumulates resources to address large repairs and aging facility infrastructure. The accumulation of resources will help address major building repairs and prevent building deterioration.

Exhibit C-1

**City of Allen, Texas**Combining Statement of Net Position Internal Service Funds September 30, 2022

	Replacement Fund	Risk Management Fund	Facility Maintenance Fund	Totals
ASSETS				101010
CURRENT ASSETS				
Cash and cash equivalents	\$ 12,096,698	\$ 2,677,394	1,494,391	\$ 16,268,483
Investments	8,399,028	8,500,077	775,754	17,674,859
Accounts receivable	-	16,711	-	16,711
Accrued interest receivable	35,955	53,665	3,321	92,941
Prepaid items		82,554		82,554
Total current assets	20,531,681	11,330,401	2,273,466	34,135,548
CAPITAL ASSETS				
Machinery and equipment	5,683,003	-	-	5,683,003
Vehicles	18,117,806	-	-	18,117,806
Construction in progress	1,596,139	-	-	1,596,139
Accumulated depreciation	(17,929,548)			(17,929,548)
Capital assets,				
net of accumulated depreciation	7,467,400			7,467,400
TOTAL ASSETS	27,999,081	11,330,401	2,273,466	41,602,948
LIABILITIES AND NET POSITION				
LIABILITIES				
Accounts payable	204,073	245,506	205,135	654,714
Accrued liabilities	· -	74	-	74
Incurred but not reported claims		1,134,853		1,134,853
TOTAL LIABILITIES	204,073	1,380,433	205,135	1,789,641
NET POSITION				
Net investment in capital assets	7,467,400	-	-	7,467,400
Unrestricted	20,327,608	9,949,968	2,068,331	32,345,907
TOTAL NET POSITION	\$ 27,795,008	\$ 9,949,968	\$ 2,068,331	\$ 39,813,307

Exhibit C-2

Combining Statement of Revenues, Expenses, and Changes in Fund Net Position Internal Service Funds
For the Year Ended September 30, 2022

	Replacement	Risk Management	Facility Maintenance	
	Fund	Fund	Fund	Totals
OPERATING REVENUES				
Charges for services	\$ 3,807,548	\$ 13,163,574	\$ -	\$ 16,971,122
Other income	42,268	340,674		382,942
Total operating revenues	3,849,816	13,504,248		17,354,064
OPERATING EXPENSES				
Personal services	-	492,001	-	492,001
Contractual services	-	12,618,132	-	12,618,132
Maintenance	-	-	540,234	540,234
Depreciation	2,456,787		-	2,456,787
Total operating expenses	2,456,787	13,110,133	540,234	16,107,154
OPERATING INCOME (LOSS)	1,393,029	394,115	(540,234)	1,246,910
NON-OPERATING REVENUES (EXPENSES)				
Investment earnings (loss)	(631,220)	(597,843)	(61,348)	(1,290,411)
Gain on disposal of capital assets	241,048			241,048
Total non-operating revenues (expenses)	(390,172)	(597,843)	(61,348)	(1,049,363)
INCOME (LOSS) BEFORE TRANSFERS	1,002,857	(203,728)	(601,582)	197,547
TRANSFERS				
Transfers in		414,758	1,400,000	1,814,758
Total transfers		414,758	1,400,000	1,814,758
CHANGE IN FUND NET POSITION	1,002,857	211,030	798,418	2,012,305
NET POSITION, BEGINNING OF YEAR	26,792,151	9,738,938	1,269,913	37,801,002
NET POSITION, END OF YEAR	\$ 27,795,008	\$ 9,949,968	\$ 2,068,331	\$ 39,813,307

Exhibit C-3

**City of Allen, Texas** Combining Statement of Cash Flows Internal Service Funds For the Year Ended September 30, 2022

	Re	placement Fund	Ma	Risk anagement Fund		Facility iintenance Fund		Totals
CASH FLOWS FROM OPERATING ACTIVITIES  Cash received from transactions with other funds  Cash paid to employees for services  Cash paid for goods and services  Cash paid for claims	\$	3,849,816 - 164,965 -	\$	13,518,051 (508,141) (2,792,744) (9,653,313)	\$	- - (507,725) -	\$	17,367,867 (508,141) (3,135,504) (9,653,313)
Net cash provided by (used in) operating activities		4,014,781		563,853		(507,725)		4,070,909
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES Transfers in		<u>-</u>		414,758		1,400,000		1,814,758
Net cash provided by non-capital financing activities				414,758		1,400,000		1,814,758
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES Acquisition of capital assets Proceeds from sale of capital assets		(2,000,189) 241,048		- -		- -		(2,000,189) 241,048
Net cash used in capital and related financing activities		(1,759,141)		-		-		(1,759,141)
CASH FLOWS FROM INVESTING ACTIVITIES Purchase of investment securities Interest on investments  Net cash provided by (used in) investing activities		3,305,974 (619,570) 2,686,404		(2,017,244) (625,143) (2,642,387)		117,402 (61,037) 56,365		1,406,132 (1,305,750)
NET CHANGE IN CASH AND CASH EQUIVALENTS		4,942,044		(1,663,776)		948,640		4,226,908
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR		7,154,654		4,341,170		545,751		12,041,575
CASH AND CASH EQUIVALENTS, END OF YEAR	\$	12,096,698	\$	2,677,394	\$	1,494,391	\$	16,268,483
RECONCILIATION OF OPERATING INCOME (LOSS) TO  NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES  Net operating income (loss)  Adjustments to reconcile operating income (loss)	\$	1,393,029	\$	394,115	\$	(540,234)	\$	1,246,910
to net cash provided by (used in) operating activities: Depreciation Change in assets and liabilities:		2,456,787		-		-		2,456,787
Accounts receiv able Prepaids Liabilities		- - 164,965		13,803 (82,554) 238,489		- - 32,509		13,803 (82,554) 435,963
Total adjustments		2,621,752		169,738		32,509		2,823,999
Net cash provided by (used in) operating activities	\$	4,014,781	\$	563,853	\$	(507,725)	\$	4,070,909
NON-CASH INVESTING ACTIVITIES  Change in the fair value of investments	\$	(12,148)	\$	(6 717)	\$	(930)	\$	(19,825)
Griange in the rail value of investments	φ	(12,140)	9	(6,747)	Ψ	(730)	Φ	(17,023)

# **Discretely Presented Component Units**

**Allen Economic Development Corporation (AEDC)** – AEDC is a legally separate entity from the City and is responsible for aiding, promoting and furthering economic development within the City.

Allen Community Development Corporation (ACDC) - ACDC is a legally separate entity from the City and is responsible for supporting the improvements in community parks and recreation, streets and sidewalks, public safety and the community library.

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City of Allen, Texas Balance Sheet	Exhib	Exhibit D-1	
Allen Economic Development Corporation September 30, 2022			
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	\$	15,392,780	
Investments		14,789,577	
Sales tax receivable		2,473,496	
Accrued interest receivable		116,111	
TOTAL ASSETS	\$	32,771,964	
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE			
CURRENT LIABILITIES			
Accounts payable	\$	128,639	
Accrued and other liabilities		17,551	
TOTAL LIABILITIES		146,190	
FUND BALANCE			
Restricted			
Debt service		731,827	
Unassigned		31,893,947	
TOTAL FUND BALANCE		32,625,774	
TOTAL LIABILITIES, DEFERRED INFLOWS OF			
RESOURCES, AND FUND BALANCE	\$	32,771,964	

City of Allen, Texas Reconciliation of the Governmental Fund Balance Sheet to the Statement of Net Position Allen Economic Development Corporation September 30, 2022	Exhibit D-2
Total fund balance of governmental fund balance sheet	\$ 32,625,774
Amounts reported for governmental activities in the statement of net position are different because:	
Deferred charges on refunding represent a consumption of net position that applies to future periods and, therefore, will not be recognized as an outflow of resources until then. The amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.	267,137
Interest payable on long-term debt does not require current financial resources.  Accordingly, interest payable is not reported as a liability on the governmental funds balance sheet.	(30,983)
Long-term liabilities, including bonds payable are not due and payable in the current period and, accordingly, are not reported in the fund financial statements.	(10,434,477)
Capital assets (net of accumulated depreciation) used in governmental activities are not current financial resources and, accordingly, are not reported on the governmental funds balance sheet.	13,613,903
Net position of governmental activities	\$ 36,041,354

City of Allen, Texas Statement of Revenues, Expenditures, and Change in Fund Balance Allen Economic Development Corporation For the Year Ended September 30, 2022	Exhibit D-3
REVENUES	
Sales and other taxes	\$ 13,559,367
Investment earnings (loss)	(46,189)
Miscellaneous	66,384
Total revenues	13,579,562
EXPENDITURES	
Current:	
Economic development	5,572,201
Debt service:	
Principal retirement	1,911,522
Interest and fiscal charges	438,219
Total expenditures	7,921,942
Excess of revenues over expenditures	5,657,620
OTHER FINANCING SOURCES	
Proceeds from sale of capital assets	11,572,631
Total other financing sources	11,572,631
NET CHANGE IN FUND BALANCE	17,230,251
FUND BALANCE, BEGINNING OF YEAR	15,395,523
FUND BALANCE, END OF YEAR	\$ 32,625,774

City of Allen, Texas Reconciliation of the Governmental Funds Stateme of Revenues, Expenditures, and Change in Fund Ba to the Statement of Activities		Exh	ibit	D-4
Allen Economic Development Corporation For the Year Ended September 30, 2022				
Net change in fund balance - total governmental fund			\$	17,230,251
Amounts reported for governmental activities in the statemen are different because:	t of activities			
The book value of capital assets disposed are recorded as rec in the governmental activities statement of activities and pr recorded as sale of capital assets in the governmental fund:	oceeds, whereas	•		
				(6,013,533)
Depreciation expense on capital assets is reported in the state				
does not require the use of current financial resources. Acc expense is not reported as expenditures in the governmenta		iation		(50,205)
The payment of the principal of long-term debt consumes the	current financial r	esources		
of governmental funds. Also, governmental funds report the	effect of premiu	ms, discounts,		
and similar items when debt is first issued. However, these a	mounts are amor	tized		
in the government-wide financial statements:				
Bond principal retirement	\$	1,245,000		
Note principal retirement		666,522		
Amortization of bond premiums		363,495		
Amortization of deferred charges on refunding		(54,333)		2,220,684
Current year changes in accrued interest payable do not requ	iire the use of cui	rent financial		
resources and, therefore, are not reported as expenditures				8,550
Change in net position of governmental activities			\$	13,395,747

City of Allen, Texas Balance Sheet Allen Community Development Corporation September 30, 2022	Ext	nibit D-5
ASSETS		
CURRENT ASSETS  Cash and cash equivalents Investments Sales tax receivable Accounts receivable Accrued interest receivable	\$	14,542,311 14,230,730 2,473,496 23,141 59,643
TOTAL ASSETS	\$	31,329,321
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE		
CURRENT LIABILITIES  Accounts payable  Retainage payable	\$	578,091 70,376
TOTAL LIABILITIES		648,467
FUND BALANCES Restricted		
Debt service Unassigned		513,260 30,167,594
TOTAL FUND BALANCE		30,680,854
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	\$	31,329,321

City of Allen, Texas Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position Allen Community Development Corporation September 30, 2022	Exi	hibit D-6
Total governmental fund balance	\$	30,680,854
Amounts reported for governmental activities in the statement of net position are different because:		
Deferred charges on refunding represent a consumption of net position that applies to future periods and, therefore, will not be recognized as an outflow of resources until then. The amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.		243,040
Interest payable on long-term debt does not require the use of current financial resources, and, accordingly, is not reported as a liability on the governmental fund balance sheet.		(46,713)
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the fund financial statements.		(20,715,000)
Capital assets (net of accumulated depreciation) used in governmental activities are not current financial resources and, therefore, are not reported on the governmental fund balance sheet.		45,337,028
Net position of governmental activities	\$	55,499,209

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City of Allen, Texas Statement of Revenues, Expenditures, and Change in Fund Balance Allen Community Development Corporation For the Year Ended September 30, 2022	Exh	ibit D-7
REVENUES		
Sales and other taxes	\$	13,559,367
Investment earnings (loss)	•	(675,495)
Miscellaneous		70,024
Total revenues		12,953,896
EXPENDITURES		
Current:		
Community development		4,966,731
Capital projects:		
Community development		1,999,735
Debt service:		1 015 000
Principal retirement		1,815,000
Interest and fiscal charges		596,485
Total expenditures		9,377,951
Excess of revenues over expenditures		3,575,945
OTHER FINANCING SOURCES		
Proceeds from sale of capital assets		13,019
Total other financing sources (uses)		13,019
NET CHANGE IN FUND BALANCE		3,588,964
FUND BALANCE, BEGINNING OF YEAR		27,091,890
FUND BALANCE, END OF YEAR	\$	30,680,854

City of Allen, Texas Reconciliation of the Governmental Fund Statement of Revenues, Expenditures, and Change in Fund Balance to the Statement of Activities Allen Community Development Corporation For the Year Ended September 30, 2022	Exi	nibit D-8
Net change in fund balance - total governmental fund	\$	3,588,964
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets are allocated over their estimated useful lives and reported as depreciation expense.		1,999,735
Governmental funds report the effect of premiums, discounts, and similar items when debt is first issued. However, these amounts are amortized in the government-wide financial statements.		(81,013)
Current year changes in accrued interest payable do not require the use of current financial resources and, accordingly, are not reported as expenditures in governmental funds.		2,930
Depreciation expense on capital assets is reported in the statement of activities but does not require the use of current financial resources. Accordingly, depreciation expense is not reported as expenditures in the governmental funds.		(3,468,810)
Repayment of the principal on long-term debt consumes the current financial resources of governmental funds. However, these transactions have no effect on net position.		1,815,000
Change in net position of governmental activities	\$	3,856,806

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# Statistical Section (Unaudited)



#### STATISTICAL SECTION

This part of the City of Allen's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, notes disclosures, and required supplementary information says about the City's overall financial health. This information has not been audited by the independent auditor.

Contents	Table #s
Financial Trends  These tables contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.	1, 2, 3 & 4
Revenue Capacity  These tables contain information to help the reader assess the City's two most significant local revenue sources, the property and sales taxes.	5, 6, 7 & 8
Debt Capacity	9, 10, 11 & 12
These tables present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.	
Economic and Demographic Information  These tables offer economic and demographic indicators to help the reader understand the environment within which the City's financial activities take place.	13 & 14
Operating Information  These tables contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides.	15, 16 & 17

**Source**: Unless otherwise noted, the information in these tables is derived from the annual comprehensive financial reports for the relevant year.

Table 1

Net Position by Component Last Ten Fiscal Years (Accrual Basis of Accounting) (Unaudited)

	Fiscal Year Ended September 30															
		2013		2014		2015		2016		2017	2018	2019		2020	2021	2022
Governmental activities  Net investment in capital assets Restricted Unrestricted	\$	369,314,466 26,511,231 8,960,703	\$	363,168,607 26,066,205 12,436,903	\$	355,756,224 31,476,026 16,596,955	\$	364,667,251 32,485,173 14,435,604	\$	366,322,218 38,303,226 15,902,576	\$ 379,153,944 39,588,223 15,312,432	\$ 391,261,029 44,872,796 20,238,419	\$	392,368,425 13,891,413 57,821,649	\$ 388,795,081 14,807,800 72,520,903	\$ 392,949,598 16,101,110 76,814,254
Total governmental net position	\$	404,786,400	\$	401,671,715	\$	403,829,205	\$	411,588,028	\$	420,528,020	\$ 434,054,599	\$ 456,372,244	\$	464,081,487	\$ 476,123,784	\$ 485,864,962
Business-type activities  Net investment in capital assets Restricted for debt service Unrestricted	\$	99,544,466 364,510 33,860,716	\$	100,991,443 26,859 32,720,930	\$	102,340,588 344,421 34,165,174	\$	106,174,191 216,664 33,592,809	\$	107,926,811 195,485 31,920,455	\$ 103,762,241 46,350 43,785,615	\$ 113,459,625 571,053 40,240,619	\$	113,355,391 513,520 50,803,699	\$ 113,396,556 764,763 56,890,299	\$ 108,374,156 1,230,726 70,596,998
Total business-type net position	\$	133,769,692	\$	133,739,232	\$	136,850,183	\$	139,983,664	\$	140,042,751	\$ 147,594,206	\$ 154,271,297	\$	164,672,610	\$ 171,051,618	\$ 180,201,880
Primary government  Net investment in capital assets  Restricted for debt service  Unrestricted	\$	468,858,932 26,875,741 42,821,419	\$	464,160,050 26,093,064 45,157,833	\$	458,096,812 31,820,447 50,762,129	\$	470,841,442 32,701,837 48,028,413	\$	474,249,029 38,498,711 47,823,031	\$ 482,916,185 39,634,573 59,098,047	\$ 504,720,654 45,443,849 60,479,038	\$	505,723,816 14,404,933 108,625,348	\$ 502,191,637 15,572,563 129,411,202	\$ 501,323,754 17,331,836 147,411,252
Total primary government net position	\$	538,556,092	\$	535,410,947	\$	540,679,388	\$	551,571,692	\$	560,570,771	\$ 581,648,805	\$ 610,643,541	\$	628,754,097	\$ 647,175,402	\$ 666,066,842

Table 2

City of Allen, Texas Changes in Net Position Last Ten Fiscal Years (Accrual Basis of Accounting) (Unaudited)

									Fis	scal Year Ende	ed Se	eptember 30							
		2013		2014		2015		2016		2017		2018		2019		2020		2021	2022
Expenses				_															 
Governmental activities:																			
General government	\$	22,271,050	\$	24,940,939	\$	24,464,246	\$	25,304,811	\$	28,251,550	\$	26,764,210	\$	21,238,061	\$ 2	4,937,087	\$	22,940,360	\$ 26,469,412
Public safety		28,935,911		30,408,487		31,607,444		35,199,937		39,624,788		39,213,768		44,993,635	4	7,369,212		49,532,988	63,891,672
Public works		17,807,948		18,252,130		18,349,569		19,083,214		20,209,785		24,161,991		27,039,953	2	2,393,268		19,661,514	9,148,396
Culture and recreation		29,983,224		30,987,689		32,407,934		32,851,598		28,968,534		33,791,438		33,287,645	2	9,015,632		29,359,242	36,053,830
Community development		2,230,968		2,689,517		2,861,704		3,251,555		3,007,047		3,079,242		3,160,050		5,238,233		6,330,539	5,587,202
Interest on long-term debt		4,067,303		3,955,305		3,921,989		3,356,234		2,980,513		2,920,824		2,888,831		2,745,698		3,103,192	2,312,561
Total governmental activities expenses		105,296,404		111,234,067	_	113,612,886		119,047,349		123,042,217	_	129,931,473		132,608,175	13	1,699,130		130,927,835	143,463,073
Business-type activities:																			
Water and sewer		29,160,281		30,081,379		32,304,628		35,604,182		39,527,816		41,134,685		44,511,123	4	5,524,999		46,442,937	46,917,817
Solid waste		5,495,654		5,383,215		5,560,294		5,870,269		6,078,853		6,223,788		6,248,035		6,525,391		6,824,441	7,088,901
Drainage		910,179		951,973		914,322		1,146,138		1,193,057		1,260,262		1,396,935		1,555,570		1,497,014	1,349,306
Golf Course		2,483,467		2,839,098		2,911,476		3,089,041		3,135,144		3,397,180		3,332,927		3,166,856		3,557,076	3,800,645
Total business-type activities expenses		38,049,581		39,255,665	-	41,690,720		45,709,630	_	49,934,870		52,015,915		55,489,020	5	6,772,816		58,321,468	59,156,669
Total primary government expenses	\$	143,345,985	\$	150,489,732	\$	155,303,606	\$	164,756,979	\$	172,977,087	\$	181,947,388	\$	188,097,195	\$ 18	8,471,946	\$	189,249,303	\$ 202,619,742
Governmental activities:  Charges for Services:  General government  Public safety  Public works  Culture and recreation  Community development  Operating grants and contributions  Capital grants and contributions  Total governmental activities program revenues	\$	675,196 1,541,985 196,685 8,443,286 2,220,438 2,067,482 14,737,780 29,882,852	\$	823,801 1,568,294 154,418 8,425,791 3,103,410 1,121,356 9,571,206 24,768,276	\$	705,064 1,647,407 233,808 9,177,211 3,021,708 1,749,567 10,552,610 27,087,375	\$	467,786 1,801,984 210,687 10,289,465 3,216,799 1,557,260 16,039,869 33,583,850	\$	497,243 2,712,076 293,559 8,747,206 4,266,140 2,443,054 15,327,094 34,286,372	\$	525,542 2,171,332 1,333,506 9,803,084 4,025,326 2,423,768 18,942,856 39,225,414	\$	500,122 1,954,810 1,485,962 9,744,309 4,798,471 2,056,001 19,888,044 40,427,719	1	509,691 2,189,114 725,209 3,793,429 2,530,977 3,427,631 0,639,664 3,815,715	\$	598,846 2,063,311 587,112 4,649,476 4,024,897 4,874,743 8,535,198 25,333,583	\$ 570,560 2,221,519 484,796 7,154,042 2,828,805 5,477,428 11,162,094 29,899,244
	_	27,002,002		24,700,270		27,007,070		33,303,030		34,200,372		37,220,414		10,127,717		5,015,715	-	23,033,303	 27,077,244
Business-type activities:  Charges for services:																			
Water and sewer		30,808,084		28,955,282		34,135,714		36,335,868		37,163,882		42,453,681		43,103,920	1	9,461,636		49,099,338	57,519,014
Solid waste		6,114,951		6,309,729		6,474,386		6,687,182		6,735,559		6,933,356		7,006,423		7,116,831		7,039,328	7,278,382
Drainage		1,352,671		1,378,662		1,465,044		1,519,405		1,648,681		1,907,407		1,763,694		2,162,770		1,826,950	1,984,067
Golf Course		1,924,706		2,537,564		2,361,384		2,705,799		2,959,361		2,810,424		3,138,144		3,199,136		4,196,161	4,502,056
Operating grants and contributions		1,000,000		1,000,000		1,000,000		2,700,777		2,707,001		2,010,424		5,130,144		-			-1,002,000
Capital grants and contributions		3,788,300		3,685,960		4,416,642		6,172,301		5,622,911		9,734,528		10,175,397		8,332,962		5,695,888	4,072,343
Total business-type activities program revenues	_	44,988,712		43,867,197	_	49,853,170	_	53,420,555	_	54,130,394		63,839,396	_	65,187,578		0,273,335		67,857,665	 75,355,862
Total primary government program revenues	\$	74,871,564	\$	68,635,473	\$	76,940,545	\$	87,004,405	\$	88,416,766	\$	103,064,810	\$	105,615,297		4,089,050	-\$	93,191,248	\$ 105,255,106
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Changes in Net Position
Last Ten Fiscal Years (Continued)
(Accrual Basis of Accounting)
(Unaudited)

Net (Expenses) Revenue															
Governmental activities	\$	(75,413,552)	\$ (86,465,791)	\$	(86,525,511)	\$ (85,463,499)	\$	(88,755,845)	\$	(90,706,059)	\$ (92,180,456)	\$ (107,883,41	5) \$	(105,594,252)	\$ (113,563,829)
Business-type activities		6,939,131	4,611,532		8,162,450	7,710,925		4,195,524		11,823,481	9,698,558	13,500,51	9	9,536,197	16,199,193
Total primary government net expenses	\$	(68,474,421)	\$ (81,854,259)	\$	(78,363,061)	\$ (77,752,574)	\$	(84,560,321)	\$	(78,882,578)	\$ (82,481,898)	\$ (94,382,89	96) \$	(96,058,055)	\$ (97,364,636)
General Revenues															
and Other Changes in Net Assets															
Governmental activities:															
Taxes:															
Property taxes	\$	44,474,745	\$ 46,232,565	\$	50,143,986	\$ 54,102,952	\$	58,816,876	\$	63,929,379	\$ 68,865,078	\$ 70,917,33	35 \$	71,946,802	\$ 74,289,475
Sales taxes		16,289,761	18,004,636		18,141,683	19,274,983		19,450,088		20,717,505	21,648,401	21,686,33	5	25,599,945	27,609,918
Franchise taxes		6,302,018	6,973,705		7,412,447	7,295,931		7,553,013		7,990,092	7,810,093	7,454,71	3	6,821,738	7,481,353
Hotel / Motel taxes		1,350,286	1,499,512		1,544,160	1,607,263		1,547,244		1,487,066	1,759,159	1,156,39	-8	1,337,147	2,074,533
Other taxes		1,389,503	2,151,232		1,851,397	1,621,012		1,912,559		1,704,227	2,204,220	1,195,29	6	1,171,378	1,425,226
Investment earnings (loss)		177,495	416,828		689,736	735,832		837,577		944,196	4,048,112	4,246,55	0	1,118,970	(4,921,824)
Gain on disposition of capital assets		92,401	-		-	-		263,627		446,117	-	144,34	.7	322,084	291,333
Miscellaneous		2,079,082	2,445,491		2,650,103	3,794,277		2,703,964		3,592,229	3,460,124	4,188,53	0	5,311,149	8,689,016
Transfers		5,361,830	5,627,137		6,249,489	4,790,072		4,610,889		4,398,244	4,702,914	4,603,15	4	4,007,336	6,365,977
Total governmental activities	_	77,517,121	83,351,106	_	88,683,001	93,222,322	_	97,695,837	_	105,209,055	114,498,101	115,592,65	8	117,636,549	123,305,007
Business-type activities:															
Investment earnings (loss)		70,382	134,988		194,051	197,125		199,508		210,045	1,284,728	1,140,95	7	398,387	(1,830,191)
Gain on disposition of capital assets		-	-		-	15,503		-		13,228	-	9,71	3	7,585	-
Miscellaneous		385,842	850,157		1,003,939	-		274,944		21,030	396,719	353,27	8	444,175	1,147,237
Transfers		(5,361,830)	(5,627,137)		(6,249,489)	(4,790,072)		(4,610,889)		(4,398,244)	(4,702,914)	(4,603,15	4)	(4,007,336)	(6,365,977)
Total business-type activities		(4,905,606)	(4,641,992)		(5,051,499)	(4,577,444)		(4,136,437)		(4,153,941)	(3,021,467)	(3,099,20	(6)	(3,157,189)	(7,048,931)
Total primary government	\$	72,611,515	\$ 78,709,114	\$	83,631,502	\$ 88,644,878	\$	93,559,400	\$	101,055,114	\$ 111,476,634	\$ 112,493,45	52 \$	114,479,360	\$ 116,256,076
Change in Net Position															
Governmental activities	\$	2,103,569	\$ (3,114,685)	\$	2,157,490	\$ 7,758,823	\$	8,939,992	\$	14,502,996	\$ 22,317,645	\$ 7,709,24	3 \$	12,042,297	\$ 9,741,178
Business-type activities		2,033,525	(30,460)		3,110,951	3,133,481		59,087		7,669,540	6,677,091	10,401,31	3	6,379,008	9,150,262
Total primary government	\$	4,137,094	\$ (3,145,145)	\$	5,268,441	\$ 10,892,304	\$	8,999,079	\$	22,172,536	\$ 28,994,736	\$ 18,110,55	6 \$	18,421,305	\$ 18,891,440

Table 3

Fund Balances, Governmental Funds Last Ten Fiscal Years (Modified Accrual Basis of Accounting) (Unaudited)

	Fiscal Year Ended September 30																			
		2013		2014		2015		2016		2017		2018		2019		2020		2021		2022
General Fund																				
Nonspendable	\$	2,098	\$	4,767	\$	1,486	\$	2,129	\$	126,833	\$	25,747	\$	209,323	\$	8,777	\$	145,700	\$	28,677
Restricted		726,953		752,238		779,185		907,908		58,910		59,386		61,304		63,185		63,627		64,234
Assigned		851,564		748,200		921,030		-		2,000,000		-		-		-		-		71,742
Unassigned		14,672,989		17,368,187		18,407,873		20,911,943		19,684,053		23,626,108	2	5,744,069		26,826,184		27,554,966		28,615,271
Total General Fund	\$	16,253,604	\$	18,873,392	\$	20,109,574	\$	21,821,980	\$	21,869,796	\$	23,711,241	\$2	6,014,696	\$	26,898,146	\$	27,764,293	\$	28,779,924
All Other Governmental Funds																				
Nonspendable	\$	-	\$	_	\$	_	\$	_	\$	_	\$	-	\$	751	\$	751	\$	751	\$	751
Restricted	•	34,132,037	,	42,149,113	,	51,398,430	•	46,610,702	,	57,540,668	•	27,922,044	3	1,444,917	•	46,411,439	•	72,968,241	,	66,742,207
Assigned Unassigned (deficit)		-		- -		-		- -		-		28,349,191 (4,428)		2,023,933		34,703,219		42,842,631		35,208,805
Total all other governmental funds	\$	34,132,037	\$	42,149,113	\$	51,398,430	\$	46,610,702	\$	57,540,668	\$	56,266,807	\$6	3,469,601	\$	81,115,409	\$	115,811,623	\$	101,951,763

Changes in Fund Balances - Governmental Funds Last Ten Fiscal Years (Modified Accrual Basis of Accounting) (Unaudited)

					Fiscal Year Ende	ed September 30				
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
REVENUES					-					
Ad valorem taxes	\$ 44,725,261	\$ 46,142,222	\$ 50,177,840	\$ 54,104,132	\$ 58,875,936	\$ 63,775,055	\$68,884,826	\$ 71,018,733	\$ 71,825,685	\$ 74,300,459
Municipal sales tax	16,289,761	18,004,636	18,141,683	19,274,983	19,450,088	20,717,504	21,648,401	21,686,335	25,599,945	27,609,918
Franchise taxes	6,302,018	6,973,705	7,412,447	7,295,931	7,553,013	7,990,092	7,810,093	7,454,713	6,821,738	7,481,353
Licenses, permits and fees	2,294,955	2,915,533	3,134,551	3,064,580	4,450,639	4,494,361	5,279,425	3,341,367	4,509,535	3,101,820
Charges for services	10,623,970	10,580,553	11,734,344	13,002,770	11,664,328	13,442,785	13,586,474	6,845,248	8,061,820	10,959,753
Fines	1,402,725	2,160,168	1,805,230	1,579,628	1,851,735	1,710,354	2,214,571	1,195,296	1,171,378	1,425,226
Gifts and contributions	1,322,228	819,408	1,012,103	832,211	712,437	852,322	1,585,613	821,914	1,296,178	2,917,033
Hotel / motel fees	1,350,286	1,499,512	1,544,160	1,607,263	1,547,244	1,487,066	1,758,858	1,156,398	1,337,147	2,074,533
Intergovernmental	5,267,026	1,704,404	3,570,737	2,645,089	1,927,567	3,555,241	1,258,398	4,210,605	9,506,946	7,511,497
Investment earnings	144,604	344,386	577,014	627,760	643,928	851,954	3,280,340	3,648,787	877,724	(3,634,356)
Miscellaneous	2,671,410	3,394,197	3,420,441	3,711,870	3,428,366	3,276,677	3,106,994	3,896,892	4,725,411	3,148,527
Total revenues	92,394,244	94,538,724	102,530,550	107,746,217	112,105,281	122,153,411	130,413,993	125,276,288	135,733,507	136,895,763
EXPENDITURES										
General government	21,785,677	23,544,055	23,996,598	24,101,637	27,182,391	26,141,256	19,902,542	23,770,757	22,222,641	26,252,997
Public safety	28,317,603	29,214,552	30,731,310	32,966,265	37,294,550	38,524,578	43,283,984	45,372,064	49,928,774	51,607,583
Public works	4,055,500	4,077,961	4,888,798	4,865,431	5,428,996	8,899,247	11,194,393	10,342,827	11,430,042	14,556,933
Culture and recreation	20,864,140	21,435,581	22,540,516	24,287,382	23,745,884	29,714,212	30,044,660	24,910,955	25,883,652	30,551,147
Community development	2,211,253	2,631,289	2,880,880	2,833,011	2,951,864	3,076,260	3,161,679	3,254,786	3,590,155	3,807,968
Capital outlay	6,123,786	6,573,002	6,555,445	15,408,293	7,053,863	13,114,988	11,921,047	9,458,085	8,483,652	36,748,922
Debt service										
Principal retirement	7,964,914	8,364,986	9,322,537	9,135,000	10,445,000	11,181,377	11,382,162	11,094,986	11,049,141	12,507,068
Interest and fiscal charges	3,955,639	3,882,394	3,931,548	3,801,812	3,378,943	3,461,414	3,407,768	3,414,094	3,737,148	4,412,050
Total expenditures	95,278,512	99,723,820	104,847,632	117,398,831	117,481,491	134,113,332	134,298,235	131,618,554	136,325,205	180,444,668
Excess (deficiency) of revenues										
over (under) expenditures	(2,884,268)	(5,185,096)	(2,317,082)	(9,652,614)	(5,376,210)	(11,959,921)	(3,884,242)	(6,342,266)	(591,698)	(43,548,905)
OTHER FINANCING SOURCES (USES)										
Refunding bonds issued	_	_	32,245,000	6,910,000	_		1,660,000	7,730,000	6,340,000	_
Premium on bonds issued	350,071	432,879	3,772,133	1,039,610	955,225	978,386	9,570,000	4,034,604	6,881,772	2,777,611
Issuance of debt	5,065,000	10,595,000	-	1,940,000	11,845,000	8,355,000	894,793	18,830,000	27,200,000	23,000,000
Financed purchases	-	-	=	1,700,000	-	75,622	(1,675,000)	-	100,674	-
Right-to-use leases	_	_	_	-	_	70,022	(1,070,000)	_	-	318,698
Payment to refund bond escrow agent	_	_	(28,097,931)	(7,789,058)	=	=	33,908	(8,595,000)	(7,105,226)	-
Transfer in	9,598,187	9,257,105	9,711,565	9,137,082	9,805,859	9,682,182	11,412,228	7,388,801	10,180,045	9,865,902
Transfer out	(4,571,226)	(4,484,282)	(4,847,771)	(6,384,490)	(6,295,989)	(6,639,012)	(8,554,069)	(4,554,357)	(7,481,221)	(5,314,683)
Proceeds from sale of capital assets	23,288	21,258	19,585	24,148	43,897	85,327	38,631	37,476	38,015	57,148
Total other financing sources	10,465,320	15,821,960	12,802,581	6,577,292	16,353,992	12,537,505	13,380,491	24,871,524	36,154,059	30,704,676
NET CHANGE IN FUND BALANCES	\$ 7,581,052	\$ 10,636,864	\$ 10,485,499	\$ (3,075,322)	· <del></del>	\$ 577,584	\$ 9,496,249	\$ 18,529,258	\$ 35,562,361	\$ (12,844,229)
Debt service as a percentage	,			. (5,5:5,522)	,,		,		,,	. (/)
of noncapital expenditures	13.4%	13.2%	13.6%	12.7%	12.5%	12.1%	12.1%	11.9%	11.6%	11.8%
or noncapital experiolities	13.4%	13.270	13.0%	12.170	12.3%	1∠.170	12.170	11.9%	11.0%	11.070

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

#### Estimated Market Value

Fiscal Year										
Ended					Le	ss: Tax-Exempt		Total Taxable	Total D	irect Tax
September 30,	Re	eal Property	Pers	sonal Property		Property	Α	ssessed Value	R	ate
2013	\$	7,810,983,131	\$	833,800,673	\$	643,485,592	\$	8,001,298,212		0.55200
2014		8,197,352,931		789,414,854		613,723,945		8,373,043,840		0.55000
2015		9,347,795,862		885,946,440		1,071,401,599		9,162,340,703		0.54000
2016		10,892,510,607		949,453,680		1,665,547,504		10,176,416,783		0.53000
2017		12,247,829,044		1,019,719,862		1,799,062,766		11,468,486,140		0.52000
2018		13,546,087,428		1,031,270,509		1,878,212,643		12,699,145,294		0.51000
2019		14,696,634,742		1,158,167,450		1,903,666,393		13,951,135,799		0.49800
2020		15,295,656,455		1,233,701,862		2,005,309,071		14,524,049,246		0.48900
2021		15,713,691,463		1,149,504,775		1,960,955,511		14,902,240,727		0.48500
2022		16,684,318,807		1,139,418,829		2,036,419,680		15,787,317,956		0.47000

Sources: Collin Central Appraisal District

Direct and Overlapping Property Tax Rates (Per \$100 Of Assessed Value) Last Ten Fiscal Years (Unaudited)

									Ended
									September
		City Direct Rates	S		Overlapping Rate	es			30
								_	Collin
						McKinney			County
Fiscal Year	Operating/	General		Allen	Plano	Independent	Love Joy		Community
Ended	General	Obligation		Independent	Independent	School	Independent	Collin	College
September 30,	Rate	Debt Service	Total Direct	School District	School District	District	School District	County	District
2013	0.40506	0.14694	0.55200	1.67000	1.37340	1.54000	1.53500	0.24000	0.08630
2014	0.40912	0.14088	0.55000	1.67000	1.45300	1.67000	1.53500	0.23750	0.08364
2015	0.39836	0.14164	0.54000	1.64000	1.44800	1.67000	1.56000	0.23500	0.08196
2016	0.40627	0.12373	0.53000	1.61000	1.43900	1.67000	1.56000	0.22500	0.08196
2017	0.39627	0.12373	0.52000	1.59000	1.43900	1.62000	1.67000	0.20840	0.08122
2018	0.39274	0.11726	0.51000	1.57000	1.43900	1.62000	1.67000	0.19225	0.07981
2019	0.39346	0.10454	0.49800	1.55000	1.43900	1.59000	1.67000	0.18079	0.08122
2020	0.38704	0.10196	0.48900	1.45890	1.33735	1.48835	1.56835	0.17495	0.08122
2021	0.39052	0.09448	0.48500	1.43250	1.32375	1.47470	1.55470	0.17253	0.08122
2022	0.36876	0.10124	0.47000	1.40680	1.32075	1.37670	1.50500	0.16809	0.08122

Fiscal Year

**Source:** Collin Central Appraisal District

Table 7

Principal Property Taxpayers Current Year and Nine Years Ago (Unaudited)

	202	2		2013			
Taxpayer	Ta	xable Assessed Value	Percentage of Total City Taxable Assessed Value <sup>a</sup>	Taxpayer	Tax	xable Assessed Value	Percentage of Total City Taxable Assessed Value <sup>b</sup>
VAA Improvements LLC	\$	153,294,617	0.97%	Village At Allen LP	\$	136,534,873	1.71%
Watters Creek Owner LLC		131,870,671	0.84%	AT&T Mobility LLC		125,277,718	1.57%
Allen Premium Outlets LP		119,612,244	0.76%	Coventry II DDR/Trademark Montgomery Farm		102,296,075	1.28%
Cisco Systems Inc		90,250,000	0.57%	Cisco Systems Inc		97,751,725	1.22%
AT&T Mobility LLC		75,561,432	0.48%	Chelsea Allen Development LP		76,572,529	0.96%
DD Andrews Parkway 10.495 LLC		69,122,132	0.44%	AT&T Services Inc		61,703,650	0.77%
Creekside Acquisition LP		68,054,884	0.43%	Allen Station Apartments LLC		37,854,673	0.47%
C1-Allen LLC		64,902,702	0.41%	EMC Corporation		36,780,077	0.46%
Benton Pointe LP		63,423,505	0.40%	Oncor Electric Delivery Company		34,789,545	0.43%
Settler's Gate Apartments LP		63,000,000	0.40%	BH Benton Pointe Apartments LLC		33,710,538	0.42%
Total	\$	899,092,187	5.70%	Total	\$	743,271,403	9.30%
Total Assessed Valuation	\$	15,787,317,956	100.00%	Total Assessed Valuation	\$	8,001,298,212	100.00%

**Source:** Collin Central Appraisal District

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

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

Table 8

Ad Valorem Tax Levies and Collections Last Ten Fiscal Years (Unaudited)

Collected within the Fiscal Year of

			the Levy					Total Collection	ons to Date
Fiscal Year						_ (	Collections in		
Ended	Tota	al Tax Levy for			Percentage		Subsequent		Percentage
September 30,	I	iscal Year		Amount	of Levy		Years	Amount	of Levy
2013	\$	44,390,125	\$	44,005,302	99.13 %	\$	366,464	\$ 44,371,766	99.96
2014		46,466,114		45,924,321	98.83 %		527,912	46,452,233	99.97
2015		49,958,933		49,472,535	99.03 %		474,539	49,947,073	99.98
2016		54,342,759		53,821,573	99.04 %		512,309	54,333,882	99.98
2017		58,617,868		58,282,589	99.43 %		335,279	58,617,868	100.00
2018		63,184,129		62,950,713	99.63 %		212,586	63,163,300	99.97
2019		67,684,728		67,511,154	99.74 %		99,248	67,610,402	99.89
2020		70,617,878		70,550,256	99.90 %		(167,583)	70,382,673	99.67
2021		71,909,214		71,715,864	99.73 %		144,449	71,860,313	99.93
2022		73,930,484		73,746,318	99.75 %		-	73,746,318	99.75

**Source:** Collin County Tax Assessor

Table 9

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

	Governmental Activities						Business-Type Activities									
Fiscal Year		General						_	V	Vater and					Percentage	
Ended	(	Obligation	Ce	rtificates				Other	Sew	er Revenue		Other	Total	Primary	of Personal	
September 30,		Bonds	of C	Obligation	Tax N	otes	Ο	bligations		Bonds	Ob	oligations	Gove	ernment	Income <sup>a</sup>	Per Capita <sup>a</sup>
2013	\$	96,735,000	\$	800,000	\$	-	\$	2,433,439	\$	9,370,000	\$	456,061	109	9,794,500	3.10%	1,204
2014		99,245,000		530,000		-		4,615,649		8,015,000		691,493	113	3,097,142	2.87%	1,213
2015		95,690,000		490,000		-		7,258,749		6,735,000		596,700	110	0,770,449	2.90%	1,171
2016		93,920,844		450,000	1,94	10,000		1,700,000		5,760,000		448,387	104	1,219,231	2.60%	1,044
2017		96,184,995		405,000	1,2	55,000		1,250,000		4,760,000		282,326	104	1,137,321	2.21%	1,015
2018		94,460,400		-	63	35,000		864,245		13,850,800		719,391	110	0,529,836	2.35%	1,032
2019		91,466,739		-	2,60	00,000		75,991		16,637,388		569,182	111	1,349,300	2.28%	1,016
2020		98,980,840		-	4,92	20,000		46,005		21,581,071		423,155	12	5,951,071	2.58%	1,149
2021		92,079,808	2	8,278,061	3,9	7,980		102,538		32,435,106		332,535	15	7,146,128	3.26%	1,452
2022		104,656,037	2	6,338,466	2,3	79,838		1,020,867		30,469,408		279,154	16	5,143,770	3.14%	1,515

Notes:

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

<sup>&</sup>lt;sup>a</sup>See Table 13 for personal income and population data.

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

#### General Bonded Debt Outstanding

Fiscal Year Ended	General	Cer	tificates of					Percentage of Actual Taxable Value of	
September 30,	gation Bonds			Tax	Tax Notes		Total	Property <sup>a</sup>	Per Capita <sup>b</sup>
2013	\$ 96,735,000	\$	800,000	\$	-	\$	97,535,000	1.22%	1,087
2014	99,245,000		530,000		-		99,775,000	1.19%	1,095
2015	95,690,000		490,000		-		96,180,000	1.05%	1,031
2016	93,920,844		450,000		-		94,370,844	0.93%	998
2017	96,184,995		405,000		1,255,000		97,844,995	0.85%	980
2018	94,460,400		-		635,000		95,095,400	0.75%	927
2019	91,466,739		-		2,600,000		94,066,739	0.67%	878
2020	98,980,840		-		4,920,000		103,900,840	0.72%	948
2021	92,079,808		28,278,061		3,917,980		124,275,849	0.83%	1,149
2022	104,656,037		26,338,466		2,379,838		133,374,341	0.84%	1,223

**Notes:** Details regarding the city's outstanding debt can be found in the notes to the financial statements.

<sup>&</sup>lt;sup>a</sup>See Table 5 for property value data.

<sup>&</sup>lt;sup>b</sup>See Table 13 for population data.

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

Governmental Unit	Deb	ot Outstanding	Estimated Percentage Applicable (a)	Estimated Share of Direct and Overlapping Debt	
Debt repaid with property taxes:					
Allen I.S.D.	\$	677,381,321	85.82%	\$	581,328,649
Plano I.S.D.		492,195,000	0.84%		4,134,438
McKinney I.S.D.		533,850,000	0.06%		320,310
Lovejoy I.S.D.		146,105,000	9.68%		14,142,964
Collin County		543,645,000	9.17%		49,852,247
Collin College		498,565,000	9.17%		45,718,411
Subtotal, overlapping debt				\$	695,497,018
City of Allen direct debt outstanding		134,395,208	100.00%		134,395,208
Total Direct and Overlapping Debt				\$	829,892,226

**Source:** Taxable value data used to estimated applicable percentages provided by Collin Central Appraisal District. Net Bonded Debt Outstanding and Percentage of debt obtained from the Texas Municipal Report ("TMR") that was prepared by the Municipal Advisory Council of Texas ("MAC").

**Notes:** (a) The percentage of applicable overlapping debt is estimated using taxable property values. Applicable percentages were estimated by determining the portion of the county's taxable assessed value that is within the City of Allen's boundaries and dividing it by the county's total taxable assessed value.

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

Table 12

Pledged Revenue Coverage Last Ten Fiscal Years (Unaudited)

#### Water and Sewer System Revenue Bonds

Fiscal Year									
Ended		Total	Les	s: Operating	Ne	t Available		Annual	Times
September 30,	F	Revenues <sup>a</sup>	I	Expenses <sup>b</sup>		Revenue		quirement <sup>c</sup>	Coverage
2013	\$	32,199,528	\$	23,061,918	\$	9,137,610	\$	1,588,049	5.75
2014		30,887,999		23,754,848		7,133,151		1,585,519	4.50
2015		36,275,063		26,397,770		9,877,293		1,513,860	6.52
2016		36,509,983		29,287,984		7,221,999		1,173,576	6.15
2017		37,609,746		33,023,729		4,586,017		1,169,082	3.92
2018		42,629,369		34,843,950		7,785,419		1,181,675	6.59
2019		44,571,666		38,156,431		6,415,235		1,501,610	4.27
2020		50,750,704		39,026,679		11,724,025		1,501,611	7.81
2021		49,805,566		39,647,944		10,157,622		1,874,030	5.42
2022		56,776,891		40,235,647		16,541,244		2,595,735	6.37

Notes:

<sup>&</sup>lt;sup>a</sup>As of 2009, Development fees are no longer included as part of the non-operating revenues and therefore are not included in the times coverage calculation.

<sup>&</sup>lt;sup>b</sup>Includes operating expenses minus depreciation.

<sup>&</sup>lt;sup>c</sup>Includes Principal and Interest.

Table 13

Demographic and Economic Statistics Last Ten Fiscal Years (Unaudited)

Fiscal Year				Per Capita		
Ended	Estimated			Personal	School	Unemployment
September 30,	Population <sup>a</sup>	Pe	rsonal Income	Income <sup>b</sup>	Enrollment <sup>c</sup>	Rate <sup>d</sup>
2013	89,705	\$	3,709,032,635	41,347	20,295	5.2%
2014	91,157		3,542,543,334	38,862	20,503	4.4%
2015	93,261		3,940,277,250	42,250	20,755	3.2%
2016	94,576		3,823,896,832	40,432	20,973	3.6%
2017	99,852		4,007,759,724	40,137	21,054	3.1%
2018	102,632		4,715,221,976	45,943	21,567	3.2%
2019	107,151		4,694,285,310	43,810	21,791	2.8%
2020	109,591		4,876,032,363	44,493	21,538	6.2%
2021	108,207 <sup>e</sup>		4,814,454,051	44,493	21,390	3.6%
2022	109,039		5,267,128,895	48,305	21,808	2.8%

**Sources:** <sup>a</sup>Estimated population provided by the City of Allen.

<sup>&</sup>lt;sup>b</sup>Estimated Per Capita Income provided by U.S. Census Bureau based on current income trends within the area.

<sup>&</sup>lt;sup>c</sup>Allen Independent School District.

<sup>&</sup>lt;sup>d</sup>Texas Workforce Commission.

<sup>&</sup>lt;sup>e</sup>The reduction in population from prior years is due to inaccurate estimates used between the 2010 and 2020 decennial censuses.

Table 14

Principal Employers Current Year and Nine Years Ago (Unaudited)

2022 2013

Employer	Total Employees	Percentage of Total City Employment	Employer	Total Employees	Percentage of Total City Employment
Allen Independent School District	2,779	7.73%	Allen Independent School District	2,299	8.28%
Experian Information Solutions	817	2.27%	Experian	784	2.82%
City of Allen	858	2.39%	City of Allen	746	2.69%
Jack Henry & Associates	662	1.84%	Frontier Communications	700	2.52%
GC Packaging LLC	600	1.67%	Presbyterian Hospital	670	2.41%
Texas Health Presbyterian Hospital	425	1.18%	PFSweb	450	1.62%
Netscout	420	1.17%	Andrew Distributing	450	1.62%
Crawford and Company	365	1.01%	Jack Henry & Associates	422	1.52%
Motorola Solutions	351	0.98%	Cabela's	260	0.94%
Andrew's Distributing	328	0.91%	Graphic Converting	215	0.77%
Total	7,605	21.14%	Total	6,996	25.21%
Total Allen Daytime Employees	35,974		Total Allen Daytime Employees	27,756	

**Source:** Top ten employers and employee count provided by Allen Fairview Chamber of Commerce and Allen Economic Development Corporation.

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

_		Fiscal Year Ended September 30									
Function/Program	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
General Government and Administration	62.00	64.00	67.00	70.50	72.50	75.50	77.00	80.48	82.48	84.73	
Public Safety	284.50	286.00	295.00	299.00	299.00	305.00	316.00	319.00	320.00	326.00	
Public Works	53.00	54.50	55.50	59.00	59.00	60.50	62.50	63.50	63.50	62.50	
Culture and Recreational	214.50	212.27	215.71	221.31	221.31	226.32	228.32	227.82	223.32	223.32	
Water and Sewer	66.50	68.00	69.00	70.00	74.00	76.50	79.00	80.00	80.00	83.00	
Golf Course	32.54	32.54	33.64	33.64	33.64	33.64	33.64	32.14	32.14	32.14	
Community Development	26.00	27.00	27.50	28.50	27.50	30.50	32.00	32.00	34.00	35.00	
Risk Management	3.00	4.00	4.00	4.00	4.00	4.00	3.50	3.50	4.50	4.50	
Economic Development	4.25	6.25	7.00	7.00	7.00	7.00	7.50	7.50	7.50	7.50	
Total	746.29	754.56	774.35	792.95	797.95	818.96	839.46	845.94	847.44	858.69	

**Source:** City of Allen's Annual Official Budgets

Table 16

Operating Indicators by Function & Program Last Ten Fiscal Years (Unaudited)

					Fiscal Year Ende	ed September 30	)			
Function/Program	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Public Safety Police										
Number of Employees	174	175	183	185	185	189	199	201	202	204
Number of Violations (Citations)	13,902	19,943	14,000	13,645	18,778	17,025	21,060	8,774	10,715	11,721
Fire  Number of Employees	110	111	112	114	114	116	117	118	122	122
Number of Fire/Other runs	1,377	1,541	1,622	1,822	1,886	1,896	1,899	1,912	2,490	2,406
Number of EMS runs	3,613	3,703	3,812	4,162	4,210	4,667	4,898	4,725	5,753	6.251
Number of EMSTURS	3,013	3,703	3,012	4,102	4,210	4,007	4,090	4,725	5,755	0,231
Development Services										
Streets paved (miles)	1	4	1	5	5	6	2	2	87	26
Building Permits Issued <sup>a</sup>	6,013	9,538	7,549	7,022	7,116	7,126	9,414	6,440	6,104	5,531
Cultural and Recreational Parks and Recreation Park maintained & operated per										
acre	\$ 3,827	\$ 4,022	\$ 4,083	\$ 4,092	\$ 4,668	\$ 4,675	\$ 3,679	\$ 3,667	\$ 3,771	\$ 3,988
Participants in Leisure Service										
Programs	666,452	646,719	568,503	638,367	911,064	955,441	1,002,717	528,935	595,869	791,359
Rounds of Golf <sup>c</sup>	33,615	45,546	39,723	44,478	47,010	44,163	49,293	54,556	66,518	70,597
Library										
Volumes in Collection <sup>b</sup>	124,226	128,501	132,380	138,041	141,774	139,605	146,699	143,103	142,324	143,495
Water and Sewer										
Number of Water Consumers Average Daily Water Consumption	28,669	29,124	29,750	30,332	30,920	31,391	31,922	32,334	33,109	33,385
(gallons)  Maximum Storage Capacity (million of	14,479,000	11,863,621	13,284,000	14,472,000	15,107,156	15,926,000	15,454,057	15,710,457	16,143,000	15,296,000
gallons)	33.0	33.0	33.0	33.0	33.0	33.0	33.0	33	33.0	33.0
Sanitation										
Recyclables Collected (tons)	9,667	9,920	10,015	10,108	10,578	10,723	10,073	10,343	9,838	10,340
Solid Waste Collected (tons)	53,445	55,142	59,591	62,009	63,712	66,333	65,242	66,515	66,773	66,288

Source: City of Allen Departments

Notes: <sup>a</sup>Includes residential, commercial, and miscellaneous permits (e.g. for pools, fences, and roof repairs).

<sup>&</sup>lt;sup>b</sup>Includes books and media.

 $<sup>^{\</sup>rm c}$  The Golf Course was closed for renovations during fiscal 2012 and was re-opened in January 2013.

City of Allen, Texas Table 17

Capital Assets Statistics by Function & Program Last Ten Fiscal Years (Unaudited)

Fiscal Year Ended September 30

	Fiscal Year Ended September 30											
Function/Program	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022		
Public Safety												
Police Stations	1	1	1	1	1	1	1	1	1	1		
Police Patrol Units	27	27	27	28	31	31	31	31	44	53		
Fire Stations	5	5	5	5	5	5	5	5	5	5		
Police Motorcycle Units	4	4	4	4	4	4	4	4	4	4		
Development Services												
Streets-Paved (miles)	326	330	331	336	341	347	349	351	438	377		
Alleys-Paved (miles)	163	165	166	167	168	169	169	169	180	178		
Cultural and Recreational												
Parks (acres)	597	599	599	607	614	689	691	691	691	710		
Playgrounds	32	32	32	32	32	32	32	32	31	31		
Swimming Pools (outdoor)	1	1	1	1	1	1	1	1	1	1		
Recreation Centers	1	1	1	1	1	1	1	1	1	1		
Senior Center	1	1	1	1	1	1	1	1	1	1		
Tennis Courts	5	5	5	5	5	5	5	5	5	5		
Natatorium	1	1	1	1	1	1	1	1	1	1		
Visitor (Youth) Center	1	1	1	1	1	1	1	1	1	1		
Golf Course	1	1	1	1	1	1	1	1	1	1		
Event Center	1	1	1	1	1	1	1	1	1	1		
Water and Sewer												
Water Mains (miles)	467	471	474	481	494	506	515	524	524	502		
Fire Hydrants	4,210	4,329	4,398	4,560	4,675	4,982	4,934	5,316	5,359	5,409		
Sanitary Sewers (miles)	352	354	356	361	370	379	386	393	393	372		
Storm Sewer Lines (miles)	108	109	110	112	117	123	129	136	224	226		

**Source:** City Of Allen Departments

#### CITY COUNCIL REGULAR MEETING AGENDA COMMUNICATION

AGENDA DATE: March 14, 2023

**AGENDA CAPTION:** Conduct a Public Hearing and adopt an Ordinance

establishing Standards of Care necessary for a day care licensing exemption for youth camp programs operated by the Allen Parks and Recreation

Department.

**STAFF RESOURCE:** Teresa Thomason, Assistant Director of Parks and

Recreation

Kate Meacham, Parks and Recreation Director

**BOARD/COMMISSION ACTION:** On February 13, 2023, the Parks and Recreation

Board voted to approve the local Standards of Care, and recommended that they be adopted by City

Council after a public hearing.

PREVIOUS COUNCIL ACTION: On March 22, 2022, City Council adopted

Ordinance No. 3900-3-22.

On March 9, 2021, City Council adopted Ordinance

No. 3812-3-21.

On March 10, 2020, City Council adopted

Ordinance No. 3734-3-20.

On March 12, 2019, City Council adopted

Ordinance No. 3650-3-19.

STRATEGIC PLANNING GOAL: Safe and Livable Community for All.

#### BACKGROUND

The Texas Human Resource Code, Section 42.041(b) (14) established requirements to exempt recreational programs operated by municipalities for elementary-age (5-13) children from State child care licensing.

To receive exempt status for camp programs, a municipality is required to adopt standards of care by ordinance after a public hearing is held, then make available a copy of program standards, a notice of the public hearing for the program, and a copy of the ordinance adopting the standards to the State. Standards are provided to the parents of each camp program participant.

The ordinance shall include, at a minimum, staffing ratios, minimum staff qualifications, minimum facility, health, and safety standards, and mechanisms for monitoring and enforcing the adopted local standards; and inform parents that the camp program is not licensed by the state and the program may not be advertised as a child-care facility.

The annual adoption of this ordinance is required for a daycare licensing exemption.

#### STAFF RECOMMENDATION

Staff recommends that the City Council adopt an ordinance establishing standards of care necessary for a day care licensing exemption for youth camp programs operated by the Allen Parks and Recreation Department.

## **MOTION**

I make a motion to adopt Ordinance No. \_\_\_\_\_\_ establishing Standards of Care necessary for a daycare licensing exemption for youth camp programs operated by the Allen Parks and Recreation Department.

## **ATTACHMENT(S)**

Ordinance Camp STAR Parent Handbook

ORDINANCE NO.	
---------------	--

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF ALLEN, COLLIN COUNTY, TEXAS, ESTABLISHING STANDARDS OF CARE NECESSARY FOR A DAY CARE LICENSING EXEMPTION FOR YOUTH CAMP PROGRAMS OPERATED BY THE CITY OF ALLEN PARKS AND RECREATION DEPARTMENT; PROVIDING FOR A REPEALING CLAUSE; PROVIDING FOR A SEVERABILITY CLAUSE; AND PROVIDING FOR AN EFFECTIVE DATE.

**WHEREAS**, Texas Human Resources Code § 42.041(b)(14) establishes requirements for exempting recreational programs operated by municipalities for elementary age (5-13) children from childcare licensing; and.

**WHEREAS**, in order to receive exempt status for a youth recreation program, a municipality must adopt standards of care by ordinance after a public hearing for the program; and requirements; and,

**WHEREAS**, the Allen Parks and Recreation Youth Program Standards of Care will provide basic child care regulations for day camp activities operated by the City of Allen Parks and Recreation Department in accordance with Texas Human Resources Code § 42.041(b)(14); and,

**WHEREAS**, the City Council, after conducting a public hearing on March 14, 2023, and affording full and fair citizen feedback for the Allen Parks and Recreation Youth Programs; and,

**WHEREAS.** the City Council, after conducting a public hearing for the Allen Parks and Recreation Youth Programs was held on March 14, 2023.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF ALLEN, COLLIN COUNTY, TEXAS, THAT:

**SECTION 1.** The City Council of the City of Allen adopts the Allen Parks and Recreation Youth Program Standards of Care for providing basic childcare regulations for day camp activities operated by the City of Allen Parks and Recreation Department, which include staffing ratios, minimum qualifications, minimum facility, health and safety standards, and mechanisms for monitoring and enforcing the adopted local standards.

**SECTION 2.** A copy of the Allen Parks and Recreation Youth Program Standards of Care, herein adopted, is attached hereto as Exhibit A and incorporated as if set forth in full.

**SECTION 3.** It is hereby declared to be the intention of the City Council that the sections, paragraphs, sentences, clauses, and phrases of this Ordinance are severable, and if any phrase, clause, sentence, or section of this Ordinance shall be declared unconstitutional or invalid by any court of competent jurisdiction, such unconstitutionality or invalidity shall not affect any other remaining phrase, clause, sentence, paragraph or section of this Ordinance.

**SECTION 4.** This ordinance shall take effect immediately from and after its passage and publication of the caption in accordance with the provisions of the Charter of the City of Allen, and it is accordingly so ordained.

DULY PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF ALLEN, COLLIN COUNTY, TEXAS, ON THIS THE  $14^{\rm TH}$  DAY OF MARCH 2023.

	APPROVED:
	Kenneth M. Fulk, MAYOR
APPROVED AS TO FORM:	ATTEST:
Peter G. Smith, CITY ATTORNEY (PGS:4-21-16:TM 76568)	Shelley B. George, TRMC, CITY SECRETARY

### CITY OF ALLEN CAMP PROGRAMS <u>STANDARDS OF CARE</u>

The Standards of Care are intended to be minimum standards by which the City of Allen Parks & Recreation Department will operate the City's Camp Programs. The following Standards of Care are required by the Texas Human Resources Code, Section 42.041 (b) (14), as approved by the Texas Legislature during the 87th legislative session.

An elementary-age (ages 5-13) recreation program operated by a municipality provided the governing body of the municipality annually adopts standards of care by ordinance after a public hearing for such programs, that such standards are provided to the parents of each program participant, and that the ordinances shall include, at a minimum, staffing ratios, minimum staff qualifications, minimum facility, health and safety standards, and mechanisms for monitoring and enforcing the adopted local standards; and further provided that parents be informed that the program is not licensed by the state and the program may not be advertised as a child-care facility.

The following basic childcare regulations are the minimum Standards of Care by which the City of Allen Parks and Recreation Department will operate Camp Programs. Standards of Care are adopted annually as an ordinance by the Allen City Council. The programs operated by the City are recreational in nature and are not child or day care programs. The City is exempt from the requirements of the Texas Human Resources Code and is not licensed by the State to offer daycare programs.

#### **GENERAL ADMINISTRATION**

- 1. Organization
  - A. The governing body of the Camp Program is the City Council of the City of Allen, Texas.
  - B. Implementation of the Camp Programs Standards of Care is the responsibility of the Parks and Recreation Department Director or his or her designee and Department employees.
  - C. These Standards of Care will apply to all Camp Programs, including, without limitation, the Summer Camp Program, Spring Break Program and Holiday Camp Program.
  - D. Each Program Site will have available for public and staff review a current copy of the Standards of Care.
  - E. Parents of participants will be provided a current copy of the Standards of Care during the registration process for a Program. Further, a copy of the Standards of Care shall be placed online on the City's website.
  - F. Criminal background checks will be conducted on prospective Program employees. If results of a criminal background check indicate that a prospective Program employee has been arrested, charged with, or convicted of any of the following offenses, the prospective Program employee will not be considered for employment:
    - i. a felony or a misdemeanor classified as an offense against a person or family member;
    - ii. a felony or misdemeanor classified as public indecency;
    - iii. any offense for which a person is required to register as a sex offender under Chapter 62, Texas Code of Criminal Procedure;
    - iv. a felony or misdemeanor violation of any law intended to control the possession or distribution of any controlled substance and;
    - v. any offense involving moral turpitude.

#### 2. Definitions

For purposes of these Standards of Care, the following words shall have the respective meanings ascribed to them:

- A. City means the City of Allen, Texas.
- B. City Council means the City Council of the City.
- C. Department means the Parks and Recreation Department of the City.
- D. *Director* means the Parks and Recreation Department Director of the City or his or her designee.

Ordinance No. \_\_\_\_\_, Page 3

- E. *Employee(s)* means people who have been hired to work for the City of Allen and have been assigned responsibility for managing, administering, or implementing some portion of a Program.
- F. *Parent(s)* means one or both parent(s) or adults who have legal custody and authority to enroll their child(ren) in a Program.
- G. *Participants* means a youth whose parent(s) have completed all required registration procedures and determined to be eligible for a Program.
- H. *Camp Programs* means the Summer Camp Program, Spring Break Camp Program and the Holiday Camp Program.
- I. Center Supervisor or Recreation Program Supervisor means a full-time Department employee who is a supervisor and has been assigned administrative responsibility for the Programs.
- J. *Program Employee* means a Department part-time or seasonal employee who has been assigned responsibility by the Center Supervisor or Recreation Program Supervisor to implement the City's camp programs.
- K. *Program Manual* means a notebook of policies, procedures, required forms, and organizational and programming information relevant to each Program.
- L. *Program Site* means area and facilities where a Program is held, consisting of but not limited to the Joe Farmer Recreation Center, 1201 E. Bethany, Allen, Texas, 75002.

#### 3. Inspections/Monitoring/Enforcement

- A. A written inspection report will be prepared by the Recreation Program Supervisor each month to confirm the Standards of Care are being adhered to.
  - Each monthly inspection report will be sent by the Recreation Program Supervisor to the Center Supervisor for review and kept on record in accordance with the City's records retention policy
  - ii. The Center Supervisor will review the report and establish deadlines and criteria for compliance with the Standards of Care where failure to comply is determined.
- B. The Recreation Program Supervisor will make visual inspections of the Programs based on the following schedule:
  - i. The Summer Camp Program will be inspected a minimum of two times during the Summer Camps' Program schedule.
  - ii. The Spring Break Camp Program will be inspected at least once during the Spring Break Camp Program schedule.
  - iii. The Holiday Camp Program will be inspected at least once during the Holiday Camp Program schedule.
  - iv. Each other Program will be inspected at least once each week during the schedule for the Program.
- C. Complaints regarding enforcement of the Standards of Care should be directed to the Recreation Program Supervisor. The Recreation Program Supervisor will be responsible to take the necessary steps to address any complaints and to resolve the problem(s), if any. Complaints regarding enforcement of the Standards of Care and their resolution will be recorded in writing by the Recreation Program Supervisor. All complaints regarding enforcement of the Standards of Care where a deficiency is determined will be forwarded to the Center Supervisor, in a timely manner, with the complaint and the resolution noted.

#### 4. Enrollment

Before a child can be enrolled in a Program, the parents must sign registration forms that contain the following information about the child:

- A. name, address, home telephone number;
- B. name and address of parent(s) and telephone number(s) during Program hours;
- C. the names and telephone numbers of people to whom the child can be released;
- D. proof of residency within the City when appropriate; and
- E. a fully executed liability waiver and release.

#### 5. Suspected Abuse

- A. Program Employees will report suspected child abuse or neglect in accordance with the Texas Family Code. In the case where an employee is involved in an incident with a child that could be construed as child abuse, the incident must be reported immediately to the Center Supervisor. The Center Supervisor will then immediately notify the Recreation Manager, the City Police Department and any other agency as may be appropriate.
- B. Texas state law requires the employees of the Programs to report any suspected abuse or neglect of a child to the Texas Department of Protective and Regulatory Services or a law enforcement agency. Failure to report suspected abuse is punishable by fines up to \$1,000 and/or confinement up to 180 days. Confidential reports may be made by calling 1.800.252.5400.

#### STAFFING - RESPONSIBILITIES AND TRAINING

- 1. Center Supervisor
  - A. Qualifications
    - i. The Center Supervisor will be a full-time, professional employee of the Department.
    - ii. Work experience requires broad knowledge in a general profession or technical field. Knowledge is normally acquired through four years of college resulting in a Bachelor's Degree in Parks and Recreation or related field preferred or equivalent experience in Parks and Recreation or related field in lieu of education. Related Fields/Experience including but not limited to: Parks, Recreation and Tourism Therapeutic Recreation; Gerontology/Nutrition; Kinesiology, Sports Management or Physical Education; Ice Rink Operations or Management; Golf Operations or Programming.
    - iii. The Center Supervisor must have over two years up to and including three years of relevant experience.
    - iv. The Center Supervisor must successfully complete pre-employment screenings, which consist of a drug test, criminal background check and driving record check.
    - v. The Center Supervisor must have successfully completed a course in first aid and cardio pulmonary resuscitation (CPR) and possess a Texas Class C Driver's License within 4 months of hire.

#### B. Responsibilities

The information listed below is intended to describe the general nature and level of work being performed by individuals assigned to this position. They are not intended to be an exhaustive list of all responsibilities, duties and skills required of this position.

- i. Oversees operation of Recreation Center, its staff and its related programs by developing and maintaining budget for facility programs and personnel. Reconciles financial transactions and records, makes daily deposits, processes and approves refunds, monitors payroll activities, maintains inventory, procures maintenance services for facility and equipment, ensuring quality of programs and enforcing and developing policies and procedures.
- ii. Provides computer related support by troubleshooting computer problems, training staff on new and existing computer systems, diagnosing ACTIVE Net Software and online registration issues and providing computer assistance to department staff. Operates in all applicable system modules pertinent to job assignment, trains staff on use of computer systems and compiles data from computer systems.
- iii. Ensures customer service by addressing and resolving complaints from the public, makes discretionary decisions regarding customer related issues, educates and trains staff on customer service practices, and holds staff accountable for expected customer service delivery goals.
- iv. Supervises personnel by conducting the hiring process including selecting candidates and interviewing for open positions, training staff, promoting and maintaining positive work environment for optimum staff morale, evaluating staff performance and conducting performance reviews, administering staff meetings, scheduling staff, holding staff accountable for expectations, handling staff concerns and suggestions and administering disciplinary actions as needed.

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- v. Ensures safe and proper maintenance of facilities by coordinating preventative maintenance, repairs and capital improvements with appropriate personnel and/or vendors and ensures cleanliness of facility and premises.
- vi. May work varied shifts including opening, closing and weekend hours as assigned.

#### 2. Recreation Program Supervisor

#### A. Qualifications

- i. The Recreation Program Supervisor will be a full-time, professional employee of the Department.
- ii. Work experience requires broad knowledge in a general profession or technical field. Knowledge is normally acquired through four years of college resulting in a Bachelor's Degree in Parks and Recreation or related field preferred or equivalent experience in Parks and Recreation or related field in lieu of education. Related Fields/Experience including but not limited to: Parks, Recreation and Tourism; Therapeutic Recreation; Gerontology/Nutrition; Kinesiology, Sports Management or Physical Education; Ice Rink Operations or Management Golf Operations or Programming.
- iii. The Recreation Program Supervisor must have over two years up to and including three years of relevant experience.
- iv. The Recreation Program Supervisor must successfully complete pre-employment screenings, which consist of a drug test, criminal background check and driving record check.
- v. The Recreation Program Supervisor must have successfully completed a course in first aid and cardio pulmonary resuscitation (CPR) within four months of hire and possess a Texas Class C Driver's License within 4 months of hire.

#### B. Responsibilities

The information listed below is intended to describe the general nature and level of work being performed by individuals assigned to this position. They are not intended to be an exhaustive list of all responsibilities, duties and skills required of this position.

- i. Supervises personnel and contract instructors by interviewing applicants for open positions, coordinating training, observing and monitoring work tasks, developing program staff, evaluating work performance, writing performance evaluations, assisting employees to correct deficiencies, scheduling the necessary employees for facility operations and submitting time sheets for payroll. Position has direct oversight of Recreation Specialist II's at the center.
- ii. Develops and implements various programs by assessing the needs of citizens, identifying the types of programs to offer, recruiting and hiring qualified instructors for new programs, negotiating class and instructor fees, preparing goals and cost analysis for 110% plus cost recovery, scheduling program dates, reserving facilities for programs, purchasing and maintaining equipment and materials needed, and advertising programs to the general public. This position will act in a liaison role to civic organizations and community partners on events; will research and lead the coordination of partnership of national/state affiliated programs as well as corporate partnerships that benefit the division.
- iii. Assists with facility operations by addressing and resolving complaints and concerns from the public, responding to emergencies when required, preparing facilities for programs, rentals and special events and ensuring the cleanliness of facilities.
- iv. Monitors the allocation of resources by ensuring that the supplies necessary for the operation of the facility are maintained, ordering new supplies and equipment, evaluating and recommending the budgetary needs for operations and creating vendor lists. Position is responsible for vendor and instructor payment processing and budget oversight of relevant to such.

#### 3. Lead Camp Counselor

#### A. Qualifications

- i. The Lead Camp Counselor will be a temporary seasonal Program Employee of the Department.
- ii. The Lead Camp Counselor must have a High School Diploma or G.E.D.
- iii. Must be available for work Monday through Friday, 7 a.m. to 6 p.m. during all seasonal camp weeks.
- iv. Must have at least one year of relevant work experience. Prior day camp experience or experience programming camp activities preferred. Experience working with youth preferred.
- v. Must successfully complete pre-employment screenings, which consist of a drug test, criminal background check and driving record check.
- vi. Required to have a CPR Certification and First Aid Certification before June 1st (training provided), Valid Texas Class C Driver's License

#### B. Responsibilities

The information listed below is intended to describe the general nature and level of work being performed by individuals assigned to this position. They are not intended to be an exhaustive list of all responsibilities, duties and skills required of this position.

- i. Oversees seasonal youth camp operations by coordinating the activities of the camp and supervising related programs, field trips, and activities.
- ii. Supervises personnel by assisting in training, observing and monitoring work tasks, evaluating work performance, assisting employees to correct deficiencies, scheduling the necessary employees for facility operations and submitting time sheets for payroll.
- iii. Acts as a role model for children ages 5-12, displays appropriate behavior, and creates a safe, inclusive environment for all campers and staff.
- iv. Instructs and/or trains personnel to lead a variety of activities including but not limited to arts and crafts, games, nature education and other outdoor related activities.
- v. Works closely with Recreation Program Supervisor to plan and coordinate activities; provides assistance in other parks and recreation programs as needed, including the Allen USA Celebration.
- vi. Provides excellent customer service by maintaining positive interpersonal relations with all who are involved in the summer camp program; including children, parents, staff, vendors and general public.
- vii. Monitors the use of recreation equipment and ensures it is used in a capacity that is in accordance with its intended use. Ensures all equipment is returned to its original location and put back in an organized fashion when done using.
- viii. Follows and enforces rules, policies, and procedures outlined in City of Allen local standards of care and handbook.
- ix. Must have a desire to work with children and be able to work every week of seasonal camp.
- x. Ensures a high level of safety for participants and personnel during the program and administers basic first aid, as certified, as necessary.

#### 4. Camp Counselor

#### A. Qualifications

- i. The Camp Counselor will be a temporary seasonal Program Employees of the Department.
- ii. The Camp Counselor must have a High School Diploma or G.E.D.
- iii. Must have a desire to work with children and be able to work all eleven weeks of summer camp. Prior day camp experience or experience programming camp activities preferred. Experience working with youth preferred.
- iv. The Camp Counselor must successfully complete pre-employment screenings, which consist of a drug test, criminal background check and driving record check.

v. Required to have a CPR Certification and First Aid Certification before June 1st (training provided), Valid Texas Class C Driver's License

#### B. Responsibilities

- i. Camp Counselors will be responsible for the supervision and activities of approximately 10-12 children ages 5-12 in an outdoor and indoor nature environment.
- ii. Counselor will plan and carry out such activities as hiking, arts and crafts, sports, drama, swimming, and field trips.

### 5. Training/Orientation

- A. The Department is responsible for providing training and orientation to Program Employees working with children and for specific job responsibilities. The Recreation Program Supervisor will provide each Program Employee with a Program manual specific to the applicable Program.
- B. Program Employees must be familiar with the Standards of Care for Program operation as adopted by the City Council.
- C. Program Employees must be familiar with the Program's policies, including discipline, guidance, and release of Program participants as outlined in the Program Manual.
- D. Program Employees will be trained in appropriate procedures to handle emergencies.
- E. Program Employees will be trained in areas including City, Department, and Program policies and procedures, provision of recreation activities, safety issues, and organization goals.
- F. Program Employees will be required to sign an acknowledgement that they received the required training.

#### **OPERATIONS**

#### 1. Staff-Participant Ratio

- A. The standard ratio of Program participants to Program Employees will be no greater than 15 to 1. In the event an employee assigned to a Program is unable to report to the Program Site, a replacement will be assigned.
- B. Program Employees are responsible for being aware of the participant's habits, interests, and any special problems as identified by the participant's parent(s) during the registration process.

#### 2. Discipline

- A. Program Employees will implement discipline and guidance in a consistent manner based on the best interests of Program participants.
- B. There must be no cruel, harsh or corporal punishment or treatment used as a method of discipline.
- C. Program Employees may use brief, supervised separation from the group if necessary.
- D. As necessary, Program Employees will initiate discipline reports to the parent(s) of participants. Parents will be asked to sign discipline reports to indicate they have been advised about specific problems or incidents.
- E. A sufficient number and/or severe nature of discipline reports as detailed in the Program Manual may result in a participant being suspended or removed from the Program or all Programs.
- F. In instances where there is a danger to participants or employees, offending participants will be removed from the Program Site as soon as possible.

#### 3. Programming

- A. Program Employees will attempt to provide activities for each Program according to the participants' ages, interests, and abilities. The activities must be appropriate to participants' health, safety, and wellbeing. The activities also must be flexible and promote the participants' emotional, social, and mental growth.
- B. Program Employees will attempt to provide indoor and outdoor time periods that include:
  - i. alternating active and passive activities;
  - ii. opportunity for individual and group activities, and

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iii. outdoor time each day weather permits.

#### 4. Communication

- A. The Program Site will have a cell phone and land line to allow the Program Employees to be contacted by Department employees and vice versa.
- B. The Recreation Program Supervisor will post the following telephone numbers adjacent to a telephone accessible to all Program employees:
  - i. City ambulance or emergency medical services;
  - ii. City Police Department
  - iii. City Fire Department
  - iv. Joe Farmer Recreation Center front desk;
  - v. Parks and Recreation Administrative office and;
  - vi. Numbers at which parents may be reached.

#### 5. Transportation

- A. Program Employees will be attentive and considerate of the Participant's safety on field trips and during any transportation provided by the Program.
- B. Transportation for field trips is provided by school buses through the Allen Independent School District. In the event said school district buses are unavailable, department will ensure suitable transportation is provided.
- C. During field trips, Program Employees will have emergency contact information for each Participant.
- D. Program Employees will have a roster of Participants in their group and must account for all participants frequently, specifically before departure to and from destination.
- E. Before a participant may be transported to and from City-sponsored activities, participants must be registered for the field trip.
- F. First aid supplies and a first aid and emergency care guide will be available in all Program vehicles that transport children.
- G. Designated Program Employees will carry a cell phone at all times during the duration of the field trip.
- H. Participants will be oriented to expected behavior and safety rules.

#### **FACILITY STANDARDS**

#### 1. Safety

- A. Program Employees will inspect Program Sites daily to detect sanitation and safety concerns that might affect the health and safety of the participants.
- B. Buildings, grounds, and equipment on the Program Site will be inspected, cleaned, repaired, and maintained to protect the health of the participants.
- C. Program equipment and supplies must be safe for the participants' use.
- D. Program Employees must have first aid supplies readily available at the Program Site, during transportation to an off-site activity, and for the duration of any off-site activity.

#### 2. Fire

- A. An emergency evacuation plan will be posted at the Program Site. In a situation where evacuation is necessary, the first priority of Program Employees is to make sure all participants are in a safe location.
- B. The Program Site will have an annual fire inspection by the local Fire Marshal, and the resulting report will detail any safety concerns observed. The report will be forwarded to the Center Supervisor who will review and establish deadlines and criteria for compliance if any deficiencies or concerns are determined to exist.
- C. The Program Site must have at least one fire extinguisher readily available to all Program employees. All Program Employees will be trained in the proper use of fire extinguishers.
- D. Fire drills will be initiated at Program Sites based on the following schedule:
  - i. Summer Camp Program: A fire drill twice during the session.

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ii. Spring Break Camp and Holiday Camp Program: A fire drill once during the session.

#### 3. Health

- A. Illness or Injury.
  - i. A participant who is considered to be a health or safety concern to other participants or Program Employees will not be admitted to a Program.
  - ii. A participant or Program Employee that is exhibiting new or worsening signs or symptoms of possible communicable disease must isolate from the cohort after being symptom free (24 hours after fever free) and follow local health guidelines.
  - iii. Illnesses and injuries will be handled in a manner to protect the health of all participants and employees.
  - iv. Program Employees will follow plans to provide emergency care for injured participants with symptoms of an acute illness as specified in the Program Manual.
  - v. Program Employees will follow the guidelines of the Texas Department of Health concerning the admission or readmission of any participant after a communicable disease.
  - vi. Program Employees will follow the best practice sanitization protocols for common surfaces, restrooms and recreational equipment.
  - vii. Hand sanitizer, disinfecting wipes, soap and water, or similar disinfectant to be readily available throughout the camp for Program Employees and participants. Regular use will be encouraged and available throughout the day.

#### 4. Medication Administration

- A. A Medication Consent Form must be completed and on file for each prescription the child receives during the hours of operation.
- B. Staff will administer medication only with written parental permission through a Medication Consent Form and will administer medication only as stated on the label directions or as amended by the physician.
- C. Over-the-counter medications will be administered only if a Medication Consent Form has been completed, are in the original container and by label directions only.
- D. If medication dosage has changed during the summer, a new Medication Consent Form must be completed.
- E. All medication must be in the original container and be labeled with the child's name, the date (if prescription), include directions on how to administer, and include the physician's name (if prescription).
- F. Medications requiring refrigeration must be noted on the Medication Consent Form.
- G. Inhalers and peak flows must have instructions.
- H. Staff will store and administer medications at the prescribed time as noted on the Medication Consent Form.
- I. Parents/Guardians are responsible for removing medication at the end of the program or when the child is withdrawn. Any medication left on-site will be properly disposed of two weeks after the completion of Camp S.T.A.R.
- J. Epinephrine-Pens
  - i. Summer staff is trained to assist children in administering their Epinephrine-Pens in case of an Anaphylactic Shock. If a child is not able to self-administer the injection, staff will do so if a completed Medication Consent Form is on file. A separate Medication Consent Form is required specifically for Epinephrine-Pens including information about the allergy(s) and the administration of the Epinephrine-Pen.
  - ii. If an Epinephrine-Pen is administered, 911 and the parent/guardian will be contacted immediately.

#### 5. Toilet Facilities

A. The Program Site will have indoor toilets located and equipped so participants can use them independently.

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B. An appropriate and adequate number of lavatories will be provided.

#### 6. Sanitation

- A. The Program site will have adequate light, ventilation, and heat.
- B. The Program site will have an adequate supply of water meeting the standards of the Texas Department of Health for drinking water and ensure that it will be supplied to the participants in a safe and sanitary manner.
- C. Program Employees will ensure that garbage is removed from buildings daily.
- D. Program Employees will work to help mitigate environmental exposures by additional cleaning and disinfecting of staff's work area, common areas, and bathrooms.

# CAMP S.T.A.R. ALLEN PARKS & RECREATION













**JOE FARMER RECREATION CENTER** 

SUMMER 2023

# PARENT HANDBOOK

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#### **ALLEN PARKS AND RECREATION MISSION**

Enhancing lives and enriching the community Parks and Recreation experiences.

#### **ALLEN PARKS AND RECREATION VISION**

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.

## **IMPORTANT DATES**

WEEKS OF CAMP STAR (#25779)	PAYMENT DATES  Date your payment will be auto-drafted.	LAST DAY TO WITHDRAW FOR FULL REFUND Withdrawal taking place after date listed below will result in partial refund.
Youth Membership	\$5 Allen Resident (Monthly)	\$7 Non-Resident (Monthly)
<b>Week 1</b> May 22 - May 26	N/A	May 1
Week 2* May 30 - June 1 (*short week)	May 12	May 8
Week 3 June 5 - June 9	May 19	May 15
Week 4 June 12 - June 16	May 26	May 22
Week 5 June 19 - June23	June 2	May 30
Week 6 June 26 - June 30	June 9	June 5
Week 7 July 3 - July 7 (*short week)	June 16	June 12
Week 8 July 10 - July 14	June 23	June 19
Week 9 July 17 - July 21	June30	June 26
Week 10 July 24 - July 28	July 7	July 3
Week 11 July 31 - August 4	July 14	July 10

CONTACT INFORMATION			
Camp STAR Cell Phone*  *Phone number will be in operation during scheduled program hours.	469.667.6164		
Camp STAR Director, Kong Moua	214.509.4755		
JFRC Center Supervisor, Ryan Patterson	214.509.4751		
Joe Farmer Recreation	214.509.4750		
Allen Parks & Recreation Department	214.509.4700		
Don Rodenbaugh Aquatic Center	214.509.4770		
Allen Community Ice Rink	972.912.1097		

#### **ELIGIBILITY FOR PARTICIPATION**

Participants must be between the ages of 5-12 years. At minimum, a camper must have completed Kindergarten by the start of camp and may not have begun seventh grade by the end of camp. All campers are required to be toilet trained and able to change their own clothing. Campers will be divided into groups every week based on their age. Groups will often mingle throughout the day.

#### **PROGRAM HOURS & LOCATION**

Camp STAR program hours are 7:30a.m. - 5:30p.m., Monday-Friday. Participants cannot be dropped off prior to 7:30 a.m. and must be picked up no later than 5:30 p.m. Camp STAR will be located at Joe Farmer Recreation Center (JFRC). Many of the activities will be held at the Amenity Building and the park area that surrounds JFRC.

The physical address to Joe Farmer Recreation Center is 1201 East Bethany Drive, Allen, Texas 75002, located at the northeast corner of Allen Heights and East Bethany Drive.

#### **REGISTRATION PROCEDURES**

- · In Person at Joe Farmer Recreation Center (1201 East Bethany Drive, Allen, TX 75002).
- · Online at LifeInAllen.org.

You must have an account with the City of Allen Parks and Recreation Department to register for camp. If you do not currently have an account with the department, you can create an account online at LifeInAllen.org or visit any City of Allen recreation facility and have an account created. With an account, you may enroll your child for summer camp when registration opens. If a session is full, your child may be added to the waitlist for that session.

Each week of camp requires a separate registration and is on a first-come, first-served basis. Same day registrations are highly discouraged, as spaces may not be available.

A required "Camper Information Form" will need to be completed at the time of registration. This form must be on file with the Camp Director before the first day of camp. Forms are provided at the time of registration. It is the parent/guardian's responsibility to keep the form up to date.

#### FEES AND PAYMENT

Camp is based on a weekly fee for members and non-members.

- · \$160 members
- · \$224 non-members

Payment Plan: For your convenience, a payment plan is available to assist with weekly payments.

Registering in the payment plan allows you to register for multiple weeks of camp. You will be required to have a valid credit card on file and pay for the first week of camp that your child is attending and \$25 (non-refundable) for each additional week enrolled. Weekly payments will auto-draft 10 days prior to the start of the week of the first camp registered (Please see page 4 for auto- payment dates). If the balance has not been paid by the appropriate date, then your child's registration spot will be forfeited with no exceptions.

Your account must remain in good standing while on the payment plan, otherwise you will be removed from the payment plan and be considered ineligible for the plan for the remainder of the summer.

#### WITHDRAWAL AND REFUND POLICY

Withdrawals: A "Camper Withdrawal Form" must be submitted to the Joe Farmer Recreation Center front desk staff to withdraw your child from a week of camp. If a withdrawal is requested the same day as registration or <u>3 weeks prior</u> to the Monday of your selected week of camp, a partial refund will be processed.

Refunds: No refunds will be granted if it is not requested one week prior to the Monday of your selected week of camp. If on the payment plan, then auto-draft will discontinue. If a camper is asked to leave camp, then there will be no refund or pro-rated refund for the days they are not allowed to attend.

Please Note: There will be a \$25 non-refundable fee for each week registered.

### **PARTICIPANT'S INFORMATION FILES/FORMS**

The forms listed below are to be completed in their entirety upon registration.

- 1. Camper Information Form (REQUIRED): This form will include the child's name, personal information, emergency contacts, authorized person(s) to whom the child may be released to, a medical release and a liability waiver.
- 2. Swimming Permission Slip (REQUIRED): For your child to participate in swimming and pool activities at the Ford Pool and Don Rodenbaugh Aquatic Center, the City must have the parent/guardian's permission.
- Camper Withdrawal Form (REQUIRED): If you need to withdraw your child from camp, this form must be completed and submitted to receive any type of refund for camp.
- 4. Medication Consent Form (OPTIONAL): If your child needs medication during camp hours, this form must be completed. The form can be requested at any time
- 5. Drop-Off/Pick-Up Authorization Form (OPTIONAL): If you want to add additional individuals to the list of emergency contacts/persons with permission to pick up your child from camp.
- 6. Child Sign In/Out Authorization Form (OPTIONAL): If you are allowing your child to sign themselves in and/or out of camp, and no adult is responsible for dropping off or picking up your child from camp.

#### ATTENDANCE AND PARTICIPATION

It is required that all campers be accompanied by a parent, guardian or authorized person when signing in and signing out of camp. Campers will not be allowed to sign themselves in or out of camp unless a "Child Sign In/Out Authorization Form" has been completed and is on file with the Camp Director.

Campers are encouraged to participate when present. If sick or injured, then parents will be notified immediately to pick up the camper. Please notify staff of planned absences. Refunds, credits or make-up days will not be issued for missed days.

#### CAMP STAR PARTICIPANT INFORMATION FORMS

To view the Camp STAR Participant Information Forms, please see page 27.

#### **ARRIVAL AND DISMISSAL**

Arrival and Sign-In: The camp program begins promptly at 7:30a.m., and this will be the time parents/guardians can sign-in. It is required that a parent/guardian walk their child to the drop-off area and initial on the Camp Sign-In/Sign-Out sheet to indicate that the camper has been signed in and they are now in the camp's care. Parents may drop off their children at JFRC in the mornings before 8:30a.m., however, if you arrive after 8:30a.m., you may have to walk your child to the Amenity Building located behind JFRC to sign them in.

Departure and Sign-Out: The parent/guardian/authorized person must present valid photo identification and sign the Sign-In/Sign-Out sheet for a camper to be released from camp. The authorized person must be on the "Camper Information Form", otherwise the camper will not be released to the individual. The camp program concludes at 5:30p.m.

Different Person for Pick-Up: Campers will only be released to the parent/guardians listed on the "Camper Information Form" as well as the two emergency contacts/ persons with permission to pick up your child. If there is a different person who will be picking your child up from camp who was not originally designated as one with permission to pick-up your camper, you will need to complete the "Drop-Off/Pick-Up Authorization Form". On this form, you will have to provide the driver's license and phone number of the person, along with the dates of pick-up.

Early Pick-Up: Depending on the activity scheduled, campers will spend each day rotating locations between Joe Farmer Recreation Center, Bethany Lakes Park and the Amenity Building. Their day will end at the Amenity Building. If you are picking up before 5 p.m., then please go to your camper's location to pick them up and sign-out, as the camp counselor must stay with his/her group.

If the camp is on a field trip, then campers may be picked up early at the location if the camp bus has not left the field trip parking lot. Once at the field trip location, please call the camp cell phone and a counselor will walk the camper to the parent/guardian's location. Photo identification and a signature on the Sign-In/Sign-Out sheet are required before leaving with the camper.

Camper Sign-In and Sign-Out: Campers will not be allowed to sign themselves in or out of camp unless a "Child Sign-In/Out Authorization Form" has been completed and is on file with the Camp Director – including the date and time of release for the child. Campers that have a "Child Sign-in/Out Authorization Form" on file as well as have a membership to the Joe Farmer Recreation Center and are 10 years or older, may use the facility in the morning before camp begins and in the evening after camp has ended. Camp staff is not responsible for the supervision of your child until they have signed themselves in or once they have signed themselves out of camp.

#### CAMP STAR PARTICIPANT INFORMATION FORMS

To view the Camp STAR Participant Information Forms, please see page 27.

#### **EARLY DROP-OFF & LATE PICK-UP**

Summer Day Camp hours are 7:30 a.m.- 5:30 p.m. Monday-Friday. Camp staff is not responsible for the supervision of your child prior to 7:30 a.m. If a child is not picked up by 5:45 p.m., the parent/guardian will be called. If they cannot be contacted, then the emergency contacts will be called. If neither the parent/guardian nor emergency contacts can be reached by phone, the Allen Police Department will be notified, and the situation will be treated as an abandoned child. Being late three times within a 30-day period is subject to termination from the program.

### **PARENTS/VISITORS/VOLUNTEERS**

Parents/guardians picking up children are allowed and even encouraged to visit with the Camp Director and Camp Counselors to familiarize themselves with staff and the program, but visits should be short. If a situation requires a longer visit, the parent/guardian should set an appointment with the Camp Director so that ratios are not disturbed.

Parents/guardians should not "confront, scold, or deal with" behavior they believe is inappropriate in children other than their own. Parents/guardians signing out his/her child(ren) should leave the program area once the child has been signed out. Note: Families with a membership may remain in the Recreation Center separate from the program area after a child has been signed out.

Volunteers: Parents/guardians that wish to serve as a volunteer should contact the Camp Director and see what volunteer opportunities are available and where they can best serve the program. Volunteers are required to complete a criminal background check. If results of a criminal background check indicate that a prospective volunteer has been arrested, charged with, or convicted of any of the following offenses, the prospective volunteer will not be considered to serve the program:

- 1. a felony or a misdemeanor classified as an offense against a person or family member:
- 2. a felony or misdemeanor classified as public indecency;
- 3. any offense for which a person is required to register as a sex offender under Chapter 62, Texas Code of Criminal Procedure;
- 4. a felony or misdemeanor violation of any law intended to control the possession or distribution of any controlled substance and;
- 5. any offense involving moral turpitude.

Service Animals: The only animals allowed are registered service animals assisting patrons or animals scheduled for programming purposes.

#### FIELD TRIPS AND TRANSPORTATION

Field trips will be planned for Tuesday and Thursday. Swim days, when possible, will take place at Ford Pool or the Don Rodenbaugh Aquatic Center on Wednesday and/or Friday. Field trips will not be scheduled on Mondays.

Field Trip Information: All field trips are included in the weekly camp fee. During field trips, the Camp Counselors will have access to emergency contact information for each camp participant. Each camp counselor will have a roster of participants in their group and will account for all participants frequently and before departure to and from destination. The staff will always carry a cell phone during the field trip.

T-Shirts: Campers must wear their camp t-shirt on field trip days but are not required to on swim days. A camp t-shirt will be issued for your initial week of summer camp. These will be passed out on Mondays of camp. Please help keep track of your camp t-shirt as lost or misplaced t-shirts will not be replaced. You can, however, purchase additional t-shirts for \$10.

Extra Spending Money: Field trips are pre-paid, so it is not necessary for campers to bring money on field trips. Should you choose to send spending money with your child, he/she will be responsible for maintaining it. Staff is not authorized to be custodians of participants' money.

Transportation: Transportation for all field trips is provided by school buses through the Allen Independent School District. In the event said school district buses are unavailable, department will ensure suitable transportation is provided. First aid supplies and emergency care guide will be available in all program vehicles that transport children.

Late Arrival on Field Trip Day: It is important to have your child arrive to camp on time, before the scheduled field trip departure time. If a child is late on field trip day, it is the parent's responsibility to transport their child to the field trip location.

#### **SWIMMING**

Camp STAR will swim weekly at Ford Pool and/or the Don Rodenbaugh Aquatic Center in Allen. Your child's safety is the program's utmost concern and campers only allowed to swim when lifeguards are on duty and a "Swimming Permission Slip Form" is on file. Parents will be informed as to what days campers are scheduled to swim. Additional swimming field trips include Hawaiian Falls Water Park in The Colony and in Garland this summer.

#### **CAMP STAR PARTICIPANT INFORMATION FORMS**

To view the Camp STAR Participant Information Forms, please see page 27.

#### **CLOTHING AND ATTIRE**

Campers should dress comfortably and appropriately for the weather and daily activities in simple, non-restrictive clothing that can possibly get dirty. Also, consider the needs of your child for the use of the restroom. Restrictive clothing that your child cannot handle themselves (complicated belts, overalls, etc.) is not recommended.

Shorts, t-shirt, socks and sneakers are acceptable camp attire. Flip flops, crocs, sandals and other forms of open-toed shoes are dangerous in an active camp. The campers may, however, bring sandals to camp for use at the pool. Attire promoting the use of alcoholic beverages, drugs, tobacco or other inappropriate content is prohibited.

#### WHAT TO BRING TO CAMP STAR

Backpack: It is recommended that your camper bring a backpack to store all their items – please label all items clearly.

Lunch and Snacks: Please send your child to camp with a lunch each day unless informed otherwise. Please label the camper's lunch with a first and last name. Water and/or sports hydration drinks will be provided throughout the day and at lunch and snack time. If you forget to send your camper with a lunch, you will be called to bring one. Camp will provide a snack during the afternoon each day, but campers may bring an extra snack if desired. Please note, the campers will not have access to a refrigerator or microwave.

Any known food allergies should be documented on the *"Camper Information 2023 Form"*. Please be aware that some campers may be severely allergic to peanuts and tree nuts. No peanut or tree nut products are permitted.

Sunscreen and Insect Repellent: Please apply sunscreen/insect repellent as needed daily. Participants must provide their own sunscreen, labeled with their first and last name. Sunscreen should be carried daily in their backpacks. Children are responsible for applying their own sunscreen/insect repellent; however, if a camper brings a spray-on sunscreen, then the counselor may assist them with application. Staff will remind campers to re-apply their sunscreen throughout the day.

Water Bottle: Please send your child with a water bottle to camp every day. Water fountains and coolers are available for campers to refill water bottles. Water will be available to the campers and frequent water breaks will occur throughout scheduled activities.

#### **ITEMS TO LEAVE AT HOME**

Participants should NOT bring games, electronics, money or other valuables to camp. All personal items (backpack, water bottles, lunches, etc.) should be labeled and stored in their backpacks.

Fireworks, lighters, weapons, drugs, alcohol, cigarettes or other inappropriate items are banned from camp. If a camper is caught with one of these items, the item will be confiscated. Such action will result in an immediate suspension from camp. A parent/guardian conference must be scheduled and completed before the participant may be allowed to return to camp and will be on a probationary status with the approval of the Center Supervisor.

For safety purposes, campers can possess telecommunications devices, including mobile telephones; however, these devices should remain turned off during camp. This helps preserve the "camp" atmosphere and minimize distractions.

The City of Allen and Camp STAR is not responsible for lost or stolen items.

### PARTICIPANTS WHO BECOME ILL/ACCIDENTS/EMERGENCIES

Parents are responsible for informing the Camp Director of any special needs, concerns, or information regarding their child's health. If your child is exhibiting any sign or symptoms of illness, please be considerate to others by keeping your child at home.

All participants must be able to participate in the full-range of activities offered. Any child meeting any of the following criteria will not be admitted to the program:

- 1. If the illness prevents the child from participating comfortably in the program activities.
- 2. If the illness results in greater need for care than the staff can provide without compromising the health, safety and supervision of the other children or staff.
- 3. If the child has an oral temperature of 100 degrees or greater (upon return, the child must be fever-free for 24 hours).
- 4. If the child's symptoms and signs of possible severe illness include, but are not limited to, lethargy, uncontrolled breathing, diarrhea, vomiting illness, rash with fever, mouth sores with drooling, wheezing or behavior change, then the child will not be admitted until the staff is comfortable that medical evaluation indicates the child can be included in the camp activities.
- 5. If the child has been diagnosed with a communicable disease until the medical evaluation determines the child is no longer contagious.
- 6. If the child vomits in the morning prior to coming to camp.
- 7. If the child has discolored nasal discharge.

Communicable Disease: Communicable diseases may be transmitted either by contact with an infected person's bodily fluids specifically saliva or an animal/insect bite. Common childhood communicable diseases include: animal bites, chickenpox, the common cold, head lice, mononucleosis, pink eye, ringworm and strep throat. To prevent many of these communicable diseases, it is important to stress to campers the proper hygiene practices like hand washing, covering their mouths when coughing or sneezing and not sharing brushes, hats or water bottles.

Certain symptoms in children may suggest the presence of a communicable disease. Children who have those symptoms should be excluded from the camp program until physician has certified the symptoms are not associated with an infectious agent or they are no longer a threat to the health of other children at the facility or the symptoms have subsided.

Parents must report to the Camp Director any exposure to communicable illnesses outside the camp. The child will then be excluded from the program for the period prescribed by the child's physician. Participants with a communicable disease, such as pink eye or lice, may not attend camp.

Parents will be notified by phone if the participant becomes ill while at the program. If the parent cannot be reached, the emergency contact will be called. Any child experiencing a fever over 100 degrees, vomiting, diarrhea or contagious skin or eye infections will be removed from common areas and should be picked up within one hour of contact with the parent or emergency contact person listed.

Emergency Procedures: In the event of critical illness or injury, proper medical personnel and parents will be notified. Staff will immediately contact the parent/guardian if their child needs to be picked up or was transported by emergency vehicle to the hospital. At the discretion of the medical personnel, the child may be transported to an emergency room or clinic by ambulance or by the parent. Parents will be responsible for any expenses incurred with treatment or transportation.

All injuries (minor or major) and illnesses will be documented by staff.

#### **MEDICATION**

A "Medication Consent Form" must be completed and on file for each prescription the child receives during the hours of operation. Camp STAR staff will administer medication only with written parental permission and will administer medication only as stated on the label directions or as amended by the physician.

All medication MUST be in the original container and be labeled with the child's name, the date (if prescription), include directions on how to administer and include the physician's name (if prescription). Medications requiring refrigeration must be noted on the "Medication Consent Form".

Inhalers and peak flows must have instructions. Over-the-counter medications will be administered only when accompanied by a "Medication Consent Form" and are in the original container. Over-the-counter medications will be administered by label directions only.

The Camp Counselor or Camp Director will store and administer these medications at the prescribed time as noted on the "Medication Consent Form".

Please send only the amount of medication needed for the days or week the camper is registered to be in camp. Parents are responsible for removing medication at the end of the program or when the child is withdrawn. Any medication left on-site will be properly disposed of two weeks after the completion of Camp STAR If medication dosage has changed during the summer, a new "Medication Consent Form" must be completed.

Epinephrine Autoinjector (Epi-Pen): Summer staff are trained on how to assist children in administering their Epi-Pens in the case of an Anaphylactic Shock. In the case that your child is not able to self-administer the injection, Camp STAR staff will do so with a completed "Medication Consent Form" on file. Parents are required to submit a separate form for Epi-Pens that contains all important information about the allergies and the administration of the Epi-Pen. Please note, it is extremely important that your child knows how to administer the injection in case of an emergency. If an Epi-Pen must be administered, 911 will be called immediately, along with the parent/quardian.

#### CAMP STAR PARTICIPANT INFORMATION FORMS

To view the Camp STAR Participant Information Forms, please see page 27.

#### WEATHER

Camp STAR is primarily an outdoor camp, but there are times when the weather conditions may require modified activity and relocation. The City of Allen takes every precaution to ensure participant safety. On rainy days, the camp schedules, activities and locations will be modified until weather improves.

#### **DISCIPLINE POLICY**

Disciplinary action will be taken when a child is deemed to be acting inappropriately, disruptively or creates a safety concern to themselves or others. The Camp Director may authorize elevated levels of discipline based on the behavior.

**First Occurrence:** Staff will verbally communicate to the camper, instructing the inappropriate behavior cease and will then go over the rules and expectations of Camp STAR with the camper.

Second Occurrence: If the misbehavior continues, the staff will remove the camper from the activity for a short period of time, typically 5-10 minutes. If the camper's misbehavior continues after removal from the activity, an Incident Report will be documented, and the camper's parent/guardian will be notified. The *Incident Report* shall be signed by the parent/guardian upon pick-up.

Third Occurrence: Continued misbehavior may warrant the child being sent home for the rest of the day. An Incident Report will be documented and shall be signed by the parent/guardian upon pick up.

**Fourth Occurrence:** If a third Incident Report is deemed necessary, the child may be suspended or dismissed from the program. The Incident Report is to be signed by the parent/guardian upon pick-up. If camper is dismissed from the program, there will be no refund.

Theft: If a camper is caught with stolen items on a field trip, the venue has the right to press charges with the local law enforcement agency. The parent/guardian will be notified of the infraction and they must arrange for the camper to be signed out <u>immediately</u>. Their actions will result in suspension and a parent/guardian conference must be scheduled and completed before the camper may be allowed to return to camp on a probationary status with approval of the Center Supervisor. This will also apply to all camp activities and locations.

Zero Tolerance Policy: Any behavior that deems to threaten the safety or well-being of other campers or staff, results in injury or damage to City of Allen property or equipment will result in immediate suspension. The above guidelines for disciplinary action will hold true for most situations, however, in serious incidents, suspension or dismissal for the remaining weeks of camp may be the first step and will be at the discretion and collaboration of the Center Supervisor, Camp Director and Camp Lead Counselor.

Please speak with your camper and let them know the importance of following the instructions of the counselors and the camp rules.

#### **BULLYING**

Bullying of any kind is unacceptable at any camp program and will not be tolerated. Bullying is counterproductive to team spirit and can be devastating to a victim. The department is committed to providing a safe, caring and friendly environment for all our campers. Bullying will be addressed promptly and effectively. Please report any suspected bullying to Camp STAR staff.

#### SUSPECTED ABUSE

Camp STAR staff will report suspected child abuse or neglect in accordance with the Texas Family Code. In the case where an employee is involved in an incident with a child that could be construed as child abuse, the incident must be reported immediately to the Center Supervisor. The Center Supervisor will then immediately notify the Recreation Services Manager, the City Police Department and any other agency as may be appropriate.

Texas state law requires employees to report any suspected abuse or neglect of a child to the Texas Department of Protective and Regulatory Services or a law enforcement agency.

#### **CAMP STAR STAFF**

All camp counselors must have obtained a high school diploma or a GED. As part of the hiring process, each counselor's application will be screened by the City of Allen's Human Resource department to ensure they meet the job's minimum qualifications. The counselor will then be interviewed and selected by City of Allen Supervisors. All staff must pass a multi-state background record check, multiple reference checks and a preemployment drug test. Staff can be drug tested at random during their employment.

The counselors work as a group creating appropriate counselor "nick names" for each other. This creates a fun environment for the children during camp. Also, this protects the counselors from having their real names searched on social media outlets.

The standard ratio of camp counselors to campers will be not greater than 15 to 1.

#### **WINTER AND SPRING BREAK PROGRAMS**

When public school is not in session during the winter break in December and spring break in the Spring, the department will offer a week-long day camp program for children 5-12 years of age. The program follows the same policies and procedures outlined in this parent handbook and adheres to the Standards of Care. These programs operated by the City are recreational in nature and are not child or day care programs.

# CITY OF ALLEN CAMP PROGRAMS STANDARDS OF CARE

#### CITY OF ALLEN CAMP PROGRAMS STANDARD OF CARE

The Standards of Care are intended to be minimum standards by which the City of Allen Parks & Recreation Department will operate the City's Camp Programs. The following Standards of Care are required by the Texas Human Resources Code, Section 42.041 (b) (14), as approved by the Texas Legislature during the 86th legislative session.

An elementary-age (ages 5-13) recreation program operated by a municipality provided the governing body of the municipality annually adopts standards of care by ordinance after a public hearing for such programs, that such standards are provided to the parents of each program participant, and that the ordinances shall include, at a minimum, staffing ratios, minimum staff qualifications, minimum facility, health and safety standards, and mechanisms for monitoring and enforcing the adopted local standards; and further provided that parents be informed that the program is not licensed by the state and the program may not be advertised as a child-care facility.

The following basic childcare regulations are the minimum Standards of Care by which the City of Allen Parks and Recreation Department will operate Camp Programs. Standards of Care are adopted annually as an ordinance by the Allen City Council. The programs operated by the City are recreational in nature and are not child or day care programs. The City is exempt from the requirements of the Texas Human Resources Code and is not licensed by the State to offer daycare programs.

#### **General Administration**

#### 1. Organization

- A. The governing body of the Camp Program is the City Council of the City of Allen, Texas.
- B. Implementation of the Camp Programs Standards of Care is the responsibility of the Parks and Recreation Department Director or his or her designee and Department employees.
- C. These Standards of Care will apply to all Camp Programs, including, without limitation, the Summer Camp Program, Spring Break Program and Holiday Camp Program.
- D. Each Program Site will have available for public and staff review a current copy of the Standards of Care.
- E. Parents of participants will be provided a current copy of the Standards of Care during the registration process for a Program. Further, a copy of the Standards of Care shall be placed online on the City's website.
- F. Criminal background checks will be conducted on prospective Program employees. If results of a criminal background check indicate that a prospective Program employee has been arrested, charged with, or convicted of any of the following offenses, the prospective Program employee will not be considered for employment:
  - i. a felony or a misdemeanor classified as an offense against a person or family member;
  - ii. a felony or misdemeanor classified as public indecency;

- iii. any offense for which a person is required to register as a sex offender under Chapter 62, Texas Code of Criminal Procedure;
- iv. a felony or misdemeanor violation of any law intended to control the possession or distribution of any controlled substance and;
- v. any offense involving moral turpitude.

#### 2. Definitions

For purposes of these Standards of Care, the following words shall have the respective meanings ascribed to them:

- A. City means the City of Allen, Texas.
- B. City Council means the City Council of the City.
- C. Department means the Parks and Recreation Department of the City.
- D. Director means the Parks and Recreation Department Director of the City or his or her designee.
- E. Employee(s) means people who have been hired to work for the City of Allen and have been assigned responsibility for managing, administering, or implementing some portion of a Program.
- F. Parent(s) means one or both parent(s) or adults who have legal custody and authority to enroll their child(ren) in a Program.
- G. Participants means a youth whose parent(s) have completed all required registration procedures and determined to be eligible for a Program.
- H. Camp Programs means the Summer Camp Program, Spring Break Camp Program and the Holiday Camp Program.
- I. Center Supervisor or Recreation Program Supervisor means a full-time Department employee who is a supervisor and has been assigned administrative responsibility for the Programs.
- J. Program Employee means a Department part-time or seasonal employee who has been assigned responsibility by the Center Supervisor or Recreation Program Supervisor to implement the City's camp programs.
- K. Program Manual means a notebook of policies, procedures, required forms, and organizational and programming information relevant to each Program.
- L. Program Site means area and facilities where a Program is held, consisting of but not limited to the Joe Farmer Recreation Center, 1201 E. Bethany, Allen, Texas, 75002.

#### 3. Inspections/Monitoring/Enforcement

- A. A written inspection report will be prepared by the Recreation Program Supervisor each month to confirm the Standards of Care are being adhered to.
  - i. Each monthly inspection report will be sent by the Recreation Program Supervisor to the Center Supervisor for review and kept on record in accordance with the City's records retention policy
  - ii. The Center Supervisor will review the report and establish deadlines and criteria for compliance with the Standards of Care where failure to comply is determined.
- B. The Recreation Program Supervisor will make visual inspections of the Programs based on the following schedule:
  - i. The Summer Camp Program will be inspected a minimum of two times during the Summer Camps' Program schedule.
  - ii. The Spring Break Camp Program will be inspected at least once during the Spring Break Camp Program schedule.

- iii. The Holiday Camp Program will be inspected at least once during the Holiday Camp Program schedule.
- iv. Each other Program will be inspected at least once each week during the schedule for the Program.
- C. Complaints regarding enforcement of the Standards of Care should be directed to the Recreation Program Supervisor. The Recreation Program Supervisor will be responsible to take the necessary steps to address any complaints and to resolve the problem(s), if any. Complaints regarding enforcement of the Standards of Care and their resolution will be recorded in writing by the Recreation Program Supervisor. All complaints regarding enforcement of the Standards of Care where a deficiency is determined will be forwarded to the Center Supervisor, in a timely manner, with the complaint and the resolution noted.

#### 4. Enrollment

Before a child can be enrolled in a Program, the parents must sign registration forms that contain the following information about the child:

- A. name, address, home telephone number;
- B. name and address of parent(s) and telephone number(s) during Program hours:
- C. the names and telephone numbers of people to whom the child can be released;
- D. proof of residency within the City when appropriate; and
- E. a fully executed liability waiver and release.

#### 5. Suspected Abuse

- A. Program Employees will report suspected child abuse or neglect in accordance with the Texas Family Code. In the case where an employee is involved in an incident with a child that could be construed as child abuse, the incident must be reported immediately to the Center Supervisor. The Center Supervisor will then immediately notify the Recreation Manager, the City Police Department and any other agency as may be appropriate.
- B. Texas state law requires the employees of the Programs to report any suspected abuse or neglect of a child to the Texas Department of Protective and Regulatory Services or a law enforcement agency. Failure to report suspected abuse is punishable by fines up to \$1,000 and/or confinement up to 180 days. Confidential reports may be made by calling 1.800.252.5400.

#### Staffing - Responsibilities and Training

#### 1. Center Supervisor

- A. Qualifications
  - i. The Center Supervisor will be a full-time, professional employee of the Department.
  - ii. Work experience requires broad knowledge in a general profession or technical field. Knowledge is normally acquired through four years of college resulting in a Bachelor's Degree in Parks and Recreation or related field preferred or equivalent experience in Parks and Recreation or related field in lieu of education. Related Fields/ Experience including but not limited to:

    Parks, Recreation and Tourism Therapeutic Recreation; Gerontology/

- Nutrition; Kinesiology, Sports Management or Physical Education; Ice Rink Operations or Management; Golf Operations or Programming.
- iii. The Center Supervisor must have over two years up to and including three years of relevant experience.
- iv. The Center Supervisor must successfully complete pre-employment screenings, which consist of a drug test, criminal background check and driving record check.
- v. The Center Supervisor must have successfully completed a course in first aid and cardio pulmonary resuscitation (CPR) and possess a Texas Class C Driver's License within 4 months of hire.

#### B. Responsibilities

The information listed below is intended to describe the general nature and level of work being performed by individuals assigned to this position. They are not intended to be an exhaustive list of all responsibilities, duties and skills required of this position.

- i. Oversees operation of Recreation Center, its staff and its related programs by developing and maintaining budget for facility programs and personnel. Reconciles financial transactions and records, makes daily deposits, processes and approves refunds, monitors payroll activities, Maintains inventory, procures maintenance services for facility and equipment, ensuring quality of programs and enforcing and developing policies and procedures.
- ii. Provides computer related support by troubleshooting computer problems, training staff on new and existing computer systems, diagnosing ACTIVE Net Software and online registration issues and providing computer assistance to department staff. Operates in all applicable system modules pertinent to job assignment, trains staff on use of computer systems and compiles data from computer systems.
- iii. Ensures customer service by addressing and resolving complaints from the public, makes discretionary decisions regarding customer related issues, educates and trains staff on customer service practices, and holds staff accountable for expected customer service delivery goals.
- iv. Supervises personnel by conducting the hiring process including selecting candidates and interviewing for open positions, training staff, promoting and maintaining positive work environment for optimum staff morale, evaluating staff performance and conducting performance reviews, administering staff meetings, scheduling staff, holding staff accountable for expectations, handling staff concerns and suggestions and administering disciplinary actions as needed.
- v. Ensures safe and proper maintenance of facilities by \coordinating preventative maintenance, repairs and capital improvements with appropriate personnel and/or vendors and ensures cleanliness of facility and premises.
- vi. May work varied shifts including opening, closing and weekend hours as assigned.

#### 2. Recreation Program Supervisor

A. Oualifications

i. The Recreation Program Supervisor will be a full-time, professional

employee of the Department.

- ii. Work experience requires broad knowledge in a general profession or technical field. Knowledge is normally acquired through four years of college resulting in a Bachelor's Degree in Parks and Recreation or related field preferred or equivalent experience in Parks and Recreation or related field in lieu of education. Related Fields/Experience including but not limited to: Parks, Recreation and Tourism; Therapeutic Recreation; Gerontology/Nutrition; Kinesiology, Sports Management or Physical Education; Ice Rink Operations or Management Golf Operations or Programming.
- iii. The Recreation Program Supervisor must have over two years up to and including three years of relevant experience.
- iv. The Recreation Program Supervisor must successfully complete pre-employment screenings, which consist of a drug test, criminal background check and driving record check.
- v. The Recreation Program Supervisor must have successfully completed a course in first aid and cardio pulmonary resuscitation (CPR) within four months of hire and possess a Texas Class C Driver's License within 4 months of hire.

#### B. Responsibilities

The information listed below is intended to describe the general nature and level of work being performed by individuals assigned to this position. They are not intended to be an exhaustive list of all responsibilities, duties and skills required of this position.

- i. Supervises personnel and contract instructors by interviewing applicants for open positions, coordinating training, observing and monitoring work tasks, developing program staff, evaluating work performance, writing performance evaluations, assisting employees to correct deficiencies, scheduling the necessary employees for facility operations and submitting time sheets for payroll. Position has direct oversight of Recreation Specialist II's at the center.
- ii. Develops and implements various programs by assessing the needs of citizens, identifying the types of programs to offer, recruiting and hiring qualified instructors for new programs, negotiating class and instructor fees, preparing goals and cost analysis for 110% plus cost recovery, scheduling program dates, reserving facilities for programs, purchasing and maintaining equipment and materials needed, and advertising programs to the general public. This position will act in a liaison role to civic organizations and community partners on events; will research and lead the coordination of partnership of national/state affiliated programs as well as corporate partnerships that benefit the division.
- iii. Assists with facility operations by addressing and resolving complaints and concerns from the public, responding to emergencies when required, preparing facilities for programs, rentals and special events and ensuring the cleanliness of facilities.
- iv. Monitors the allocation of resources by ensuring that the supplies necessary for the operation of the facility are maintained, ordering new supplies and equipment, evaluating and recommending the

budgetary needs for operations and creating vendor lists. Position is responsible for vendor and instructor payment processing and budget oversight of relevant to such.

#### 3. Camp Counselor

#### A. Qualifications

- i. The Camp Counselor will be a temporary seasonal Program Employees of the Department.
- ii. The Camp Counselor must have a High School Diploma or G.E.D.
- iii. Must have a desire to work with children and be able to work all eleven weeks of summer camp. Prior day camp experience or experience programming camp activities preferred. Experience working with youth preferred.
- iv. The Camp Counselor must successfully complete pre-employment screenings, which consist of a drug test, criminal background check and driving record check.
- v. Required to have a CPR Certification and First Aid Certification before June 1st (training provided), Valid Texas Class C Driver's License

#### B. Responsibilities

- i. Camp Counselors will be responsible for the supervision and activities of approximately 10-12 children ages 5-12 in an outdoor and indoor nature environment.
- ii. Counselor will plan and carry out such activities as hiking, arts and crafts, sports, drama, swimming, and field trips.

#### 4. Training/Orientation

- A. The Department is responsible for providing training and orientation to Program Employees working with children and for specific job responsibilities. The Recreation Program Supervisor will provide each Program Employee with a Program manual specific to the applicable Program.
- B. Program Employees must be familiar with the Standards of Care for Program operation as adopted by the City Council.
- C. Program Employees must be familiar with the Program's policies, including discipline, guidance, and release of Program participants as outlined in the Program Manual.
- D. Program Employees will be trained in appropriate procedures to handle emergencies.
- E. Program Employees will be trained in areas including City, Department, and Program policies and procedures, provision of recreation activities, safety issues, and organization goals.
- F. Program Employees will be required to sign an acknowledgement that they received the required training.

#### **Operations**

#### 1. Staff-Participant Ratio

- A. The standard ratio of Program participants to Program Employees will be no greater than 15 to 1. In the event an employee assigned to a Program is unable to report to the Program Site, a replacement will be assigned.
- B. Program Employees are responsible for being aware of the participant's habits, interests, and any special problems as identified by the participant's parent(s) during the registration process.

#### 2. Discipline

- A. Program Employees will implement discipline and guidance in a consistent manner based on the best interests of Program participants.
- B. There must be no cruel, harsh or corporal punishment or treatment used as a method of discipline.
- C. Program Employees may use brief, supervised separation from the group if necessary.
- D. As necessary, Program Employees will initiate discipline reports to the parent(s) of participants. Parents will be asked to sign discipline reports to indicate they have been advised about specific problems or incidents.
- E. A sufficient number and/or severe nature of discipline reports as detailed in the Program Manual may result in a participant being suspended or removed from the Program or all Programs.
- F. In instances where there is a danger to participants or employees, offending participants will be removed from the Program Site as soon as possible.

#### 3. Programming

- A. Program Employees will attempt to provide activities for each Program according to the participants' ages, interests, and abilities. The activities must be appropriate to participants' health, safety, and wellbeing. The activities also must be flexible and promote the participants' emotional, social, and mental growth.
- B. Program Employees will attempt to provide indoor and outdoor time periods that include:
  - i. alternating active and passive activities;
  - ii. opportunity for individual and group activities, and
  - iii. outdoor time each day weather permits.

#### 4. Communication

- A. The Program Site will have a cell phone and land line to allow the Program Employees to be contacted by Department employees and vice versa.
- B. The Recreation Program Supervisor will post the following telephone numbers adjacent to a telephone accessible to all Program employees:
  - i. City ambulance or emergency medical services;
  - ii. City Police Department
  - iii. City Fire Department
  - iv. Joe Farmer Recreation Center front desk:
  - v. Parks and Recreation Administrative office and;
  - vi. Numbers at which parents may be reached.

#### 5. Transportation

- A. Program Employees will be attentive and considerate of the Participant's safety on field trips and during any transportation provided by the Program.
- B. Transportation for field trips is provided by school buses through the Allen Independent School District. In the event said school district buses are unavailable, department will ensure suitable transportation is provided.
- C. During field trips, Program Employees will have emergency contact information for each Participant.
- D. Program Employees will have a roster of Participants in their group and must account for all participants frequently, specifically before departure to and from destination.
- E. Before a participant may be transported to and from City-sponsored

- activities, participants must be registered for the field trip.
- F. First aid supplies and a first aid and emergency care guide will be available in all Program vehicles that transport children.
- G. Designated Program Employees will carry a cell phone at all times during the duration of the field trip.
- H. Participants will be oriented to expected behavior and safety rules.

#### Facility Standards

#### 1. Safety

- A. Program Employees will inspect Program Sites daily to detect sanitation and safety concerns that might affect the health and safety of the participants.
- B. Buildings, grounds, and equipment on the Program Site will be inspected, cleaned, repaired, and maintained to protect the health of the participants.
- C. Program equipment and supplies must be safe for the participants' use.
- D. Program Employees must have first aid supplies readily available at the Program Site, during transportation to an off-site activity, and for the duration of any off-site activity.

#### 2. Fire

- A. An emergency evacuation plan will be posted at the Program Site. In a situation where evacuation is necessary, the first priority of Program Employees is to make sure all participants are in a safe location.
- B. The Program Site will have an annual fire inspection by the local Fire Marshal, and the resulting report will detail any safety concerns observed. The report will be forwarded to the Center Supervisor who will review and establish deadlines and criteria for compliance if any deficiencies or concerns are determined to exist.
- C. The Program Site must have at least one fire extinguisher readily available to all Program employees. All Program Employees will be trained in the proper use of fire extinguishers.
- D. Fire drills will be initiated at Program Sites based on the following schedule:
  - i. Summer Camp Program: A fire drill twice during the session.
  - ii. Spring Break Camp and Holiday Camp Program: A fire drill once during the session.

#### 3. Health

#### A. Illness or Injury.

- i. A participant who is considered to be a health or safety concern to other participants or Program Employees will not be admitted to a Program.
- ii. A participant or Program Employee that is exhibiting new or worsening signs or symptoms of possible communicable disease (COVID-19, etc.) must isolate from the cohort and contact the local health department.
- iii. Illnesses and injuries will be handled in a manner to protect the health of all participants and employees.
- iv. Program Employees will follow plans to provide emergency care for injured participants with symptoms of an acute illness as specified in the Program Manual.
- v. Program Employees will follow the guidelines of the Texas Department of Health concerning the admission or readmission of any participant

after a communicable disease.

- vi. Program Employees will follow the best practice sanitization protocols for common surfaces, restrooms and recreational equipment.
- vii. Hand sanitizer, disinfecting wipes, soap and water, or similar disinfectant to be readily available throughout the camp for Program Employees and participants. Regular use will be encouraged and available throughout the day.

#### 4. Medication Administration

- A. A Medication Consent Form must be completed and on file for each prescription the child receives during the hours of operation.
- B. Staff will administer medication only with written parental permission through a Medication Consent Form and will administer medication only as stated on the label directions or as amended by the physician.
- C. Over-the-counter medications will be administered only if a Medication Consent Form has been completed, are in the original container and by label directions only.
- D. If medication dosage has changed during the summer, a new Medication Consent Form must be completed.
- E. All medication must be in the original container and be labeled with the child's name, the date (if prescription), include directions on how to administer, and include the physician's name (if prescription).
- F. Medications requiring refrigeration must be noted on the Medication Consent Form.
- G. Inhalers and peak flows must have instructions.
- H. Staff will store and administer medications at the prescribed time as noted on the Medication Consent Form.
- I. Parents/Guardians are responsible for removing medication at the end of the program or when the child is withdrawn. Any medication left on-site will be properly disposed of two weeks after the completion of Camp STAR
- J. Epinephrine-Pens
  - i. Summer staff is trained to assist children in administering their Epinephrine-Pens in case of an Anaphylactic Shock. If a child is not able to self-administer the injection, staff will do so if a completed Medication Consent Form is on file. A separate Medication Consent Form is required specifically for Epinephrine-Pens including information about the allergy (s) and the administration of the Epinephrine-Pen.
  - ii.If an Epinephrine-Pen is administered, 911 and the parent/guardian will be contacted immediately.

#### 5. Toilet Facilities

- A. The Program Site will have indoor toilets located and equipped so participants can use them independently.
- B. An appropriate and adequate number of lavatories will be provided.

#### 6. Sanitation

- A. The Program site will have adequate light, ventilation, and heat.
- B. The Program site will have an adequate supply of water meeting the standards of the Texas Department of Health for drinking water and ensure that it will be supplied to the participants in a safe and sanitary manner.
- C. Program Employees will ensure that garbage is removed from buildings daily.
- D. Program Employees will work to help mitigate environmental exposures by additional cleaning and disinfecting of staff's work area, common areas, and bathrooms.

# CAMP STAR PARTICIPATION INFORMATION FORMS



## ALLEN PARKS & RECREATION - CAMP S.T.A.R. CAMPER INFORMATION FORM

REQUIRED FORM

\*PLEASE NOTE: A required Camper Information form will need to be completed and on file with the Camp Director before the first day of camp begins for your child.

PARTICIPANT INFORMATION			
Name:			
Name.	Last Name, First Name		
Age: Date of Birth:	Gender: (Please circle one) M F		
	MM/DD/YYYY		
Address:	Street, City, Zip Code		
	555, J.G, Z., E 5555		
PARENT/GUARDIAN (A) - INFORM	MATION		
Designated as Main Contact and is the only con	tact allowed to change Camper Information Form.		
Name:			
Last Name, First Name			
Cell Phone:	Work/Home Phone:		
Differ 3 License #.			
PARENT/GUARDIAN (B) - INFORM	MATION		
Name:			
Name:	Relationship (To Participant):		
Name:	Relationship (To Participant):		
Name:	Relationship (To Participant):		
Name:	Relationship (To Participant):		
Name:	Relationship (To Participant):		
Name:  Last Name, First Name  Cell Phone:  Driver's License #:  MEDICAL INFORMATION	_ Relationship (To Participant): Work/Home Phone: Email:		
Name:  Last Name, First Name  Cell Phone:  Driver's License #:  MEDICAL INFORMATION	Relationship (To Participant):		
Name:  Last Name, First Name  Cell Phone:  Driver's License #:  MEDICAL INFORMATION  Medications to be administered during	_ Relationship (To Participant): Work/Home Phone: Email:		
Name:  Last Name, First Name  Cell Phone:  Driver's License #:  MEDICAL INFORMATION  Medications to be administered during Please list any allergies:	_ Relationship (To Participant): Work/Home Phone: Email:  program hours:		
Name:  Last Name, First Name  Cell Phone:  Driver's License #:  MEDICAL INFORMATION  Medications to be administered during Please list any allergies:  Does the participant have any identified	Relationship (To Participant): Work/Home Phone: Email:  program hours: d special needs, physical, emotional or		
Name:  Last Name, First Name  Cell Phone:  Driver's License #:  MEDICAL INFORMATION  Medications to be administered during Please list any allergies:  Does the participant have any identified	_ Relationship (To Participant): Work/Home Phone: Email:  program hours:		

PLEASE SEE NEXT PAGE TO COMPLETE "CAMPER INFORMATION FORM".





# ALLEN PARKS & RECREATION - CAMP S.T.A.R. CAMPER INFORMATION FORM

**REQUIRED FORM** 

## **EMERGENCY CONTACTS/ PERMISSION TO PICK UP CHILD**

Emergency Contacts: Other than parent/guardian.

CITY OF ALLEN

EMERGENCY CONTACT #2 Name:  Last Name, First Name	Priver's License #:  Relationship (To Participant):  Work/Home Phone:		
	AUTHORIZATION FORM PED OFF AT ANY TIME DURING CAMP		
Child's Name:	off or pick-up my child to/from the Camp S.T.A.R. program.		
NAME (PLEASE PRINT CLEARLY)  PHONE NUM	1BER DRIVER'S LICENSE EMERGENCY CONTACT?		
	OUT AUTHORIZATION FORM * O OFF AT ANY TIME DURING CAMP		
My child's arrival time to camp will be	in and out of the Camp S.T.A.R. program each day. _ A.M. My child will leave camp atP.M. d and have a JFRC Membership.		
WAIVER			
For and in consideration of my/our participation in the programs, membership and activities offered by the City of Allen, I hereby agree to release, acquit, hold harmless, forever discharge and waive any and all claims that I/We may have against the City of Allen, its officials, officers, agents, representatives, employees, and volunteers in whole or in part, in both their private and public capacities (Hereinafter collectively referred to as "releasees") from any and all actions, causes of actions, claims, demands, damages, lawsuits, costs, loss of services, expenses and compensation, whether known or unknown, on account of, or in anyway arising out of or connected in any manner with my/our participation in the activities, including, but not limited to, liability, damages, injury (including death). Property damage, legal fees and/or costs caused by or related to any negligent or intentional act of releasee, I further agree pictures taken of me and/or the registrant during the activities may be used by the city for promotional purposes in the activity guide, brochures, flyers, news releases or the city website.			
Parent/Guardian:	Date:		





## ALLEN PARKS & RECREATION - CAMP S.T.A.R. SWIMMING PERMISSION SLIP

**REQUIRED FORM** 

#### **Dear Parents,**

In order for your child to participate in swimming and pool activities at Ford Pool and Don Rodenbaugh Natatorium, a swimming permission slip must be on file. Please complete this form and return it to your child's Camp Counselors prior to arrival.

	I give permission for my child to participate in swimming and pool activities while attending both Ford Pool and Don Rodenbaugh Aquatics Center.  If you allow permission, please fill out second section below.			
	I <u>do not</u> give permission for my child to participate in swimming and pool activities while attending both Ford Pool and Don Rodenbaugh Aquatics Center			
Child's	Name: Date:			
	First Name, Last Name			
Parent	/Guardian's Name:			
Ź	First Name, Last Name			
Parent	/Guardian's Signature:			
<b>,</b>				
	CIPANT'S SWIMMING ABILITY y participate is defined as being able to stand, tread water or swim safely.			
IF YOU	ARE ALLOWING PERMISSION, PLEASE CHECK ONE BOX BELOW.			
ВЕ	GINNER (can actively participate in 3 feet of water)			
☐ IN	TERMEDIATE (can actively participate in 4 feet of water)			
A[	OVANCED (can actively participate in 10 feet of water)			







## ALLEN PARKS & RECREATION - CAMP S.T.A.R. **CAMPER WITHDRAWAL FORM**

REQUIRED FORM - WHEN NEEDING TO WITHDRAW CHILD FROM CAMP

Please be aware that this is a permanent decision; once your child is withdrawn from camp they forfeit their spot to the next participant on the waitlist.

I, ar	m withdrawing my child(ren)	
	Date(s)	
Reason for Withdrawal (Optiona	I):	
Parent/Guardian - Print Name	Parent/Guardian - Signature	Date
Camp Director - Print Name	Camp Director - Signature	Date
OFFICIAL USE ONLY:		
Staff Initials:	Date:	







# ALLEN PARKS & RECREATION - CAMP S.T.A.R. **MEDICATION CONSENT FORM**

OPTIONAL FORM

VALID FOR LENGTH OF PRESCRIPTION / INSTRUCTIONS BY PHYSICIAN, i.e. antibiotic 10 days, unless otherwise stated by Physician.

Name:		Last Name, First Name	Da <sup>-</sup>	te:		_
Medicat	tion Name: _			Dosage: _		_
Time (A	M/PM) and	Date to be Administer	ed:			_
Reason	for Medicine	e:				_
Is condi	tion contagi	ous? (Please circle one)			YES	NO
	Child's Physician: Physician Phone #:				_	
Parent B	Parent Best Contact #:					
	Allen Parks and Recreation Department staff has my permission to administer this medication to my child according to instructions above.					
	Parent/Guardian - Print Name Parent/Guardian - Signature					
NO medication will be administered without a signed form. <u>ALL</u> medication must be in its original medicine container, enclosed in a zip lock bag with child's first and last name printed on outside of bag. Medicine needs to be delivered to the Camp Lead or Joe Farmer Recreation Center staff member.				of		
Date:	Time:	Dosage:	Date:	Time:	Dosage:_	
Date:	Time:	Dosage:	Date:	Time:	Dosage:_	
Date:	Time:	Dosage:	Date:	Time:	Dosage:_	
Date:	Time:	Dosage:	Date:	Time:	Dosage:_	
Date:	Time:	Dosage:	Date:	Time:	Dosage:_	
Date:	Time:	Dosage:	Date:	Time:	Dosage:_	
Date:	Time:	Dosage:	Date:	Time:	Dosage:_	
Date:	Time:	Dosage:	Date:	Time:	Dosage:_	
Date:	Time:	Dosage:	Date:	Time:	Dosage:_	
Date:	Time:	Dosage:	Date:	Time:	Dosage:_	









# **JOE FARMER RECREATION CENTER**

1201 East Bethany Drive · Allen, Texas 75002 214.509.4750 · LifeInAllen.org



#### CITY COUNCIL REGULAR MEETING AGENDA COMMUNICATION

AGENDA DATE: March 14, 2023

**AGENDA CAPTION:** Conduct a Public Hearing and adopt an Ordinance

for a Specific Use Permit authorizing a "Fueling Station" use for a property located at the southwestern corner of Stacy Road and Central

Expressway. [7-11 Stacy Allen]

STAFF RESOURCE: Hayley Angel, Planning Manager

**BOARD/COMMISSION ACTION:** This request has been reviewed by the Technical

Review Committee. The Planning and Zoning Commission recommended unanimous approval of

the request at the March 7, 2023, meeting.

PREVIOUS COUNCIL ACTION: October 24, 2017 - Planned Development

Approved - Ordinance No. 3529-10-17

STRATEGIC PLANNING GOAL: Vibrant Community with Lively Destinations and

Successful Commercial Centers.

#### **BACKGROUND**

The subject property is generally located at the southwest corner of Stacy Road and Central Expressway. The zoning designations of the surrounding properties are as follows:

- North (across Stacy Road): Planned Development No. 78 with a base zoning of Corridor Commercial.
- East (across US-75): Planned Development No. 73 with a base zoning of Shopping Center (SC).
- South: Planned Development No. 45 (PD-45) with a base zoning of SC.
- West: PD-45 with a base zoning of SC.

The property is in PD-45 with a base zoning of SC. In 2017, the City Council adopted PD-45 which included a fueling station on the Concept Plan for the subject site. Per the terms of PD-45, in order to construct a fueling station on the property, City Council is required to approve a Specific Use Permit. This requirement allows City Council to evaluate the use and ensure it is compatible with surrounding uses.

The applicant is proposing to construct a single-story 4,650± square foot convenience store with twelve fueling stations on approximately two acres. There are two access points to the site via Stacy Road and the internal service drive located south of the site. A five-foot-wide sidewalk is proposed along Stacy Road and Central Expressway. Based on the use, the Allen Land Development Code (ALDC) requires a minimum of 24 parking spaces. The site plan shows 42 parking spaces, which exceeds the minimum parking requirements by 18 parking spaces.

The fuel sales part of the use is included in a canopy design that meets current design standards as detailed in Section 6.06.2 of the ALDC. This includes a mansard roof and orientating the building and fueling area toward the intersection. The proposed fuel sales will be provided via six fuel pumps, or 12

individual stations.

While we cannot regulate building materials, the Building Elevations include brick, stone, and metal canopies with a height of approximately 23 feet.

There are no deviations requested from the landscape requirements, and as a result, the proposed Landscape Plan complies with the requirements set forth by the ALDC.

The Ordinance establishes development regulations that allow for the construction of the convenience store and fueling station in accordance with the attached Site Plan, Landscape Plan, and Building Elevations.

# **LEGAL NOTICES:**

Public Hearing Sign - February 10, 2023 Public Hearing Letters - February 10, 2023 Newspaper Notice - February 26, 2023

## **STAFF RECOMMENDATION**

Staff recommends approval.

#### **MOTION**

I make a motion to adopt Ordinance No. \_\_\_\_\_ granting Specific Use Permit No. 186 for Fueling Station use.

# **ATTACHMENT(S)**

Ordinance Property Notification Map Draft Planning and Zoning Meeting Minutes - March 7, 2023

ORDINANCE NO.	
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AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF ALLEN, COLLIN COUNTY, TEXAS, AMENDING THE ALLEN LAND DEVELOPMENT CODE AND ZONING MAP AS PREVIOUSLY AMENDED BY GRANTING SPECIFIC USE PERMIT NO. 186 TO ALLOW A FUELING STATION ON LOT 2R, BLOCK A, STACY GREEN, AN ADDITION TO THE CITY OF ALLEN, PRESENTLY ZONED PLANNED DEVELOPMENT NO. 45 SHOPPING CENTER; AND ADOPTING A ZONING EXHIBIT, CONCEPT PLAN, LANDSCAPE PLAN, AND BUILDING ELEVATIONS; PROVIDING FOR A CONFLICTS RESOLUTION CLAUSE; PROVIDING FOR A SEVERABILITY CLAUSE; PROVIDING A SAVINGS CLAUSE; PROVIDING A PENALTY OF FINE NOT TO EXCEED THE SUM OF TWO THOUSAND DOLLARS (\$2,000) FOR EACH OFFENSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Planning and Zoning Commission of the City of Allen, Texas and the governing body of the City of Allen, Texas, in compliance with the laws of the State of Texas and the ordinances of the City of Allen, Texas, have given the requisite notices by publication and otherwise, and after holding due hearings and affording a full and fair hearing to all the property owners generally and to all persons interested and situated in the affected area, and in the vicinity thereof, and in the exercise of its legislative discretion, have concluded that Allen Land Development Code Zoning Regulations and Zoning Map of the City of Allen, Texas, as previously adopted, should be amended.

# NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF ALLEN, COLLIN COUNTY, TEXAS, THAT:

**SECTION 1.** The Allen Land Development Code Zoning Regulations and Zoning Map of the City of Allen, Collin County, Texas, be amended by granting Specific Use Permit No. 186 relating to the development and use of Lot 2R, Block A, Stacy Green, an Addition to the City of Allen, according to the map thereof recorded in Cabinet 2018, Page 794, Plat Records of Collin County, Texas, (the "Property"), the boundaries of which are depicted in Exhibit "A," attached hereto and made a part hereof for all purposes and which is presently zoned Planned Development No. 45 (PD-45) for Shopping Center.

**SECTION 2.** The Property shall continue to be developed and used in accordance with applicable provisions of the Allen Land Development Code ("ALDC"), the development and use regulations of PD-45, and, if developed and used as a Fueling Station in accordance with this Specific Use Permit No. 186, shall be subject to the following special conditions:

- **A.** The Property shall be developed and used only in accordance with the Site Plan, Landscape Plan, and Building Elevations, attached hereto as Exhibits "B", "C", and "D," respectively, and incorporated herein by reference.
- **B.** This Specific Use Permit No. 186 shall be subject to termination in accordance with Section 6.01.4 of the ALDC.

**SECTION 3.** To the extent of any irreconcilable conflict with the provisions of this Ordinance and other ordinances of the City of Allen governing the use and development of the Property and which are not expressly amended by this Ordinance, the provisions of this Ordinance shall be controlling

**SECTION 4.** Should any word, sentence, paragraph, subdivision, clause, phrase or section of this ordinance or

of the Allen Land Development Code Zoning Regulations, as amended hereby, be adjudged or held to be void or unconstitutional, the same shall not affect the validity of the remaining portions of said ordinance or the Allen Land Development Code Zoning Regulations, as amended hereby, which shall remain in full force and effect.

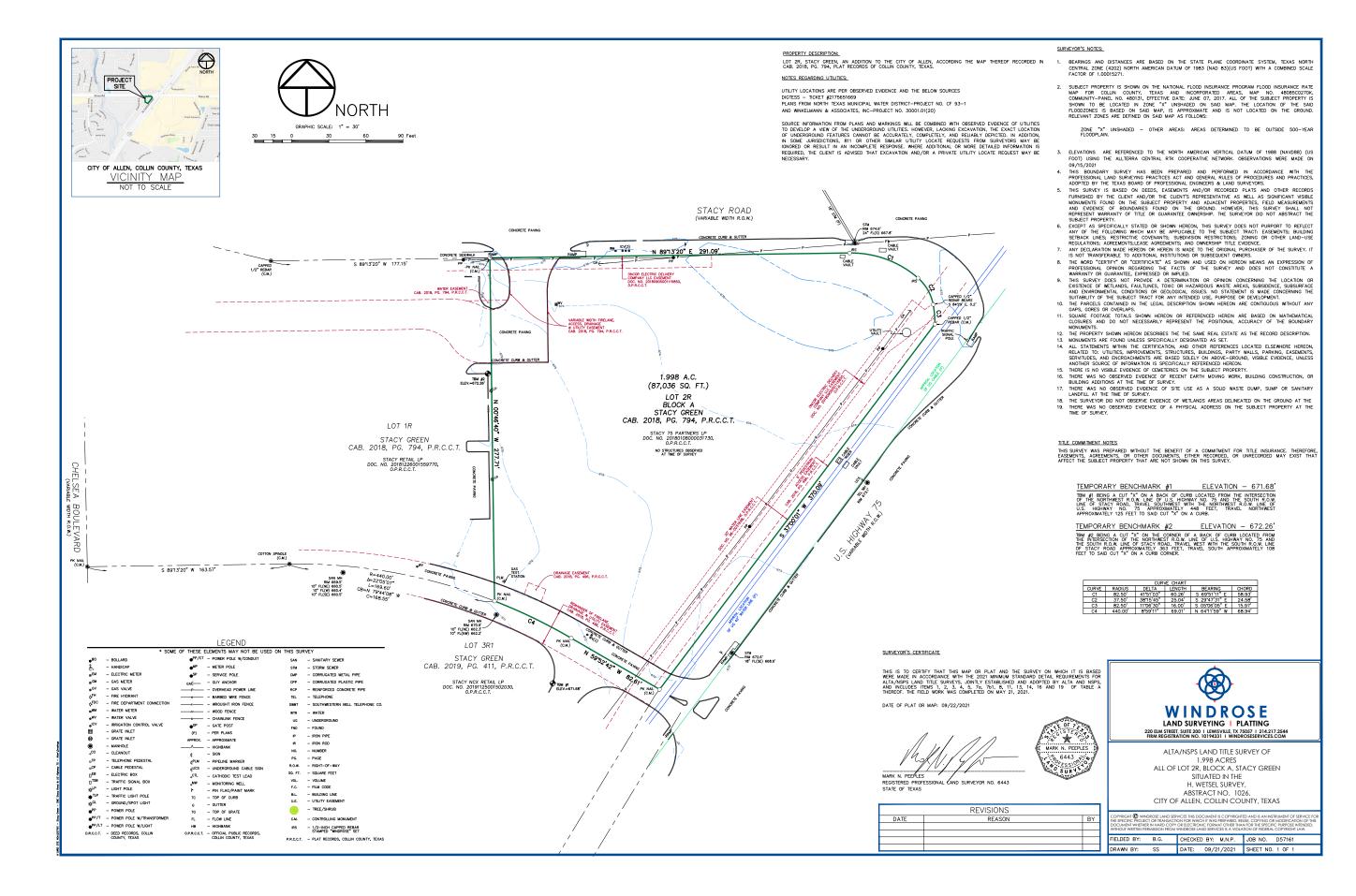
**SECTION 5.** An offense committed before the effective date of this ordinance is governed by prior law and the provisions of the Allen Land Development Code Zoning Regulations, as amended, in effect when the offense was committed and the former law is continued in effect for this purpose.

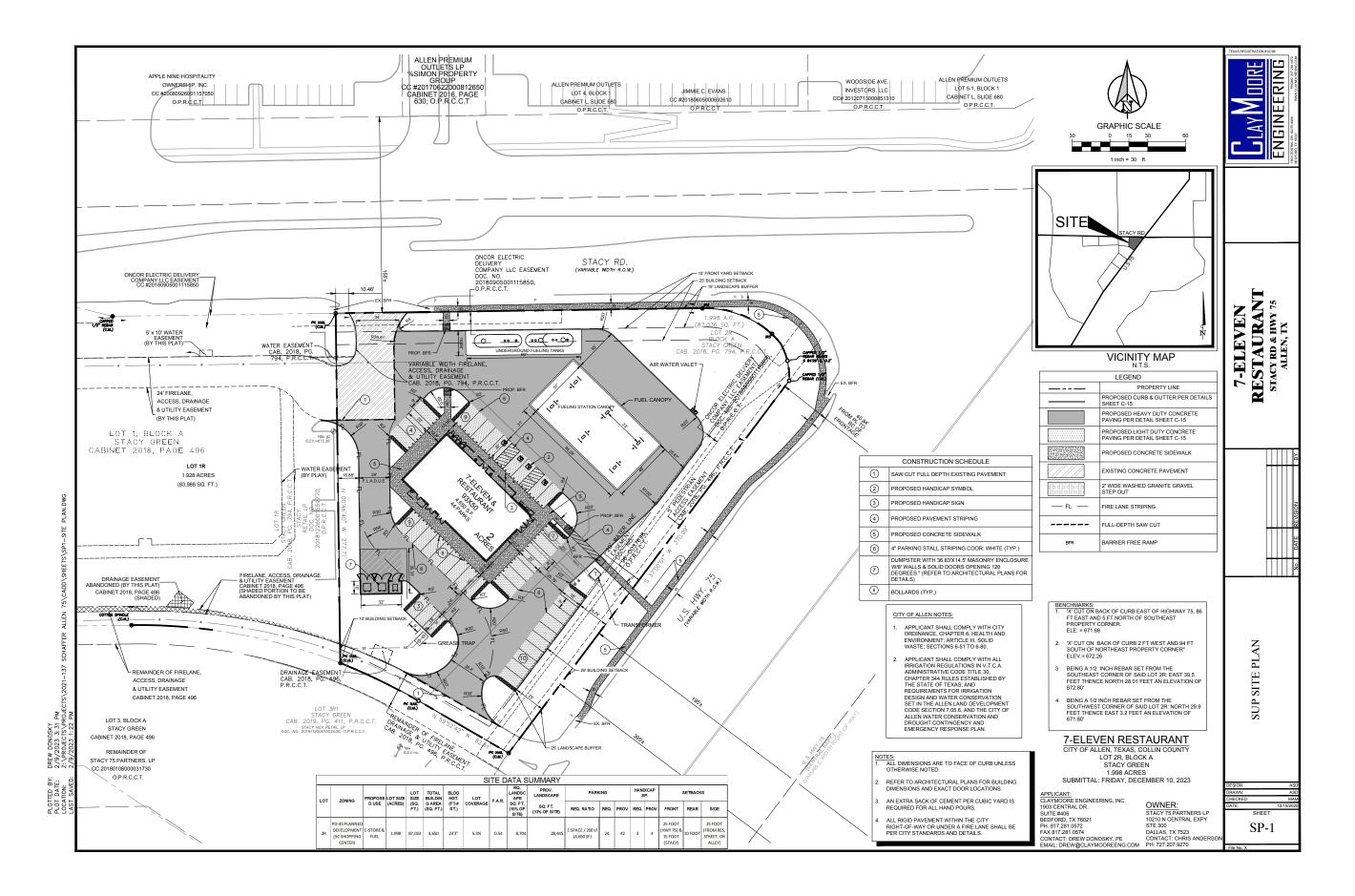
**SECTION 6.** Any person, firm or corporation violating any of the provisions or terms of this ordinance shall be subject to the same penalty as provided for in Allen Land Development Code Zoning Regulations of the City of Allen, as previously amended, and upon conviction shall be punished by a fine not to exceed the sum of Two Thousand Dollars (\$2,000) for each offense.

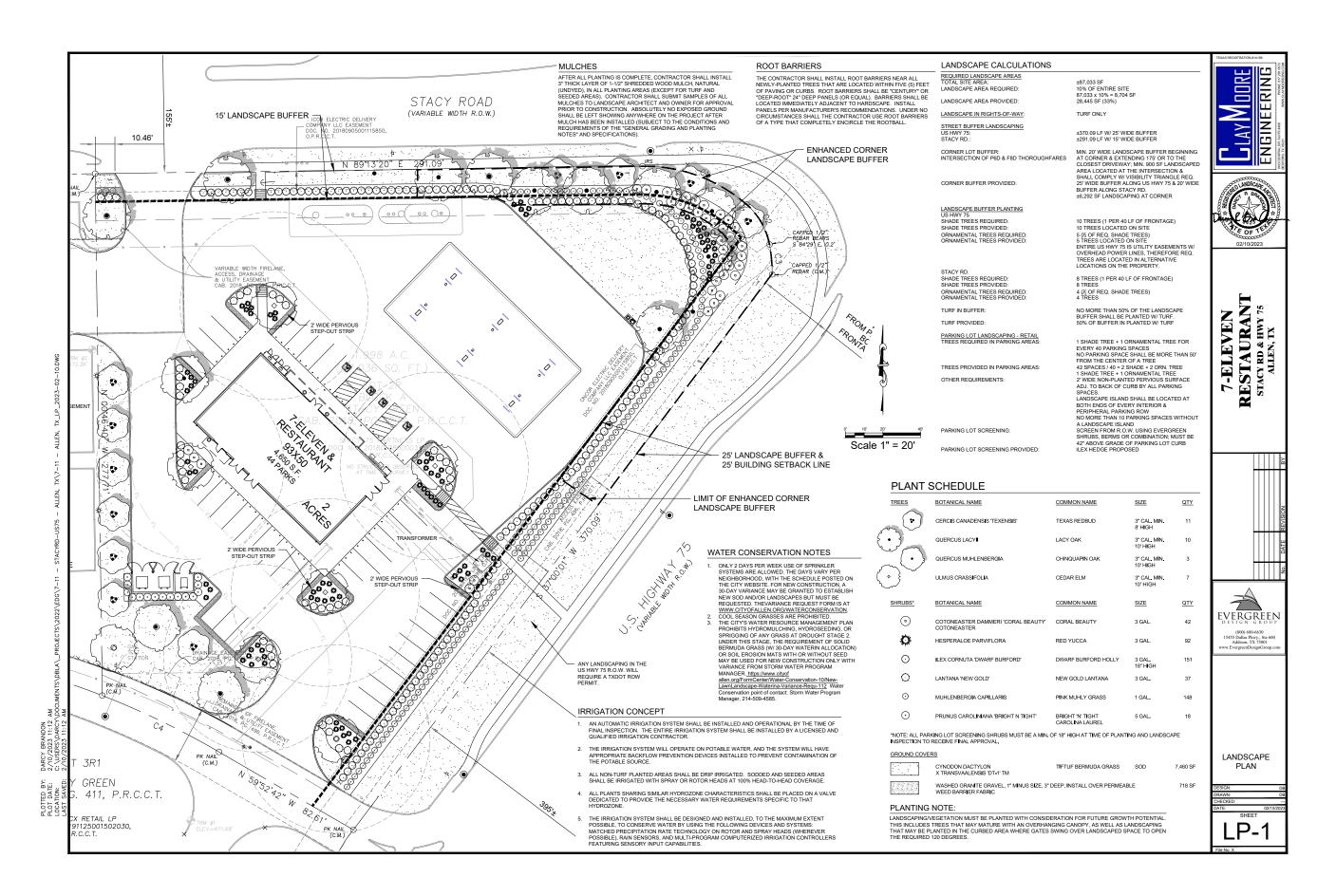
**SECTION 7.** This ordinance shall take effect immediately from and after its passage and publication in accordance with the provisions of the Charter of the City of Allen, and it is accordingly so ordained.

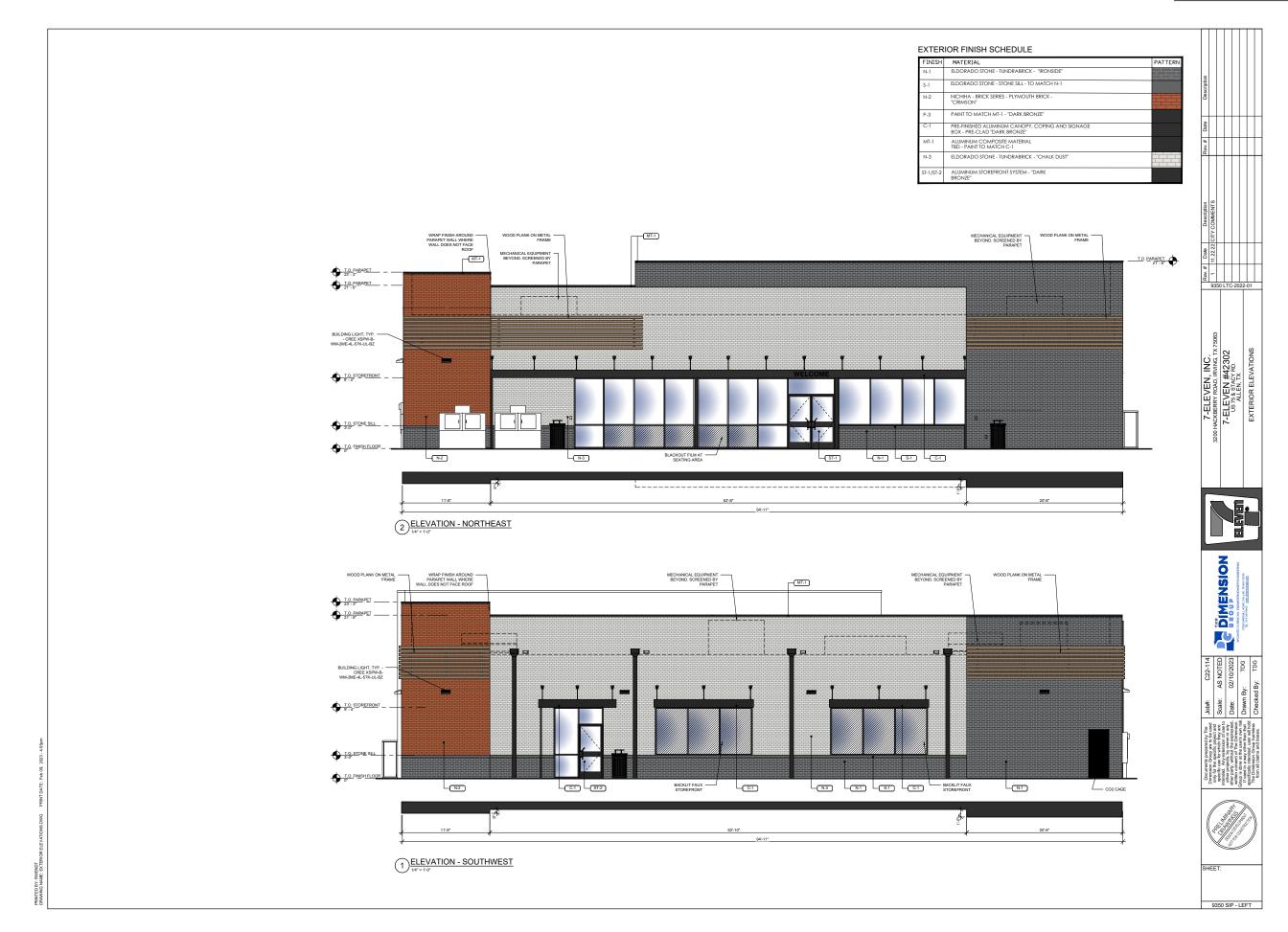
DULY PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF ALLEN, COLLIN COUNTY, TEXAS, ON THIS 14<sup>TH</sup> DAY OF MARCH 2023.

	APPROVED:
	Kenneth M. Fulk, MAYOR
APPROVED AS TO FORM:	ATTEST:
Peter G. Smith, CITY ATTORNEY (kb):2/15/2023:133632)	Shelley B. George, TRMC, CITY SECRETARY

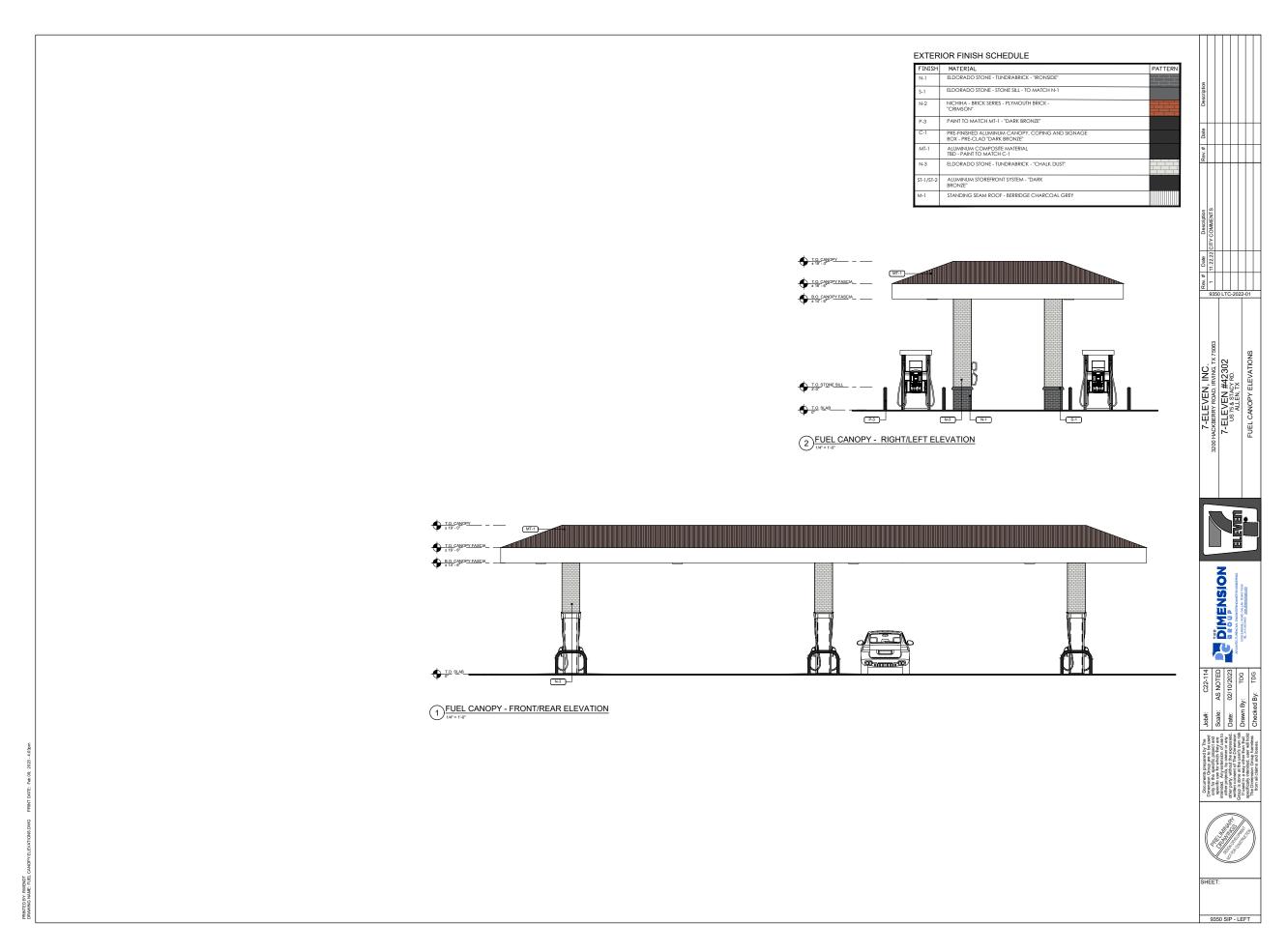


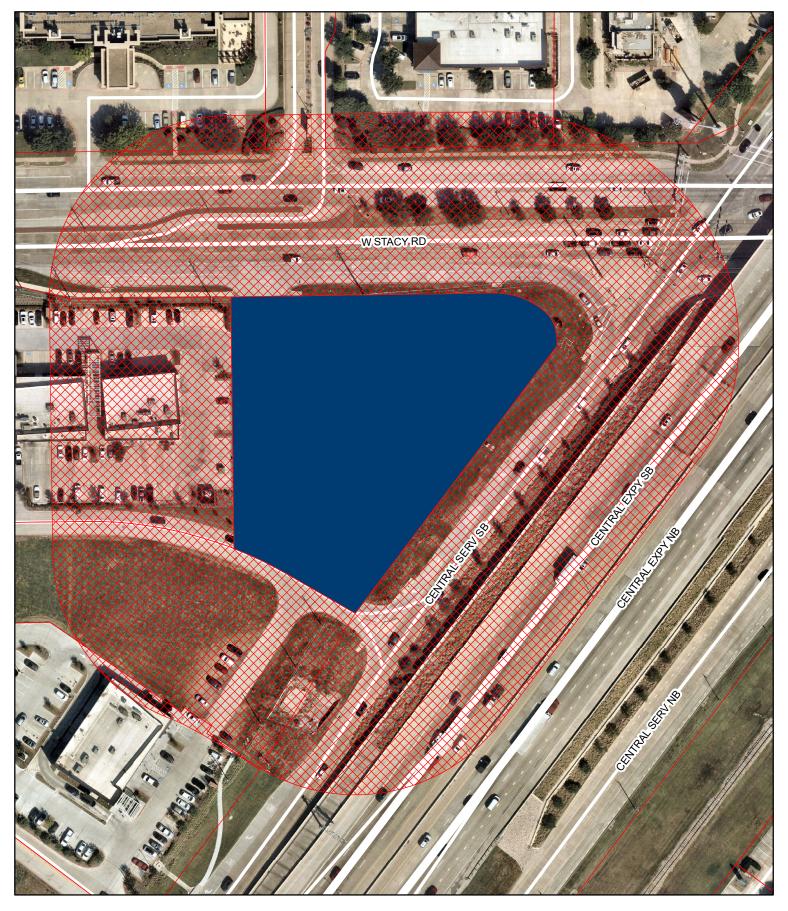












711 STACY



SWC of Stacy Rd, and US75

Subject Parcel

Collin CAD Parcels



Note: This map is for illustrative purposes only please contact Community Development for more details. 214-509-4160

# March 7, 2023 Planning and Zoning Commission Meeting Minutes

Conduct a Public Hearing and consider a request for a Specific Use Permit authorizing a "Fueling Station" use on Lot 2R, Block A, Stacy Green; generally located at the southwest corner of Stacy Road and Central Expressway. (SUP-102822-0004) [7-11 Stacy Allen]

Ms. Yockey, Senior Planner, presented the item to the Commission.

Ms. Yockey noted that staff is in support of the agenda item.

Drew Donosky, applicant, 1903 Central Drive, Bedford, TX spoke on the item.

Chair Metevier opened the public hearing.

With no one speaking, Chair Metevier closed the public hearing.

The Commission discussed signage and EV charging stations.

**Motion:** Upon a motion by Commissioner Kathuria, and a second by 1<sup>st</sup> Vice-Chair Smiddy,

the Commission voted 6 IN FAVOR and 0 OPPOSED to recommend approval of the request for a Specific Use Permit for a Fueling Station use on Lot 2R, Block A,

Stacy Green, as presented.

## **ATTENDANCE**:

# **Commissioners Present:**

Dan Metevier, Chair Michael Smiddy, 1st Vice-Chair Kenneth Cook, 2nd Vice-Chair Sandeep Kathuria Gary Stocker Jason Wright

# Absent:

Elias Shaikh

#### CITY COUNCIL REGULAR MEETING AGENDA COMMUNICATION

AGENDA DATE: March 14, 2023

AGENDA CAPTION: Conduct a Public Hearing and adopt an Ordinance

to amend the development regulations of Planned Development No. 131 with a base zoning of Shopping Center and to adopt a Sign Location Map, Sign Elevations, and Sign Schedule for a property generally located at the southwest corner of Bethany Drive and Greenville Avenue.

[QuikTrip - Signage]

STAFF RESOURCE: Hayley Angel, Planning Manager

**BOARD/COMMISSION ACTION:** On February 7, 2023, the Planning and Zoning

Commission voted 4 in favor and 1 opposed (Commissioner Stocker) to recommend denial of

the request.

**PREVIOUS COUNCIL ACTION:** September 26, 2017 - Planned Development

Approved - Ordinance No. 3519-9-17

July 28, 2020 - Planned Development Denied

STRATEGIC PLANNING GOAL: Vibrant Community with Lively Destinations and

Successful Commercial Centers.

#### **BACKGROUND**

The subject property is located at the southwest corner of the intersection of Bethany Drive and Greenville Avenue. The zoning designations for surrounding properties are as follows:

- North (across Bethany Drive): Planned Development No. 3 with a base zoning of Shopping Center (SC)
- East (across Greenville Avenue): Planned Development No. 4 with a base zoning of SC
- South and West: Planned Development No. 131 (PD-131) with a base zoning of SC.

The subject property has a zoning designation of Planned Development PD No. 131 with a base zoning of SC. A Planned Development was adopted in September 2017 for the development of retail, restaurant, mini-warehouse, and fueling station uses. The subject property is Lot 4 of the Planned Development, which has been developed as a fueling station. The applicant requests to amend the Planned Development to allow a second monument sign on the property.

In 2020, the applicant requested a Planned Development amendment to add an additional monument sign. On July 7, 2020, the Planning and Zoning Commission recommended denial of the request. The Planning and Zoning Commission's denial required that approval by City Council be done with a supermajority vote. On July 28, 2020, the City Council did not have enough votes in favor of the request, and the item did not pass. The applicant's request remains the same with this application. There have been no changes to the content of the request.

The applicant currently has one monument sign on Bethany Drive. The Allen Land Development Code allows one monument sign for single-tenant properties in this zoning district. The applicant is requesting to add a second monument sign along Greenville Avenue. The Sign Location Map indicates the locations of both monument signs.

As shown in the Sign Elevations and Sign Schedule, both proposed monument signs have a maximum height, copy area, and structure area that is less than Allen Land Development Code requirements for this type of sign. The monument signs have a proposed maximum height of six feet tall, a maximum copy area of 24 square feet, and a maximum structure area of 60 square feet.

The Allen Land Development Code does not permit multiple monument signs for any single-tenant property in a commercial zoning district. Additionally, after a review of existing single-tenant, commercial properties at a street intersection throughout the City, there were no locations where a Planned Development allowed two monument signs. It is staff's interpretation that the applicant's request is a substantial deviation from the currently adopted ordinance. Therefore, staff is recommending denial of this request.

Staff has reviewed the Planned Development Amendment request.

#### **STAFF RECOMMENDATION**

Staff recommends denial.

#### **MOTION**

I make a motion to approve / deny the request to amend Planned Development No. 131 with a base zoning of Shopping Center.

#### **ATTACHMENT(S)**

Ordinance
Property Notification Map
Planning and Zoning Meeting Minutes - February 7, 2023

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF ALLEN, COLLIN COUNTY, TEXAS, AMENDING THE ALLEN LAND DEVELOPMENT CODE AND ZONING MAP, AS PREVIOUSLY AMENDED, BY AMENDING THE USE AND DEVELOPMENT REGULATIONS OF PLANNED DEVELOPMENT "PD" NO. 131 WITH A BASE ZONING OF SHOPPING CENTER "SC" AS ADOPTED BY ORDINANCE NO. 3519-9-17 BY ADDING SIGN REGULATIONS, A SIGN SCHEDULE, AND A SIGN LOCATION MAP RELATING TO "LOT 4" OF SAID PLANNED DEVELOPMENT; PROVIDING FOR A CONFLICTS RESOLUTION CLAUSE; PROVIDING A SEVERABILITY CLAUSE; PROVIDING A SAVINGS CLAUSE; PROVIDING A PENALTY OF FINE NOT TO EXCEED THE SUM OF TWO THOUSAND DOLLARS (\$2,000) FOR EACH OFFENSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Planning and Zoning Commission and the governing body of the City of Allen, Texas, in compliance with the laws of the State of Texas and the ordinances of the City of Allen, Texas, have given the requisite notices by publication and otherwise, and after holding due hearings and affording a full and fair hearing to all the property owners generally and to all persons interested and situated in the affected area, and in the vicinity thereof, and in the exercise of its legislative discretion, have concluded that Allen Land Development Code Zoning Regulations and Zoning Map of the City of Allen, Texas, as previously amended, should be amended.

# NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF ALLEN, COLLIN COUNTY, TEXAS, THAT:

**SECTION 1.** The Allen Land Development Code Zoning Regulations and the Zoning Map of the City of Allen, Collin County, Texas, as previously amended, be further amended by amending the development and use regulations of Planned Development "PD" No. 131 as set forth in Ordinance No. 3519-9-17 ("the PD-131 Ordinance") as follows:

- **A.** The PD-131 Ordinance is amended by adding Subsection K titled "Lot 4 Sign Regulations" to Section 2 of the PD 131 Regulations to read as follows:
  - **K. LOT 4 SIGN REGULATIONS:** Signs installed and located on Lot 4 as shown on the Concept Plan shall comply with applicable provisions of the ALDC subject to the following:
    - (1) <u>Sign Schedule</u>: Monument signs installed on Lot 4 shall comply with the following standards:
      - (a) **Maximum Number**: 2
      - (b) **Maximum Height**: Six feet (6.0')
      - (c) **Maximum Copy Area**: 24 square feet per sign face
      - (d) Maximum Sign Face Area (includes structure and copy area): 60 square feet
      - (e) **Minimum Setback**: Eight feet (8.0')

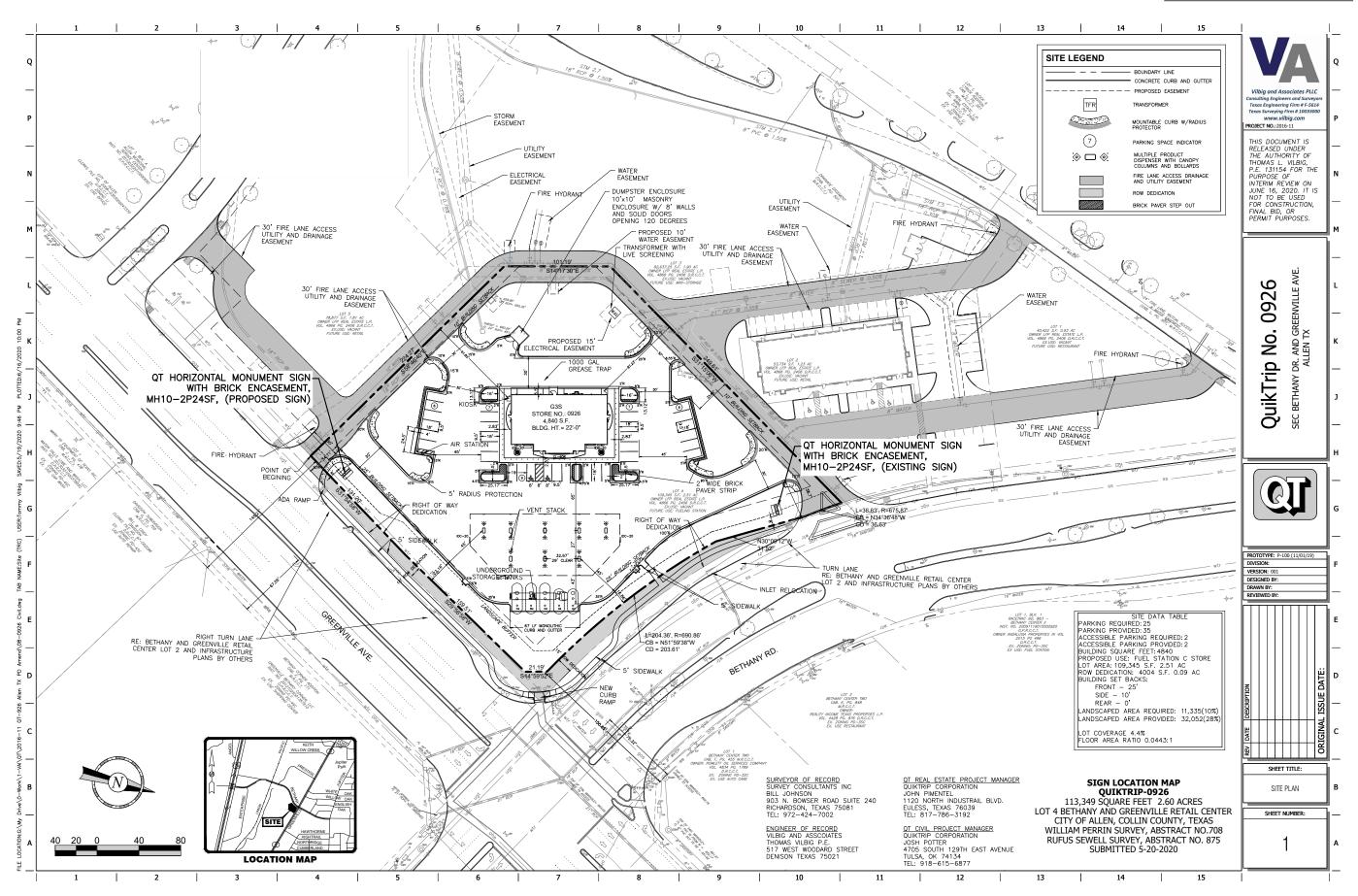
- (2) <u>Sign Location Map</u>: Signs installed or constructed on Lot 4 shall be located generally as shown on Exhibit "D" attached hereto and incorporated herein by reference (the "Lot 4 Sign Location Map").
- (3) <u>Sign Elevations</u>: The signs installed or constructed on Lot 4 shall comply with the design and materials set forth in Exhibit "E" attached hereto and incorporated herein by reference (the "Lot 4 Sign Elevations") and shall not exceed the dimensions set forth in Section 2.K.(1), above, and the Lot 4 Sign Elevations.
- **B.** The PD-131 Ordinance is amended by adding Exhibit "D" "Lot 4 Sign Location Map," and Exhibit "E" "Lot 4 Sign Elevations" to read as set forth in Attachments 1 and 2, respectively, attached hereto and incorporated herein by reference.
- **SECTION 2.** To the extent of any irreconcilable conflict with the provisions of this Ordinance and other ordinances of the City of Allen governing the use and development of the Property and which are not expressly amended by this Ordinance, the provisions of this Ordinance shall be controlling.
- **SECTION 3.** Should any word, sentence, paragraph, subdivision, clause, phrase or section of this Ordinance or of the Allen Land Development Code Zoning Regulations, as amended hereby, be adjudged or held to be void or unconstitutional, the same shall not affect the validity of the remaining portions of said ordinance or the Allen Land Development Code Zoning Regulations, as amended hereby, which shall remain in full force and effect.
- **SECTION 4.** An offense committed before the effective date of this Ordinance is governed by prior law and the provisions of the Allen Land Development Code Zoning Regulations, as amended, in effect when the offense was committed, and the former law is continued in effect for this purpose.
- **SECTION 5.** Any person, firm or corporation violating any of the provisions or terms of this Ordinance shall be subject to the same penalty as provided for in Allen Land Development Code Zoning Regulations of the City of Allen, as previously amended, and upon conviction shall be punished by a fine not to exceed the sum of Two Thousand Dollars (\$2,000) for each offense.

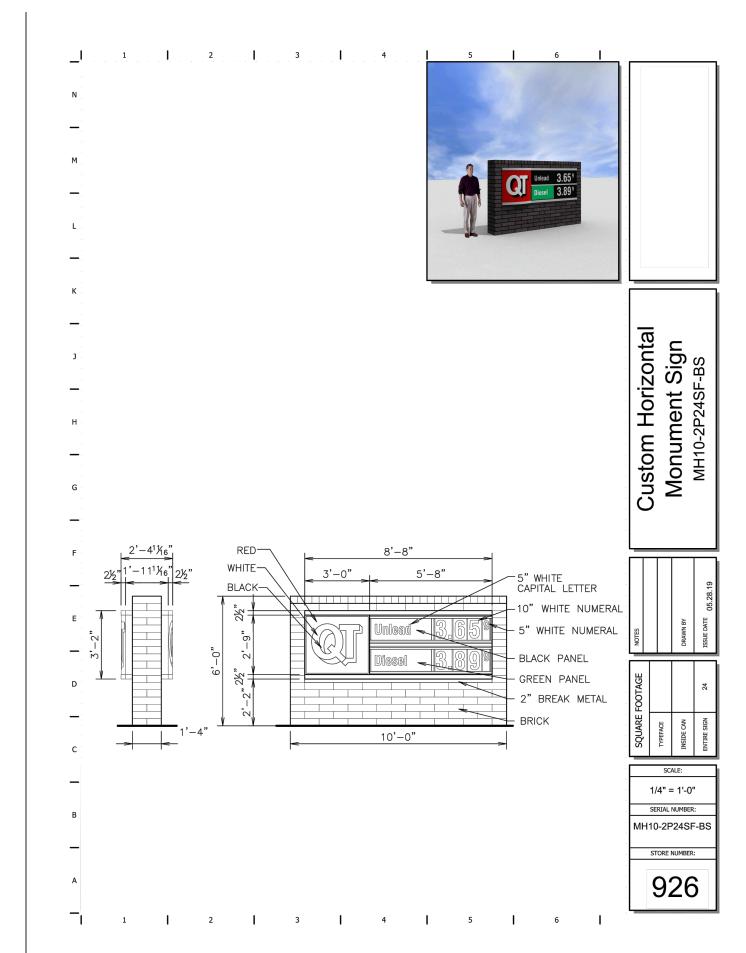
**SECTION 6.** This Ordinance shall take effect immediately from and after its passage and publication in accordance with the provisions of the Charter of the City of Allen, and it is accordingly so ordained.

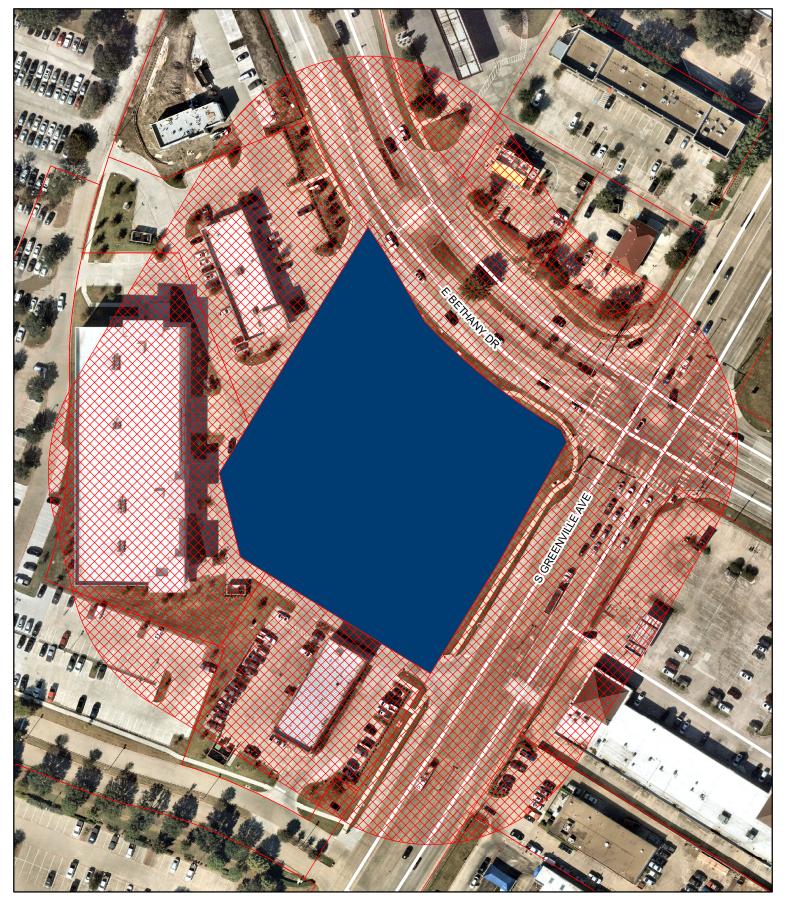
DULY PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF ALLEN, COLLIN COUNTY, TEXAS, ON THIS THE  $14^{TH}$  DAY OF MARCH 2023.

	APPROVED:
	Kenneth M. Fulk, MAYOR
APPROVED AS TO FORM:	ATTEST:
<b>Peter G. Smith, CITY ATTORNEY</b> (kbl:1/26/2023:133266)	Shelley B. George, TRMC, CITY SECRETARY

Ordinance No. \_\_\_\_\_, Page 2







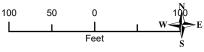


QUICKTRIP-0926 SWC of Bethany Ave. & Greenville Ave.

200' Buffer

Subject Parcel

Collin CAD Parcels



# February 7, 2023 Planning and Zoning Commission Meeting Minutes

Conduct a Public Hearing and consider a request to amend the development regulations of Planned Development No. 131 with a base zoning of Shopping Center and to adopt a Sign Location Map, Sign Elevations, and Sign Schedule for Lyrick Addition, Block A, Lot 4, generally located at the southwest corner of Bethany Drive and Greenville Avenue. (ZN122222-0025) [QuikTrip - Signage]

Ms. Angel, Planning Manager, presented the item to the Commission and stated that staff recommends denial of the item.

The applicant, Tommy Vilbig, 400 Chisholm Place, Suite 104, Plano, TX, presented.

Chair Metevier opened the public hearing.

The following individual registered their opposition and spoke on the item:

• Jack Brothers, 501 Stretford Lane, Allen, TX

Chair Metevier closed the public hearing.

The Commission discussed the following:

- Locations with similar conditions;
- Size of the subject site; and
- Visibility of traveling public.

#### Motion:

Upon a motion by 1<sup>st</sup> Vice-Chair Smiddy and a second by Commissioner Wright, the Commission voted 3 IN FAVOR and 2 OPPOSED to recommend denial of an ordinance to amend the development regulations of Planned Development No. 131 with a base zoning of Shopping Center and to adopt a Sign Location Map, Sign Elevations, and Sign Schedule, as presented. The motion failed.

Pursuant to Section 2.01.1 of the Allen Land Development Code, an affirmative vote of four members shall be necessary for the passage of any recommendations to the city council. The motion failed to gain the required number of votes.

**Motion:** 

Upon a motion by Commissioner Wright and a second by Commissioner Stocker, the Commission voted 4 IN FAVOR and 1 OPPOSED to reconsider the agenda item. The motion carried.

Motion:

Upon a motion by Commissioner Wright and a second by Commissioner Stocker, the Commission voted 4 IN FAVOR and 1 OPPOSED to recommend denial of an ordinance to amend the development regulations of Planned Development No. 131 with a base zoning of Shopping Center and to adopt a Sign Location Map, Sign Elevations, and Sign Schedule, as presented. The motion carried.

# **ATTENDANCE**:

# **Commissioners Present:**

Dan Metevier, Chair Michael Smiddy, 1st Vice-Chair Kenneth Cook, 2nd Vice-Chair Elias Shaikh Gary Stocker Jason Wright

# Absent:

Kenneth Cook, 2nd Vice-Chair

#### CITY COUNCIL REGULAR MEETING AGENDA COMMUNICATION **AGENDA DATE:** March 14, 2023 **AGENDA CAPTION:** Motion to confirm the Mayor's recommendations for appointments to the 2023 General Obligation Bond Steering Committee and designate a chair. **STAFF RESOURCE:** Shelley B. George, City Secretary **Transparent** STRATEGIC PLANNING GOAL: Financially Sound and City Government.

## **BACKGROUND**

As part of the planning process for the 2023 General Obligation Bond Process, the Council is asked to appoint a six member Steering Committee and to designate a chair among the members. This Committee along with public participation by interested citizens will be used to identify and prioritize needs for the City of Allen related to Parks and Recreation, Downtown, Streets, Infrastructure, Neighborhoods, Public Safety, and Public Art for the next seven year planning period. The Committee will be comprised of a Chair and subcommittee chairs consisting of a Finance Subcommittee, Parks/Recreation/Downtown Subcommittee, Streets/Infrastructure/Neighborhoods Subcommittee, Public Safety Subcommittee and a Public Art Subcommittee. In addition to the committee subchairs, the public will be invited at large to be a subcommittee member and participate in the process to identify and prioritize the needs of the community. It is anticipated that a General Obligation Bond Election will be ordered for November 2023.

#### STAFF RECOMMENDATION

Staff recommends the Allen City Council appoint the 2023 General Obligation Bond Committee and designate a chair.

## **MOTION**

I make a motion to confirm the Mayo	or's recommendations to appoint the follo	owing to the 2023
General Obligation Bond Steering Comm	nittee:	
as Finance Subco	mmittee Chair; as	Parks/Downtown
Subcommittee Chair;	as Public Art Subcommittee Chair;	as
Public Safety Subcommittee Chair;	as Streets/Infrastructu	re/Neighborhoods
Subcommittee Chair; and to designate	as Chair of the Steering (	Committee.
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