



# City of Melissa FY23 Adopted Annual Budget

October 1, 2022 - September 30, 2023



## TABLE OF CONTENTS

Welcome to the City of Melissa's FY23 Adopted Budget. Choose a section of the Budget to review from the table of contents and simply use your back arrow to return to navigate to any other section.

## Overview



[S.B. 656 Notice](#)  
[GFOA Budget Award](#)  
[Mayor and City Council](#)  
[Organizational Chart](#)  
[Boards and Commissions](#)  
[Outsourced Services](#)  
[Budget Team](#)  
[Vision, Mission & Principles](#)  
[Community Profile](#)  
[Letter from City Manager](#)

## Budget Process



[Budget Calendar FY23](#)  
[Budget Preparation Procedures](#)  
[& Policies](#)  
[Summary of Financial Policies](#)

## Fund Overview



[Fund Descriptions](#)  
[Fund Structure](#)  
[General Fund Overview](#)  
[Water Fund Overview](#)

## Financial Summaries

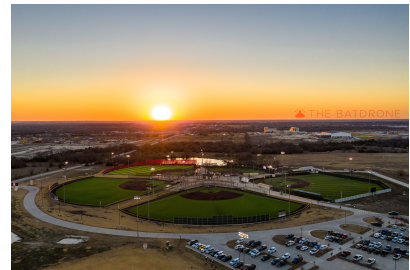


[Total Funds Budget Overview](#)  
[General Fund Summary](#)  
[General Fund Summary by](#)  
[Category](#)  
[Water Fund Summary](#)  
[Fund Balances](#)

## Department Summaries



[Non-Departmental](#)  
[Administration](#)  
[Development & Neighborhood](#)  
[Services](#)  
[Code Compliance](#)  
[Parks Department](#)  
[Municipal Court](#)  
[Police Department](#)



[Streets Department](#)  
[Fire Department](#)  
[IT Department](#)  
[Library Department](#)  
[Building Maintenance](#)  
[Water Department](#)  
[Wastewater Department](#)  
[Utility Billing Department](#)



## Personnel Overview



[Personnel Overview](#)

## Capital Improvement Program



[CIP Overview](#)

## Debt Service Summary



[Debt Service Summary - Narrative](#)  
[Debt Service Summary - Financial](#)

## Planning Process



[Planning Process](#)

## General Fund Detail



[General Fund Budget Summary](#)  
[General Fund Revenue Detail](#)  
[General Fund Detailed Budget by Department](#)  
[Debt Service Fund Budget - General Fund Debt](#)  
[Tax Increment Financing \(TIF\) Zone Budget](#)

## Water Fund Detail



[Water Fund Budget Summary](#)  
[Water Fund Detailed Budget by Department](#)  
[Debt Service Fund Budget - Utility Fund Debt](#)

## Supplemental Information



[Ordinance Adopting FY23 Budget](#)

[Ordinance Adopting Tax Rate](#)

[Glossary of Terms](#)

[Commonly Used Acronyms](#)





# S.B. 656 Notice

City of Melissa Annual Budget FY23

This budget will raise more revenue from property taxes than last year's budget by an amount of \$1,216,844, which is a 14.02% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$1,212,262.

On September 13, 2022, the members of the governing body approved the Fiscal Year 2022-23 Budget as follows:

FOR: *Jennifer Clark, Dana Conklin, Craig Ackerman, Joseph Armstrong, Sean Lehr, Jay Northcut*

AGAINST: *None*

PRESENT AND NOT VOTING: *None*

ABSENT: *Chad Taylor*

## Property Tax Rate Comparison

	FY21	FY22	FY23
Total Property Tax Rate	\$ 0.609238	\$ 0.568157	\$ 0.456168
No-New Revenue Rate	\$ 0.581449	\$ 0.554230	\$ 0.453811
No-New Revenue M&O Rate	\$ 0.440920	\$ 0.416456	\$ 0.345706
Voter-Approved Tax Rate	\$ 0.609238	\$ 0.568157	\$ 0.456168
Debt Tax Rate	\$ 0.152886	\$ 0.137126	\$ 0.098363
Total Municipal Debt Obligations (secured by property taxes)	\$ 2,128,089	\$ 2,084,873	\$ 2,136,418
Total General Fund (M&O) Budget	\$ 11,344,748	\$ 12,529,499	\$ 15,351,642
Change from Previous Year (\$)	\$ 80,006	\$ 1,184,751	\$ 2,822,143
Change from Previous Year (%)	1%	10%	23%

## HB 1495: Lobby Reporting/Budgeting

In accordance with Section 104.0045 of the Texas Local Government Code as amended by HB 1495 - Itemization of Certain Expenditures Required in Certain Political Subdivision Budgets - expense line items

for public notices and lobby efforts are provided below:

	Adopted FY22	Adopted FY23
TML	\$1,681	\$1,681
Legal Public Notices	\$11,000	\$20,000





# GFOA Award FY22

City of Melissa Annual Budget FY23



GOVERNMENT FINANCE OFFICERS ASSOCIATION

## *Distinguished Budget Presentation Award*

PRESENTED TO

**City of Melissa  
Texas**

For the Fiscal Year Beginning

**October 01, 2021**

*Christopher P. Morill*

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to City of Melissa, Texas for its annual budget for the fiscal year ended September 30, 2022. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device. The City of Melissa has received this award each year since 2008.

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







# Mayor & City Council

City of Melissa Annual Budget FY23



Jay Northcut - Mayor



Jennifer Clark - Place 1



Chad Taylor - Place 2



Dana Conklin - Place 3



**Joseph Armstrong - Place 4**



**Craig Ackerman - Mayor  
Pro-Tem**



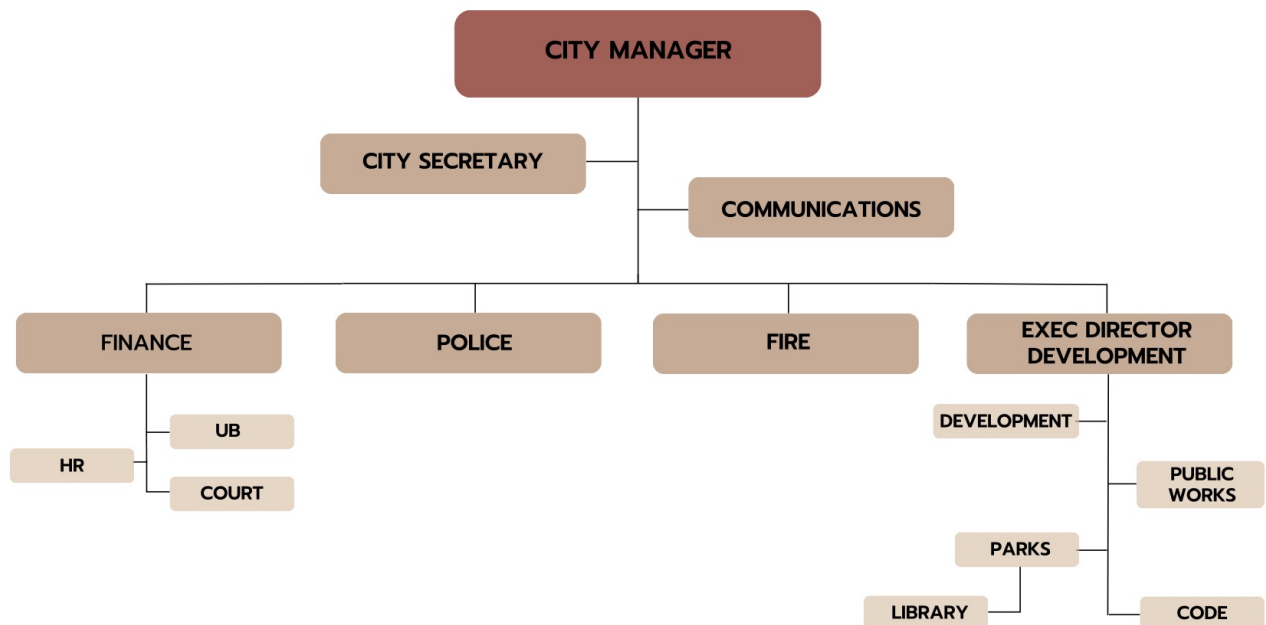
**Sean Lehr - Place 6**





# Organizational Chart

City of Melissa Annual Budget FY23





# Boards and Commissions

City of Melissa Annual Budget FY23

## Boards and Commissions

Below are the City Council appointed Boards and Commissions for the City of Melissa. All meetings are held at Melissa City Hall located at 3411 Barker Avenue.

### Board of Adjustment

Serves as an appeal body for individuals seeking variances to the Zoning Ordinances or to a decision made by an administrative official enforcing the ordinance. There are five (5) members; two year staggered terms. Alternate members as appointed by Council. The Board meets monthly, if necessary, at 7:00 p.m.

### Planning & Zoning Board

Reviews and considers submitted site plans and plats; makes recommendations to City Council on Zoning Ordinance amendments, Comprehensive Plan Amendments, Specific Use Permits and rezoning request. There are seven (7) members; two year terms. The Board meets on the 2nd Thursday

### Library Board

Advises City Council in matters related to Library Services. There are seven (7) members; two year terms. The Board meets monthly, as needed, at 6:30 p.m. in the Community Room.

### Melissa Community and Economic Development Corporation (4B)

Identifies and funds community facilities and related projects to maintain and enhance the quality of life in Melissa. In 2013, Melissa Park Board was combined with the MCEDC Board. There are nine (9) members; two year terms. The Board meets on the 3rd Thursday of each month at 7:00 p.m.

### Melissa Industrial and Economic Development Corporation (4A)

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Lead, directs and coordinates the broad-based expansion of the City's business base and promotes sustainable job growth, thereby continuously enhancing the quality of life for the citizens of the Melissa area. There are seven (7) members; three year terms. The Board meets when necessary.

*All information regarding meetings in this section is for informational purposes only and is not intended to be a public notice of meetings. All meeting dates and times are subject to change. Please refer to the official Public Notice of Agenda for current date and time of all meetings mentioned in this section.*



# Outsourced Services

City of Melissa Annual Budget FY23

## Outsourced Services

The City of Melissa outsources the following services:

### Information Technology

Fulcrum Group - The City contracts an independent technology consultant to provide IT management services to all City departments, including network administration, hardware installation and support, and systems support on an as needed basis.

### City Attorney

Abernathy, Roeder, Boyd & Hullett P.C. serves as our City Attorneys, providing legal advice and services in all phases of City business.

### Planning & Engineering

EST Inc. The City's principal City Engineer has served the City since 1999 providing professional planning, engineering and architectural services for roads, parks, water and wastewater projects, Capital Improvement Plans and development. They also provide all inspections of public improvements for streets, drainage, and utility construction projects. Inspectors review construction activities to ensure quality compliance for infrastructure projects associated with developers, as well as public improvements constructed by the City.

### Building Inspection

Bureau Veritas provides plan reviews and inspections for compliance with all City building codes such as electrical, plumbing, etc. for all residential and commercial construction in the City.

**Animal Control, Ambulance, Dispatch, Jail, Public Health, Tax Assessor & Collection, Property Appraisal**

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Collin County provides services for all above mentioned functions.

## **Solid Waste**

Community Waste Disposal (CWD) provides solid waste, recycling, bulk waste pickup, and household hazardous waste removal for the residents and business of the City.



# Budget Team

City of Melissa Annual Budget FY23

**Jason Little**

*City Manager*

**Gail Dansby**

*Finance Director*

**Tyler Brewer**

*Executive Director of  
Development*

**Duane Smith**

*Police Chief*

**Carl Nix**

*Fire Chief*

**Hope Cory**

*City Secretary*

**Jennifer Nehls**

*Library Director*

**Jeff Cartwright**

*Public Works Director*

**Mitzi McCabe**

*Human Resources Director*

**Ron Duzenack**

*Parks & Facilities Director*

**Chris Thatcher**

*Customer Relations Director*

**Renee Ouellette**

*Staff Accountant*

## THANK YOU FOR YOUR HELP!

The City Manager and Finance Director express their appreciation to all City departments for their assistance and cooperation in completing the annual budget.





# Vision, Mission, & Principles

City of Melissa Annual Budget FY23



## Vision

Leveraging our community spirit, our passion for service and our beauty to grow a unique community that welcomes your future with us.

## Mission

Invite, encourage and grow collaborative participation in the development of Melissa by promoting community involvement, expanding infrastructure, attracting quality commercial and residential development, and delivering open space options, with a focus on beautification, while keeping Melissa safe for all.



## Principles

- Connecting with our community
- Passion for our schools
- Service for others
- Quality development
- Investing in our family



# Community Profile

City of Melissa Annual Budget FY23



## Community Information

County: Collin

Location: 38 miles north of Dallas on US Hwy 75

Area: 21 square Miles

Form of Government: Council/Manager

Number on Council: 7

Municipal Police: 22.5

Paid Firefighters: 19

Volunteer Firefighters: 1

City Zoning: Yes

Master Plan: Yes Completed in 2006, Updated 2015

## History of Melissa, Texas

Melissa settlement began in the 1840s although the town did not take off until the Houston and Texas Central Railway arrived in the early 1870s. The town's namesake is not certain since there were two railroad executives with daughters named Melissa. The town's railroad connection attracted population from Highland, Texas, a small community about 2.5 miles north of Melissa.

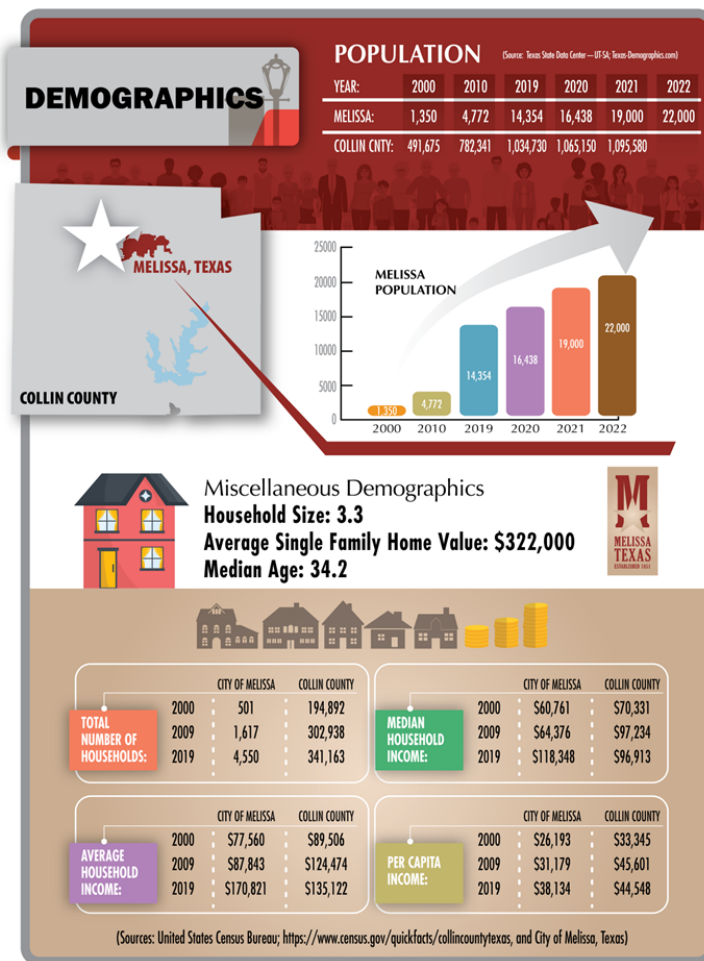
A post office was granted in the first half of 1873 and by 1884 the town had a population estimated at 100.

Melissa was on the line of the first Texas Interurban line (the Texas Electric Railway) which ran from Denison to Dallas beginning in 1908. The population increased to 400 by 1914. Melissa's connection to the electric railway insured that the town was "wired" and the townspeople also benefited from paved roads and a telephone exchange. All of this infrastructure was installed prior to 1920.



Melissa had all essential businesses plus a fully-enrolled school. As a shipping point, Melissa sent out 3,000 bales of cotton each year from two cotton gins. Disaster appeared in 1921 in the form of a tornado. In April of that year thirteen people were killed and both businesses and residences were destroyed. To make matters worse, a fire raged through town eight years later consuming many of the replacement buildings. Growth was curtailed by the Great Depression, mechanized farming and Defense industry jobs available in Dallas during WWII. From 500 people in the mid-1920s, Melissa declined to less than 300 by 1949. It increased to 375 by the mid-1960s and to just over 600 in 1980. The 2000 Census shows a substantial increase to over 1,300. The estimated population for FY23 is 23,000.

## Demographics



## Education

### Melissa ISD (Texas Exemplary Campuses)

- Number of Enrolled Students: 5687
- Elementary (241 Students) – Melissa Ridge Education Center
- Elementary (943 Students) – Willow Wood Elementary
- Elementary (967 Students) - Harry McKillop Elementary
- Elementary (819 Students) – North Creek Elementary
- Middle School (1239 Students) - Melissa Ridge Middle School
- High School (1478 Students) - Melissa High School

### Area Universities and Colleges:

- Collin College
- Texas A&M University (Commerce)
- Texas Woman's University (Denton)
- University of North Texas (Denton)
- University of Texas at Dallas (Richardson)
- Southern Methodist University (Dallas)



# Transportation

## Transportation



### Road Service:

**US Route** US 75

**State Highway** Hwy 121 (Sam Rayburn Highway)  
Hwy 5 (McKinney Street)

### Distance in miles to:

Dallas	38	Chicago	895
Fort Worth	65	Los Angeles	1,430
Houston	277	New York	1,541

### Air Service:

McKinney – Municipal  
DFW – International  
Love Field – Regional  
Alliance - Industrial

### Rail Service:

Provider – Southern Pacific

# Top Employers

1	Melissa ISD	695
2	Redden Concrete, Inc.	338
3	Bucee's	280
	Beam Concrete Construction	
4	<i>(formerly Kirk Concrete Construction)</i>	200
5	NTMWD Regional Disposal	105
6	Calhar Utility Contractors	100
7	City Of Melissa	71
8	CMC Rebar	32
9	Sonic Drive-In	30
10	Bee Builder Supply	25

# Taxation

## PROPERTY TAX:

Rate per \$100.00

Valuation \$2.132731

### Breakdown by Entity:

Collin County	\$0.152443
Special District (Community College)	\$0.081220
Melissa City	\$0.456168
Melissa ISD	\$1.442900

## SALES TAX:

Total Sales Tax Rate 8.25%

### Breakdown by Entity:

Municipal Sales Tax	1%
State Sales Tax	6.25%
Economic Development Sales Tax (4A)	0.5%
Other Sales Tax (4B)	0.5%

**TOTAL TAXABLE VALUE**

**\$2.442 Billion**

## 2022 Top 5 Property Valuations

1 CEMEX Construction Materials South LLC	\$ 36,696,062
2 Buc-ees LTD	\$ 18,170,800
3 Pacesetter Homes LLC	\$ 13,275,543
4 Meritage Homes of Texas LLC	\$ 12,388,360
5 Bloomfield Homes LP	\$ 10,879,100

## For More Information

### **City of Melissa Municipal Center**

3411 Barker Avenue  
Melissa, TX 75454  
(972) 838-2338

### **Melissa Independent School District**

1904 Cooper Street  
Melissa, TX 75454  
(972) 837-2411

### **Collin Central Appraisal District**

250 W Eldorado Parkway  
McKinney, TX 75069  
(469) 742-9200

### **Collin County Tax Assessor**

2300 Bloomdale Road  
Suite 2324  
McKinney, TX 75071  
(972) 547-5050





# Letter from City Manager

City of Melissa Annual Budget FY23

August 12, 2022

Honorable Mayor Jay Northcut, and

Honorable City Councilmembers:

Craig Ackerman, Mayor Pro Tem, Place 5

Jennifer Clark, Council Member, Place 1

Chad Taylor, Council Member, Place 2

Dana Conklin, Council Member, Place 3

Joseph Armstrong, Council Member, Place 4

Sean Lehr, Council Member, Place 6

## INTRODUCTION

As required by the City of Melissa's Home Rule Charter, the proposed budget for the fiscal year 2023 (FY23) is submitted for your review.

In accordance with City Charter provisions, it is with great pride to present the City of Melissa Fiscal Year 2022-23 Proposed Budget for your review and consideration for approval. The Proposed Budget as presented is balanced for all operating funds. Your ongoing commitment to strong financial policies have provided us with stability during a year of challenges, opportunities, changes and recovery. The FY 23 Budget is anticipated to be adopted by the City Council at its regularly scheduled meeting on September 13, 2022

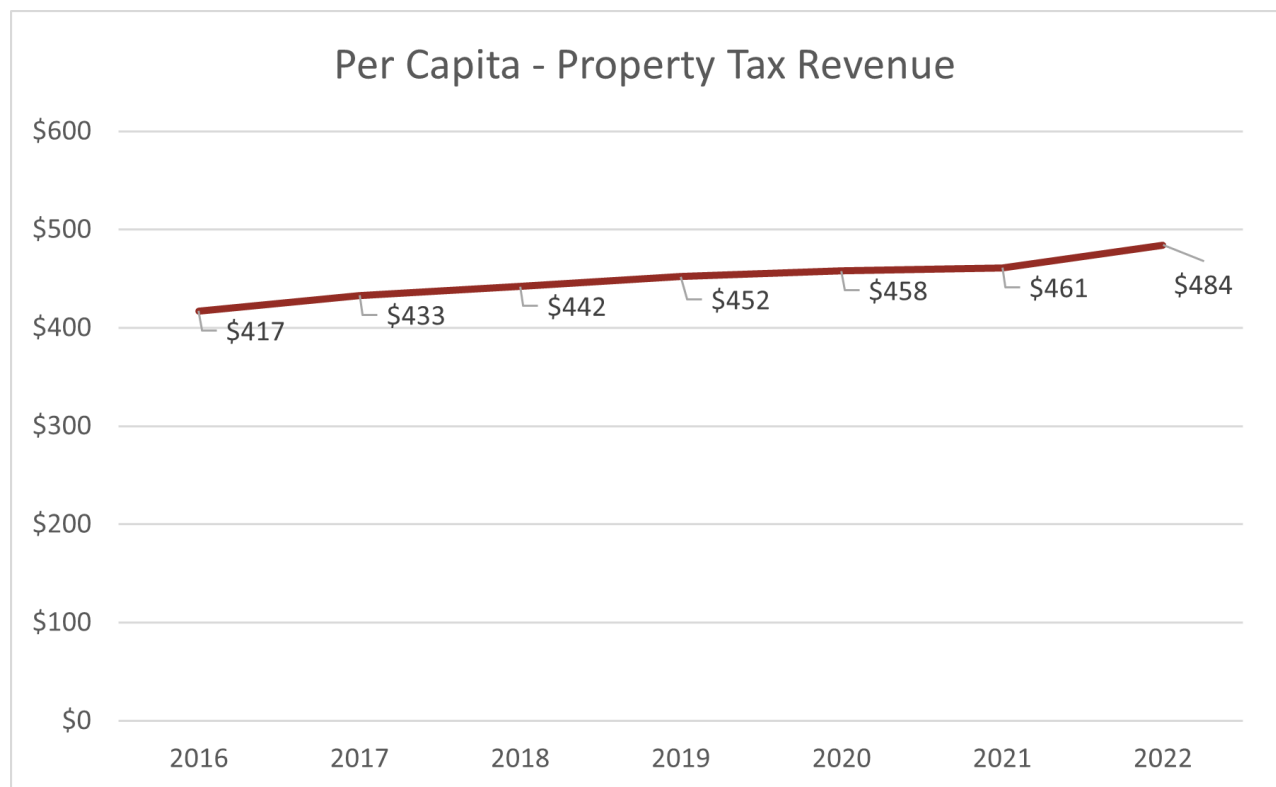
We would like to extend our thanks to all of the department directors for their diligence in preparing a budget document in light of the uncertainties that have presented themselves and to the City Council for their dedication to the community we all serve.

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## BUDGET HIGHLIGHTS

No one could have projected the vast amount of growth Melissa has experienced over the last few years, particularly in light of a pandemic that infused the world with general uncertainty. While growth in local sectors in Melissa has been welcomed, the services required due to that growth has underscored a need to further invest in personnel to serve a greater population, and all the while, continue the commitment of implementing capital improvements to benefit the entire community. Compounding this situation is the impacts of inflation. More revenue is required to merely provide a stable level of service, which is not feasible when growth is occurring at such a high rate. The financial plan for the coming fiscal year invests heavily in public safety, general employees, and furthers the value of our stakeholder in this community we love and support, all the while proposing a significant tax rate reduction.

Two years ago, we began talking about the historical and projected growth of the budget/departments in terms of per capita. Data on a Per capita basis provides more granular data than just aggregate information and demonstrates a more rational picture that can get lost in aggregate numbers in high growth situations. We often hear about desire for more services and more complex service offerings based on the rationale that the growth experienced can pay for these additional functions. If the community was growing only in overall revenue and not growing in population, that statement may be true. But when revenue growth is directly correlated with the population growth, the additional funding is first dedicated to providing equitable service levels across the entire community. The chart below is a breakdown of property tax growth in the context of population growth. The conclusion is that the property tax revenue is a rather stable revenue source that does not have the windfall effect that some people would naturally assume.



Additionally, per capita costs for all services covered by the General Fund has decreased 9.6% since 2014.

GENERAL FUND SPENDING											
	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	
GENERAL GOVERNMENT	\$ 2,544,731	\$ 1,971,999	\$ 2,254,113	\$ 2,580,889	\$ 3,201,095	\$ 3,880,280	\$ 3,994,104	\$ 3,659,385	\$ 4,254,578	\$ 4,622,821	
NON-DEPARTMENTAL	\$ 727,498	\$ 777,558	\$ 1,134,067	\$ 1,288,758	\$ 1,700,893	\$ 1,309,659	\$ 2,062,997	\$ 1,222,455	\$ 1,497,455	\$ 1,795,990	
PUBLIC SAFETY	\$ 1,496,271	\$ 1,650,948	\$ 2,084,077	\$ 2,487,594	\$ 2,892,490	\$ 3,135,286	\$ 3,886,933	\$ 4,061,546	\$ 5,194,810	\$ 6,897,579	
STREETS	\$ 247,761	\$ 267,370	\$ 307,394	\$ 276,286	\$ 325,265	\$ 373,823	\$ 318,077	\$ 391,849	\$ 540,778	\$ 667,559	
CULTURE & RECREATION	\$ 408,499	\$ 601,027	\$ 856,628	\$ 537,967	\$ 880,503	\$ 1,345,727	\$ 979,489	\$ 1,061,427	\$ 1,040,890	\$ 1,827,691	
TOTAL	\$ 5,394,759	\$ 5,258,902	\$ 6,416,279	\$ 7,171,477	\$ 8,000,246	\$ 10,180,776	\$ 11,163,574	\$ 10,397,798	\$ 12,529,449	\$ 15,383,141	
COST PER CAPITA	\$ 727.45	\$ 617.10	\$ 688.66	\$ 691.56	\$ 747.34	\$ 707.87	\$ 679.13	\$ 547.25	\$ 581.09	\$ 667.46	-9.68%

## GENERAL FUND

### REVENUES

The General Fund revenues are proposed at \$15,400,000 which represents an increase over FY22. Most of the major revenue categories are expected to increase in response to the growth experienced by the Melissa community, specifically new value that was added to the tax base over the last twelve months.

#### Property Taxes

Collin Central Appraisal District certified Melissa's taxable value to be approximately \$2,442,000,000. This represents an increase of \$691 million or 39.5% from the 2022 tax roll. The proposed tax rate for FY23 is \$0.456168 cents per \$100 of assessed valuation which includes approximately 35.8¢ for maintenance and operations and 9.8¢ for debt service. The proposed rate is an approximate 11-cent reduction, or a 20% reduction, from the FY 22 property tax rate.

#### Sales Taxes

Sales tax revenue projections for FY23 were calculated using the estimated collections through the end of this fiscal year. Due to the volatile nature of sales tax, the estimated revenue for FY23 is \$2,500,000.

#### Development

Development fees will continue to be a significant source of revenue to the City. Because of the sharp increases in interest rates and general concern of a pending market correction, the budget anticipates a single-family growth of 700 units in FY 23, equal to the projection for FY 22.

### EXPENSES

General Fund operating expenses are proposed at \$15,400,000, excluding capital programs.

Over the past decade, the City has focused the use of additional General Funds to reinvest in the community through the construction/reconstruction of existing roadways and the construction/reconstruction of parks in order to enhance the existing resident's quality of life. Organizational expansion to address the demands due to population growth was postponed so that these capital investments could ripen the commercial development opportunities for Melissa. Staffing will continue to be a focus of budgets going forward, as the quality of services will suffer if staffing cannot keep up with the growth the community is experiencing and staying competitive for quality employees needs to remain a diligent effort.

Highlights of the proposed budget are detailed below:

- Market adjustments throughout Police and Fire
- Addition of two (2) Police Patrol Office and conversion of a part time Administrative Assistant to full time
- Addition of three (3) Fire Fighters and a conversion of a part time Fire Marshal to full time
- Reorganization of City operations
- Addition of two (2) part time Librarians
- Addition of a Human Resources/Finance Staff Member
- Additional maintenance of 90 Acre Park
- Implement cost of living adjustment for general employees, effective October 1
- Contribution to the Fund Balance, as recommended by the City's adopted financial policies
- Contribute to Road Renewal and Replacement to defray infrastructure replacement cost in future years

The organization is very lean but is still able to address the needs and demands of a growing community. Comparing city to city to establish various metrics is almost impossible due to the varying priorities and realities that are inherent in each community. The table below utilizes the common denominator of number of employees per 1,000 population to compare area cities and various staffing General fund staffing levels. Using the audited financial statement of Fiscal Year 2021, the table below compares 13 area cities using their General Fund positions, populations, and General Fund cost per employee to attempt to demonstrate the lean nature of the Melissa organization. The data underscores the need to prioritize staffing growth, and staff projects that even with the proposed personnel additions to the General Fund in FY 23, Melissa's Positions per 1,000 Population is estimated to be 2.9. Due to the population growth in the DFW metroplex, I would expect the number to decrease for most cities as well.

COMPARISON OF SELECT CITIES - 2021						
FISCAL YEAR	CITY	GENERAL FUND EXPENDITURES	POSITIONS	POPULATION	EXP PER CAPITA	POS PER 1,000 POP
2021	DENISON	\$30,332,577	244	24,479	\$1,239.13	9.97
2021	PLANO	\$276,149,020	2,444	288,100	\$958.52	8.48
2021	FLOWER MOUND	\$66,977,573	665	79,390	\$843.65	8.38
2021	HIGHLAND VILLAGE	\$17,907,743	134	16,504	\$1,085.05	8.12
2021	SHERMAN	\$42,379,508	349	43,645	\$971.00	8.00
2021	FRISCO	\$169,284,517	1,511	211,758	\$799.42	7.14
2021	ALLEN	\$105,037,924	733	108,207	\$970.71	6.77
2021	CORINTH	\$20,441,563	152	23,508	\$869.56	6.47
2021	PROSPER	\$30,635,718	194.5	31,090	\$985.39	6.26
2021	MCKINNEY	\$160,634,636	1,179	198,507	\$809.21	5.94
2021	CELINA	\$22,372,695	160	28,413	\$787.41	5.63
2021	PRINCETON	\$12,686,313	100	18,388	\$689.92	5.44
2021	ANNA	\$13,096,746	93	17,814	\$735.19	5.22
	MEDIAN				\$869.56	6.77
2021	MELISSA	\$14,671,090	53.5	21,000	\$698.62	2.55

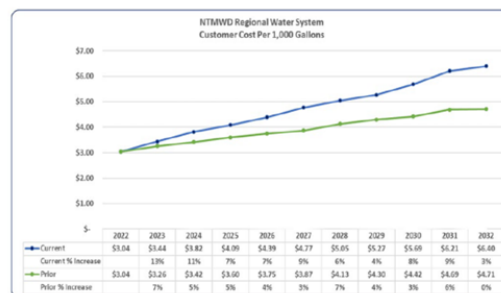
The staffing issue will need to be further evaluated each budget cycle in an attempt to grow the organization in accordance with the community needs and expectations.

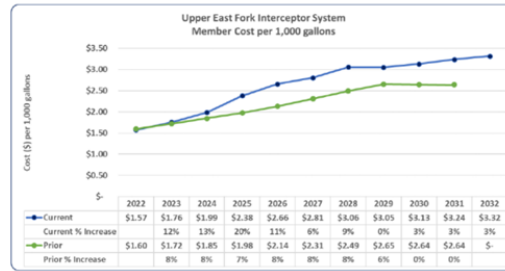
In accordance with the City's fiscal policy, all current operating expenses will be paid from current operating revenues. Per this policy, the General Fund budgets funds for the reserves. At the end of FY23, the City will remain at the recommended 90 days of reserves.

## ENTERPRISE (WATER/UTILITY) FUND

Substantial time is dedicated to the annual water rate review process to ensure the water and wastewater rates charged cover the cost of managing and operating the City utility system. North Texas Municipal Water District (NTMWD) is proposing a 13.6% increase in wholesale water cost and a 12% increase wastewater treatment/transmission. NTMWD has been very transparent that the future wholesale cost for water and wastewater will increase. Please see charts below:

 Regional Water System updates given recent economic events





Fortunately for Melissa and consistent with the City's message over the past decade, the growth and the successful conversion to wastewater membership status allowed Staff to propose no rate increases to the base rates or volumetric charges for water and wastewater. The City may not be able to absorb future rate increases based on the circumstances at that time, but we are all very pleased to be able to offer that to our customers in the proposed FY 2023 budget.

## **SPECIAL REVENUE FUNDS**

### **Melissa Industrial and Economic Development Corporation- MIEDC**

The ½¢ sales tax, authorized by Melissa voters, is restricted for job creation and general economic development activities. This fund includes expenses for participating in various infrastructure projects including wastewater and transportation. Sales tax revenue projections for FY23 were calculated using the estimated collections through the end of this fiscal year. The estimated revenue for MIEDC for FY23 is \$1,250,000.

### **Melissa Community Economic Development Corporation-MCEDC**

Melissa citizens also approved an additional ½¢ sales tax for community and economic development which is also restricted by law. Sales tax revenue projections for this fund were calculated using the same method as the MIEDC. This fund includes expenses for the sports complex, parks maintenance, and debt. The estimated revenue for MCEDC for FY23 is \$1,250,000.

## **CLOSING COMMENTS**

Preparation of this budget included a city-wide effort to provide quality services to our citizens, while balancing the realities of the world we are currently in. We believe this budget recommendation allows us to accomplish this goal, while proposing a significantly reduced tax rate and no water/wastewater rate increases.

The City of Melissa is a great community experiencing new opportunities and challenges every year. The wave of hypergrowth activity is causing a major boom in our community is greatly welcome, yet we must remain focused on the needs of the residents. The dedication and commitment of the residents, businesses, City Council, Melissa ISD, and City staff make Melissa stand apart from others. We look forward to the future challenges and are focused on creating new ways to make the development the most it can be. In that regard, we are confident that this is a fiscally sound budget that meets our city's primary objectives including: maintaining financial integrity; providing public safety and health services to the community; employing high-quality, professional personnel; promoting quality infrastructure improvements; and providing quality leisure opportunities, even in light of these unprecedented times.

We look forward to your review and direction.



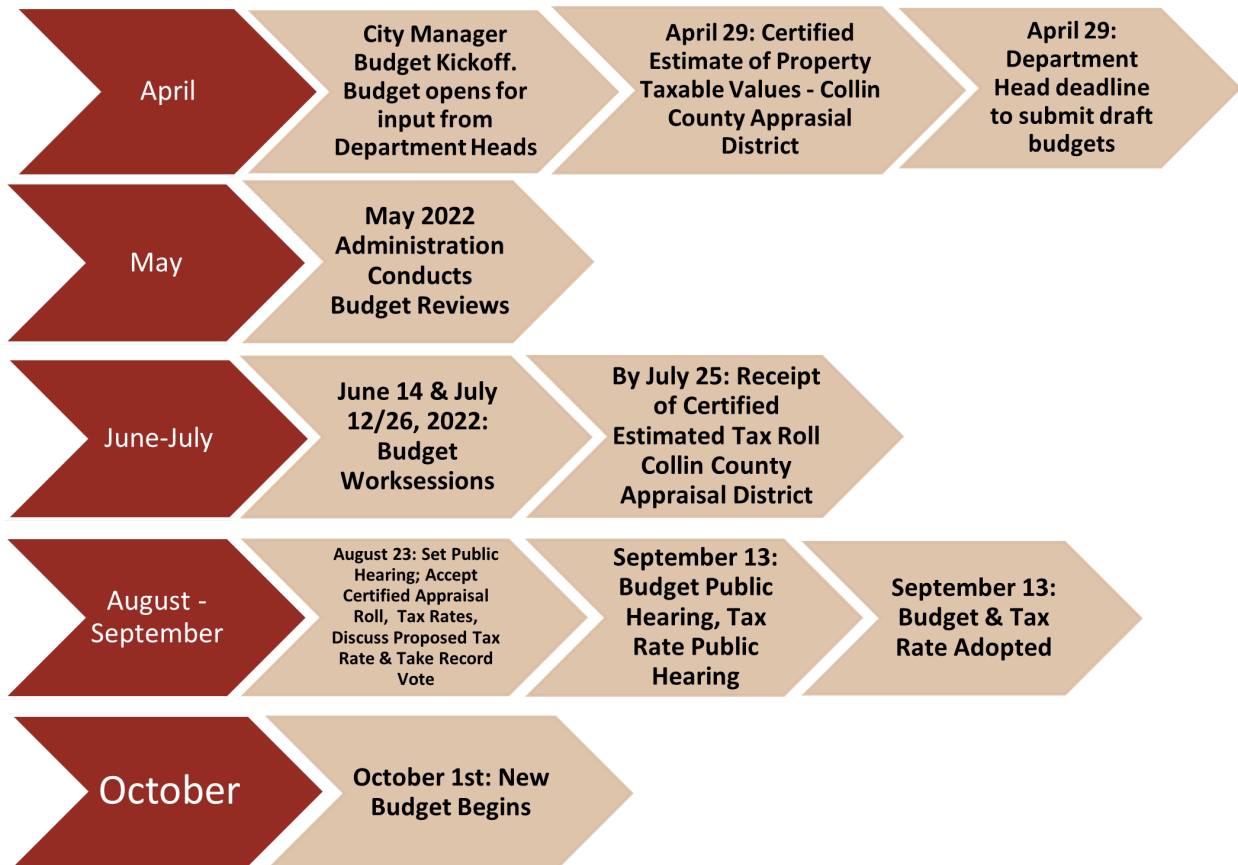
Respectfully submitted,

Jason Little, City Manager  
Gail Dansby, Finance Director



# Budget Calendar

City of Melissa Annual Budget FY23





# Budget Preparation Procedures & Policies

City of Melissa Annual Budget FY23

## Budget Preparation Procedures & Policies

Certified Estimated Property Values were received on April 29, 2022.

The Administrative Staff reviews the action plans of the Comprehensive Plan each year to determine if any items should be addressed in that budget year. The Capital Improvement Plans for water, wastewater and transportation are also reviewed to examine the triggers and future projects that will need to be addressed in a budget year.



**Basis of Budgeting:** Budgetary Basis refers to the basis of accounting used to estimate financing sources and uses in the budget. Accrual Basis indicates revenues are recorded as they are earned (whether or not cash is received at the time) and expenditures are recorded when goods and services are received (whether cash disbursement are made at the time or not). Modified Accrual is the method under which revenues and other financial resource increments are recognized when they become susceptible to accrual; that is, when they become both “measurable” and “available to finance expenditures of the current period.” “Available” means collectible in the current period or soon enough thereafter to be used to pay the liabilities of the current period.

The City of Melissa accounting records for all Governmental Funds are accounted and budgeted for using the modified accrual basis. The Enterprise Funds are accounted and budgeted for using the accrual basis of the accounting in accordance with generally accepted accounting principles.

Each department director submits to the City Manager a budget of estimated expenditures for a coming fiscal year. These expenditure projections are reviewed extensively for accuracy, justification, and cost-effectiveness.

For the FY23 Budget development, City Staff used the target budget philosophy, meaning projected tax base revenue was distributed to each department in correlation to the percentage of General Fund the respective department represents. In doing so, Department Heads were able to develop their own respective financial plan for their operations, and the consolidation of all budgets resulted in a balanced budget at the department submittal. Supplemental requests were presented and reviewed by the City Manager, and the traditional evaluation by the City Manager and Finance Director still occurred, but the effort of balancing the overall budget was more streamlined using the target budget approach.

The City Manager, upon completing all necessary reviews of the budget, submitted the preliminary document to the City Council during the Budget Work Sessions on June 14 and July 12. Key points of FY23 programs of services are presented by the City Manager and staff. An overview of funds and major revenue sources are discussed, as well as the results of the annual Water Rate study.

A Public hearing concerning the budget and proposed tax rate was held in person on September 13, 2022. Prior to this public hearing, a draft copy of the budget was placed for public review with the City Secretary. Information about the budget ordinance is published in the newspaper of record. The budget was presented for consideration and adopted on September 13, 2022. There were minor changes from Proposed Budget to Adopted.

During the fiscal year, the Finance Director is responsible for overall budgetary control while the management team maintains responsibility for departmental budgetary performance.

Departmental appropriations that have not been expended by the end of the fiscal year shall become part of the undesignated fund balance. The City Manager is authorized to transfer budgeted amounts within and among departments at the fund level. Any revisions that alter total expenditures must be approved by the City Council. Staff prepares any budget amendments with justifications deemed appropriate to present to Council at any time during the year for year-end alignments.

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# Summary of Financial Policies

City of Melissa Annual Budget FY23

## Financial Planning Policies

**Balanced Budget** – Each year the budget for each fund shall be balanced. Total resources available, including fund balances plus projected revenue, shall be equal to or greater than the projected expenditures for the coming year. In the event a budget deviates from being presented as balanced, full disclosure and City Council approval will be required including the factors affecting the budget such as economic factors or emergency capital expenditures.

**Asset Inventory** – Fixed assets include equipment, computers, furniture and vehicles. Once purchased, all capital items are maintained in the physical inventory until disposed. All vehicles are maintained for maximum safety, efficiency and use through each department's fleet management and maintenance programs in partnership with the Enterprise Fleet Management Program.

## Revenue Policies

**Revenue Diversification** - The City will strive to identify new revenue streams for the organization. These potential revenue streams will be reviewed by the City Council in conjunction with the budget process.

**Fees and Charges** - In conjunction with the annual budget process, departments will review the cost of providing services against the fee charged. For those services which the costs exceed the fees collected, the City Council will be presented analysis for each proposed fee increase. The City Council will be the determinate of if the fees are amended.

**Use of One-time Revenues** – Use of one-time revenues will be reserved for the highest priorities of the current budget to include any revenue shortfalls impacting current budget, reducing and managing debt, use in considering one-time capital purchases and fund balance reserves. One-time revenues are discouraged from being used to maintain or establish ongoing expenditures.

**Revenue Collections** – The City will maintain an aggressive policy of collecting all moneys due to the City.

## Expenditure Policies

**Debt Capacity, Issuance, and Management** - The City of Melissa strives to manage debt issuance by reviewing the Maintenance and Operations allocation against the Interest and Sinking allocation. The City will strive to maintain a 65/35% ratio. This ratio is a guide only and may be amended as our growing community's needs dictate; however, this policy will be used as a measuring device before any debt is issued.

**Reserve or Stabilization Accounts** – Unreserved, undesignated fund balance equal to three months annually budgeted expenditures of General Fund and Enterprise Fund maintained for the purpose of

demonstrating a healthy financial operation and reserves to the credit rating agencies and providing for emergency and other unplanned expenditures and revenue shortfalls.

**Operating/Capital Expenditure Accountability** - The City of Melissa will review expenditures and align the City's adopted Fiscal Management Plan when appropriate that outlines budget strategies in light of the economic conditions. In addition, the City Council will be presented quarterly reports and an annual alignment action item.

## Reserve Policies

**Working Capital Reserves** - The City of Melissa strives to maintain Working Capital at a level of up to 30 days of expenditures in order to maintain service continuity, to accommodate unexpected operation changes, legislative impacts, or other economic events affecting the City's operations which would not have been reasonably anticipated at the time the budget was prepared.

**Debt Capacity Reserves** - The City of Melissa attempts to balance the financing of capital improvements between current operating funds and long-term debt. At all times the City works to preserve as much future debt capacity as possible.

**Repair & Replacement/Depreciation Reserve** - Within the resources available each fiscal year, the City shall maintain capital assets and infrastructure at a sufficient level to protect the City's investments, to minimize future replacement and maintenance costs, and to continue service levels. The City of Melissa will review and measure the degree to which infrastructure is depreciating versus amount being set aside or spent to match or exceed that metric. This depreciation calculation shall include those infrastructure components originally built by the City, plus those donated by developers along with the responsibility to maintain and replace.

**Utility Wholesale Offset Reserves** - The City of Melissa will establish and maintain a Utility Wholesale Offset Reserve of any excess revenues after expenses and other operating reserves are funded to help offset the recovery of rates due to the increase of wholesale rates from our distributors. These reserves will be considered and utilized to help maintain customer rates and fund balances during the Water Rate Study process.

## Financial Reporting

**GFOA Distinguished Budget Award** - The City of Melissa will annually submit the Operating Budget to the Government Finance Officers Association of America's (GFOA) Distinguished Budget Award Program. The budget document will address comments and suggestions by the GFOA review to continuously improve the quality and usefulness of the budget document.

**GFOA Certificate of Achievement for Excellence in Financial Reporting** - The City of Melissa will annually submit the Comprehensive Annual Financial Report (CAFR) to the Government Finance Officers Association of America's (GFOA) Achievement for Excellence in Financial Reporting Program. The CAFR will address comments and suggestions by the GFOA review to continuously improve the quality and usefulness of the annual report document.

## Investment Policies

**City of Melissa, Texas Investment Policy** - It is the policy of the City of Melissa that after allowing for the anticipated cash flow requirements of the City and giving due consideration to the safety and risks of investments, all available funds shall be invested in conformance with these legal and administrative guidelines to obtain a market rate of return. The City is required under the Public Funds Investment Act

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(Chapter 2256 of the Texas Government Code) to adopt a formal written Investment Policy for the investment of public funds.

**Debt Management Policy** - This policy is to ensure that the City establishes and maintains a solid position with respect to its debt service and bond proceed funds, and that proceeds from long-term debt will not be used for current operations but rather for capital improvements, and related expenses, and other long-term assets in accordance with State law and City ordinances. This Debt Management Policy shall be reviewed at least once every two years by the City Council. Any modifications to this policy, at any time, shall be approved by City Council.

## Purchasing Policies

**Purchasing Policies and Procedures** – It is the policy of the City of Melissa to assure fair and competitive access by responsible vendors/contractors to the purchasing requirements of the City and to conduct business activities in such a manner as to foster public confidence in the integrity of the City of Melissa. The City's purchasing and procurement system shall encourage full and open competition on all purchases and sales. Public service is a public trust. Each City employee has a responsibility to the citizens of Melissa for honesty, loyalty, and the performance of their duties under the highest ethical principles. The City of Melissa adheres to all State of Texas laws and regulations as set forth in the State of Texas Local Government Code ("LGC"), as amended, and as published in the City's Purchasing Manual and as approved by the City Council of the City of Melissa, Texas.

## Donation Policies

**Donation Policies and Procedures** – It is the policy of the City of Melissa that the decisions on acceptance of a financial gift for capital projects are made in a consistent manner and are appropriate for the purposes of the City of Melissa. This policy is directed for donations that exceed \$50,000.00 designated for transportation projects, park projects, wastewater projects or water projects. Should the City of Melissa be notified that an outside entity/person/firm, etc., is willing to donate funds for a particular capital improvement project, said donation will be made the subject of a Developers Agreement to outline the purpose and terms for the use of said donation and will be subject to City Council approval. The Melissa City Council reserves the right to accept or decline any financial donation for any reason.

## Long-Term Capital Planning Policy

The City's Long-Term Capital Plan is designed to help the City anticipate and project future capital needs, including construction, renovation and repairs, and providing equipment to various City departments. The Long-Term Capital Plan covers a period of ten years, recognizing that capital needs will change depending on demands related to growth, tax values, etc. City Council will review and approve the Long-Term Capital Plan every year during the budget process.

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# Fund Descriptions

City of Melissa Annual Budget FY23

In governmental accounting, the resources of the government are accounted for in “funds.” The City of Melissa uses a general fund, an enterprise fund, debt service funds, capital projects fund, and a special financing fund known as a Tax Increment Financing (TIF). A general description of each fund is as follows:

**General Fund:** The General Fund is the principal fund of the City. The General Fund accounts are for the normal recurring operating activities of the City (i.e. public safety, fire services, neighborhood and development services, municipal courts and general government). Principally, these activities are funded by user fees, property, sales, and franchise taxes.

Accounting records and budgets for governmental fund types are accounted for using the modified accrual basis of accounting. That is, revenues are recognized when they become measurable and available as net current assets. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred.

**Enterprise Fund:** The Enterprise Fund is used to account for operations that are financed and operated in a manner similar to a business. Accounting records for proprietary fund types are maintained on an accrual basis, whereby revenues are recognized when earned and expenses are recognized when incurred. Budget for the Enterprise Fund is prepared on a modified accrual basis. In Melissa, the Enterprise Fund is referred to as the Water Fund and is used for the operation and maintenance of the water, wastewater and drainage systems and payment of long term debt.

**Debt Service Funds:** Debt Service Funds account for the payment of long-term principal and interest, as well as, the accumulation of money for the repayment of debt payable in installments. For the General Debt Service Fund, the revenue sources are general taxes, 4A and 4B contributions, and transfers in from the Tax Increment Financing (TIF) District #1 Fund. Accounting records and budgeting for the Debt Service Fund is maintained on the modified accrual basis.

**Capital Project Funds:** The Capital Project Funds are used to account for the construction of major capital projects. The City has three Capital Project Funds: Transportation Construction Fund, Utility Construction Fund and Park Construction Fund. The City has undertaken a major prioritization process for its Capital Improvements Program (CIP) projects and this budget reflects that prioritization. Accounting records and budgeting for the Capital Project Funds are maintained on the modified accrual basis.

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**Special Financing Fund:** The Tax Increment Financing (TIF) #1 Fund accounts for the operations and improvements within the TIF Zone and accumulation of money for the repayment of the 2015, 2016 (2006/2009), 2018, and 2021 Bonds payable in installments through 2034. The principal source of revenue is levying the property tax on the properties located within the TIF which includes the 50% participation of Collin County property taxes within the TIF zone. Accounting records and budgeting for the Special Financing Fund are maintained on the modified accrual basis.

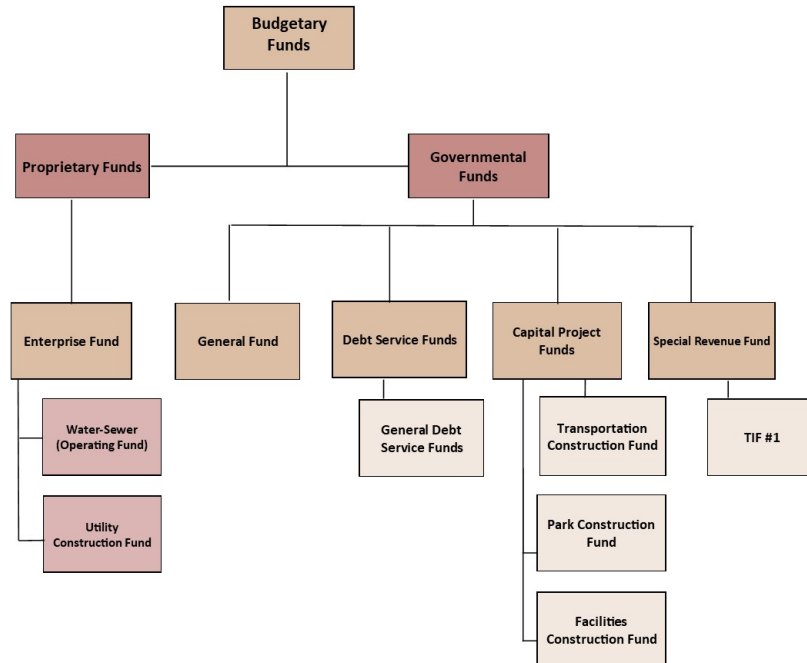
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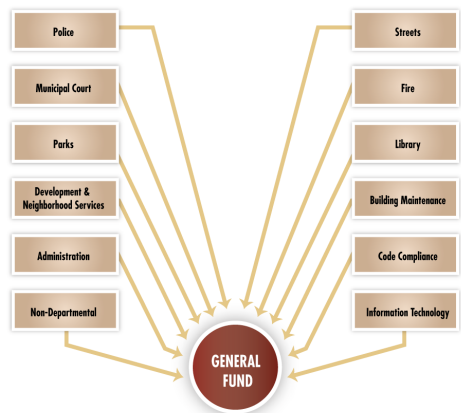
# Fund Structure

City of Melissa Annual Budget FY23

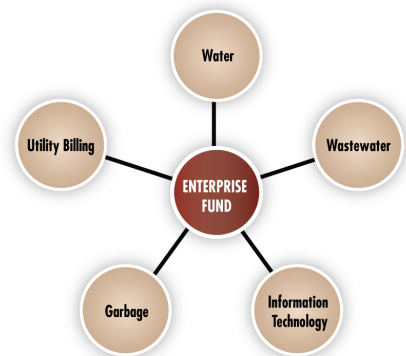
## FUND STRUCTURE



# General Fund Structure



# Enterprise Fund Structure





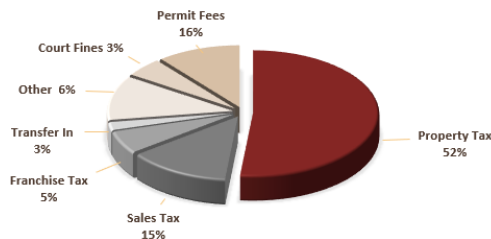
# General Fund Overview

City of Melissa Annual Budget FY23

## Revenue Projections

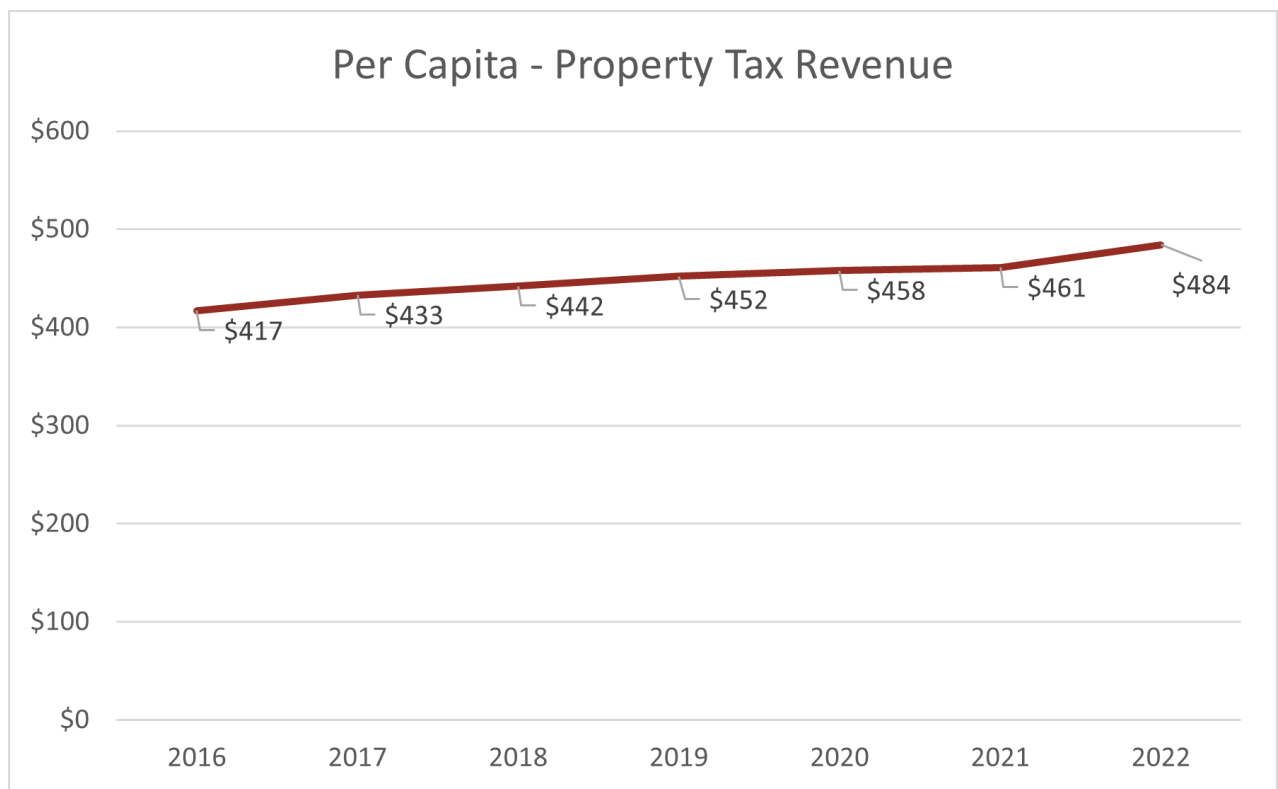
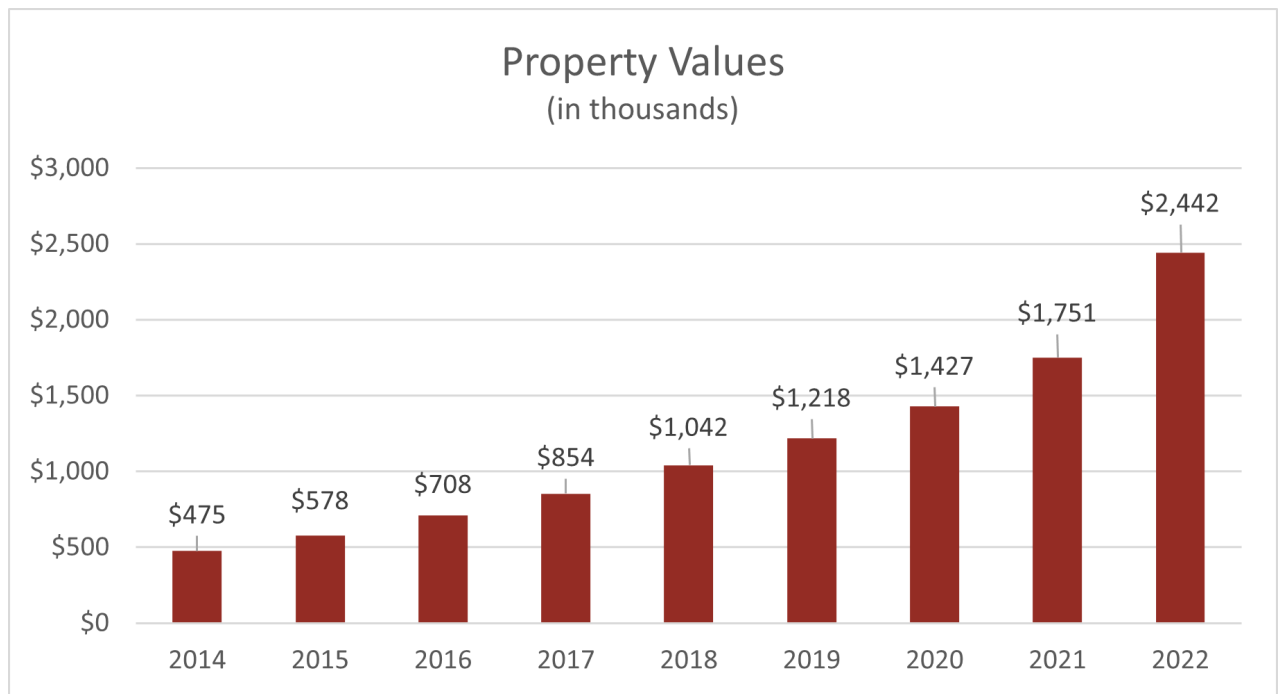
The City receives revenues from many sources, most of which must be accounted for separately and their identity kept intact. Revenue projections in the FY23 budget are estimated using historical information, data collected from various sources including the State Comptroller, and numerous financial advisors. Trends in sales taxes, home prices, and interest rates are examined. The City utilizes historical data plus a general sense of the economic status of the local community to help predict future revenues. When combined with various data and other indicators noted above, the City normally produces a reasonably good but financially conservative picture of the near future.

## Where the Money Comes From



## Property Values

According to information obtained by Collin County Central Appraisal District, the certified estimated assessed value in the City of Melissa is approximately \$2.442 billion, an overall increase of \$692 million or 40% from the preceding year. From a historical perspective, assessed property value have increased \$1.967 billion since 2014, as illustrated in the following charts. While the valuation growth is a significant number, the population growth experienced in Melissa has also been phenomenal. Therefore, it is appropriate to evaluate the metrics of tax base per capita to put the valuation growth in perspective. When this per capita evaluation is complete and accounting for inflation, it is accurate that the cost of government per capita has decreased by 6.2%. The following charts illustrate the tax base growth and the property tax revenue per capita.



## Proposed Tax Rate

Property tax is by far the largest source of revenue in the City of Melissa General Fund. Property tax is collected by Collin County and distributed to the City. The City's property tax is proposed **to be reduced to the rate of \$.456168 for 2023, an 11 cent or 19% reduction**. The average single family home value is estimated at \$431,000, an increase from \$320,000 in the previous year. The City experienced a 24.31% increase in existing property values. Listed below is a historical table depicting the recent history of the City of Melissa property tax rate and associated values.

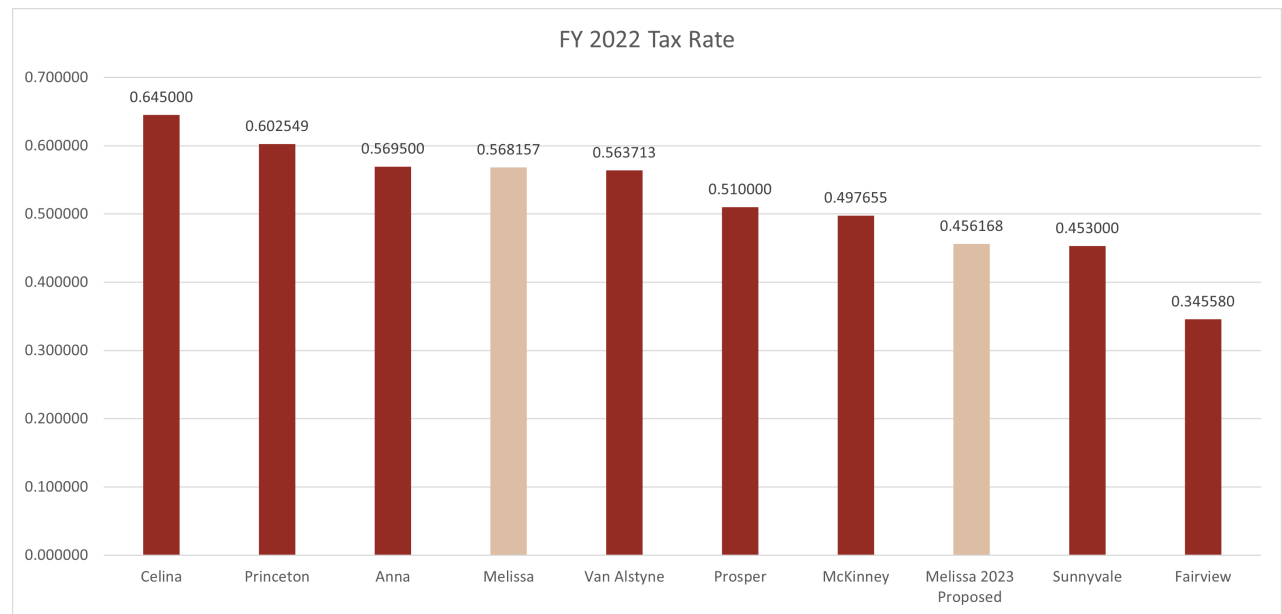
# Property Tax Rates

TAX YEAR	TAX RATE	VALUATION
2009	0.61	341,000,000
2010	0.61	341,000,000
2011	0.61	352,000,000
2012	0.61	363,000,000
2013	0.61	402,000,000
2014	0.61	475,000,000
2015	0.61	578,000,000
2016	0.61	708,000,000
2017	0.61	854,000,000
2018	0.609541	1,042,000,000
2019	0.609541	1,218,000,000
2020	0.609238	1,427,000,000
2021	0.568157	1,751,000,000
2022	0.456168	2,442,000,000

TABLE OF TYPICAL CITY TAX BILL			
YEAR	AVERAGE HOME VALUE	CITY TAX	DIFFERENCE ANNUALLY
FY 2023	\$ 431,000	\$ 1,966	148
FY 2022	\$ 320,000	\$ 1,818	

Melissa's tax rate remains competitive in comparison to other cities within the area.

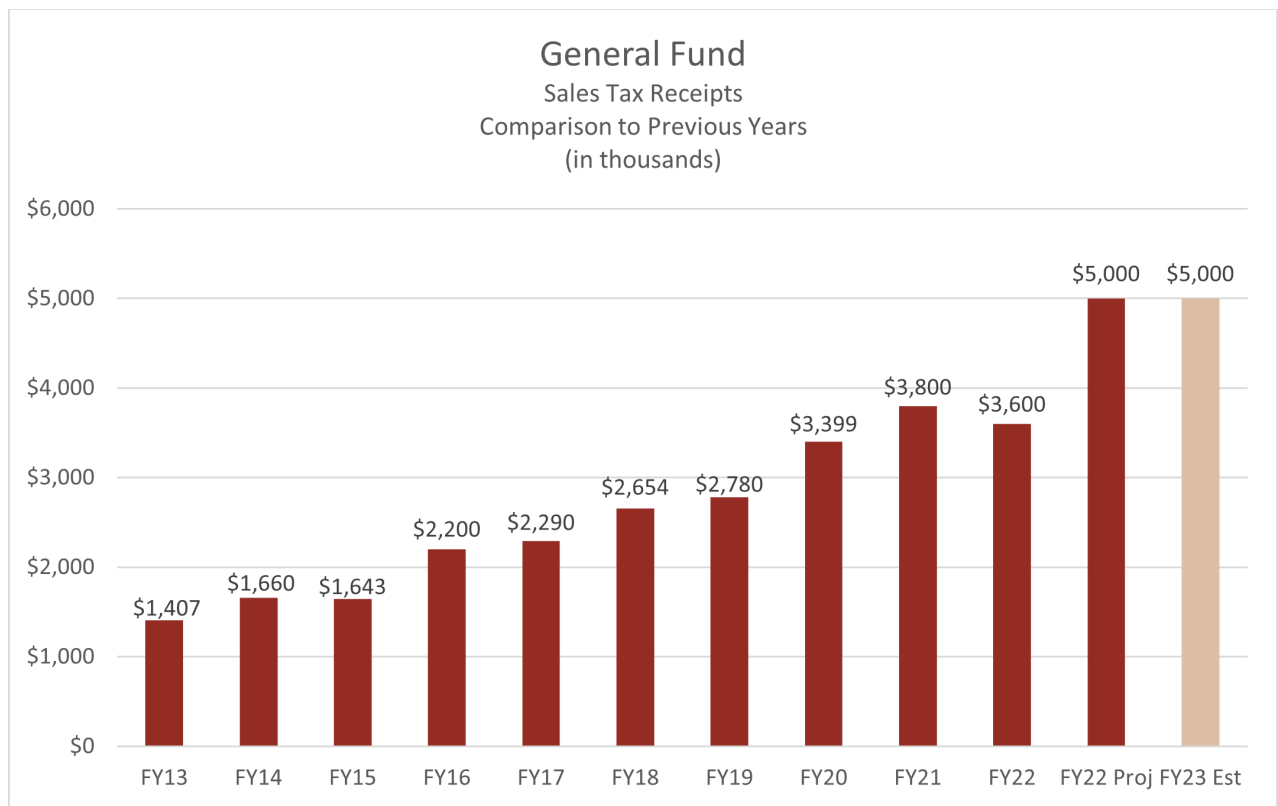


FISCAL YEAR 2022 TAX RATES			
CITY	O&M	I&S	TOTAL
Celina	0.429385	0.215615	0.645000
Princeton	0.377315	0.225234	0.602549
Anna	0.452631	0.116869	0.569500
Melissa	0.431031	0.137126	0.568157
Van Alstyne	0.473544	0.090169	0.563713
Prosper	0.328000	0.182000	0.510000
McKinney	0.345517	0.152138	0.497655
Melissa 2023 Proposed	0.357805	0.098363	0.456168
Sunnyvale	0.321200	0.131800	0.453000
Fairview	0.245536	0.100044	0.345580

## Sales Tax

Sales Tax is the second largest source of revenue to the City's General Fund, making up \$2,500,000 or 16% of total revenues. The City's portion of sales tax is actually split between the 4A and 4B corporations, making the total projected sales tax collected by the City approximately \$5,000,000.

Sales Tax, by its very nature, is a volatile revenue source, and the City understands the importance of not being too reliant on a volatile revenue source. There is a balancing act that is difficult to predict in revenue estimation, but the collective financial picture from the City is a stable one and the City is experiencing growth in sales taxes. During the past years of strong collections, the City has been able to build a working reserve to help weather downturns. These sound financial policies enacted by the City Council have been validated by the financial institutions through the recent increases in the City's bond rating by Moody's Investor Services.



## General Fund Expenditures

The General Fund budget is distributed as follows:

Function	General Fund Total	Percentage of Total
Police	\$3,491,875	23%
Fire	\$3,205,704	21%
Development Services	\$2,128,730	14%
Non-Departmental	\$1,735,990	11%
Administrative	\$1,427,981	9%
Parks	\$1,181,548	8%
Street	\$667,559	4%
Library	\$446,144	3%
I/T	\$359,986	2%
Municipal Court	\$370,775	2%
Building Maintenance	\$152,165	1%
Code Compliance	\$183,184	1%

## Personnel Services Overview

Personnel Services account for 52% of the General Fund budget. The City's personnel schedule has remained very lean, due in large part of the policy direction to reinvest tax base growth back into the community. The organization needs to grow in order to deliver the same level of services the community expects.



### THE RESPONSIBLE PERSPECTIVE FOR GOVERNMENT SPENDING - Melissa

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	GROWTH
<b>GENERAL FUND STAFFING</b>										
GENERAL GOVERNMENT	7.50	7.50	8.50	11.50	11.50	10.50	11.50	11.50	14.00	86.67%
POLICE	11.00	11.00	12.00	13.00	13.00	15.50	17.50	20.00	22.50	104.55%
FIRE	9.00	9.00	10.00	9.00	10.50	13.50	15.50	15.50	19.00	111.11%
LIBRARIES	4.00	4.00	4.50	4.00	4.50	4.50	4.50	4.50	5.50	37.50%
CODE ENFORCEMENT	-	-	1.00	1.00	1.00	1.00	1.00	2.00	2.00	100.00%
PARKS & RECREATION	2.00	2.00	2.00	3.00	3.00	3.00	3.00	4.00	4.00	100.00%
STREETS	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.00%
TOTAL	34.00	34.00	38.50	42.00	44.00	48.50	53.50	58.00	67.50	98.53%
POPULATION	8,522	9,317	10,370	12,043	14,354	16,438	21,000	22,000	23,000	169.89%
STAFF PER 1,000 POP	3.99	3.65	3.71	3.49	3.07	2.95	2.55	2.64	2.93	-26.44%

Even with the additional personnel, the City's staffing per 1,000 measure is 2.93, as opposed to the median 6.77 per 1,000 population shown in the chart below, for the audited FY 2021.

### COMPARISON OF SELECT CITIES - 2021

FISCAL YEAR	CITY	GENERAL FUND EXPENDITURES	POSITIONS	POPULATION	EXP PER CAPITA	POS PER 1,000 POP
2021	DENISON	\$30,332,577	244	24,479	\$1,239.13	9.97
2021	PLANO	\$276,149,020	2,444	288,100	\$958.52	8.48
2021	FLOWER MOUND	\$66,977,573	665	79,390	\$843.65	8.38
2021	HIGHLAND VILLAGE	\$17,907,743	134	16,504	\$1,085.05	8.12
2021	SHERMAN	\$42,379,508	349	43,645	\$971.00	8.00
2021	FRISCO	\$169,284,517	1,511	211,758	\$799.42	7.14
2021	ALLEN	\$105,037,924	733	108,207	\$970.71	6.77
2021	CORINTH	\$20,441,563	152	23,508	\$869.56	6.47
2021	PROSPER	\$30,635,718	194.5	31,090	\$985.39	6.26
2021	MCKINNEY	\$160,634,636	1,179	198,507	\$809.21	5.94
2021	CELINA	\$22,372,695	160	28,413	\$787.41	5.63
2021	PRINCETON	\$12,686,313	100	18,388	\$689.92	5.44
2021	ANNA	\$13,096,746	93	17,814	\$735.19	5.22
	MEDIAN				\$869.56	6.77
2021	MELISSA	\$14,671,090	53.5	21,000	\$698.62	2.55

## Operations Overview

The Operational line items cover all associated costs for providing services and conducting the normal course of business. The line items total 44% of the General Fund budget, an equivalent level with the previous year. Services including those related to beautification, cleanliness, safety, and community engagement within the community to help meet City Council's priorities.

## Capital Overview

Capital line items cover large, one-time purchases or the cost for the payment for large pieces of equipment or vehicles over time. In FY22, 2% of the General Fund budget is allocated to routine capital purchases, consisting of annual payments for equipment and fire apparatus.

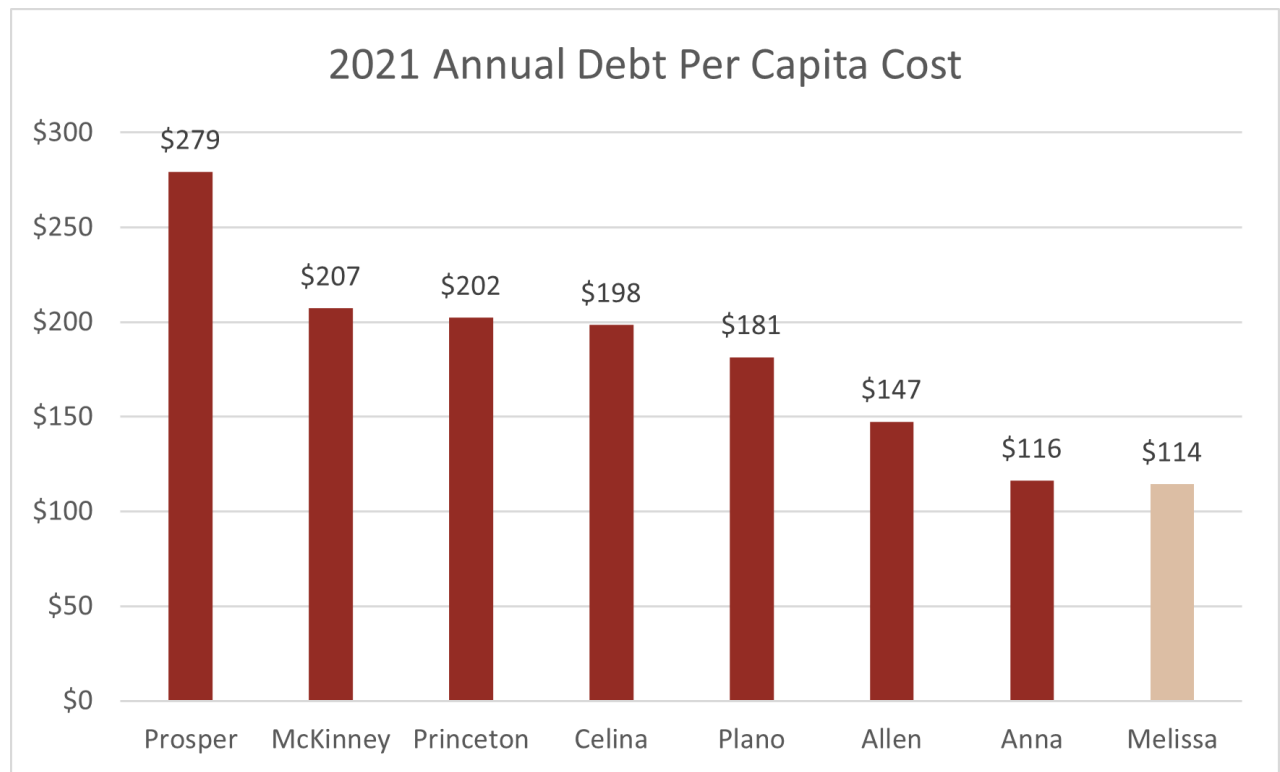
The Capital Improvement Plans for city infrastructure are designed to allow the City the opportunity to get ahead of the infrastructure demand and place itself in a positive position to begin the planning and installation of infrastructure that helps facilitate advanced economic development for Melissa. The FY19

budget concluded the City's first ten-year CIP, and the continuation of the projects initiated in FY21 will continue in FY23.

## Debt Management

The City has adopted debt management policies and reviews them in conjunction with the budget process. They are included in the policy section of this document.

The City's debt consists of certificates of obligations and general obligations to fund a variety of city projects. The dollars associated with covering the City's debt payments within the General Debt Services Fund budget are funded with contributions including I&S taxes, 4A and 4B contributions, TIF Fund and Park Development Fees. It is again important to note how Melissa stands in comparison with area cities on the debt rate. The chart below illustrates how the City of Melissa compares to area cities in the debt per capita calculation based on Interest & Sinking tax rate and Taxable Property Values.



## Reserve Funds

The City will end FY23 with approximately 90 days of operating Fund Balance (FB). In FY23, it is recommended that the contribution to the reserve fund be continued as a buffer for future financial needs, and the proposed budget allocates approximately \$250,000 to this fund. The City's improved bond rating is a direct result of the growth of Undesignated Fund Balance and is important to protect.

FUND	ESTIMATED BEGINNING FUND BALANCE	PROJECTED REVENUES	PROJECTED EXPENDITURES	ESTIMATED ENDING FUND BALANCE
General Fund	\$ 3,810,314	\$ 15,351,642	\$ 15,101,642	\$ 4,060,314

## TIF

The policy decision to begin construction of the new City Hall facility in 2009 was approved by the City Council with the understanding that the General Fund would need to help support the TIF district in the beginning years. The proforma for the facility was created with an annual allocation from the General Fund to the TIF fund when necessary. The TIF Board then approved a reimbursement resolution that will reimburse the City any and all funds contributed at such point in time as the TIF fund is self-sustaining. For FY21, the TIF fund is self-sufficient and research is being completed into additional approved projects that can be incorporated into the TIF area. For FY22, the TIF fund took over the City Hall park debt and additional Melissa Road debt along with new 2021 Bond sale debt for Cardinal and Highland Road construction.



# Water Fund Overview

City of Melissa Annual Budget FY23

## Revenue Projections

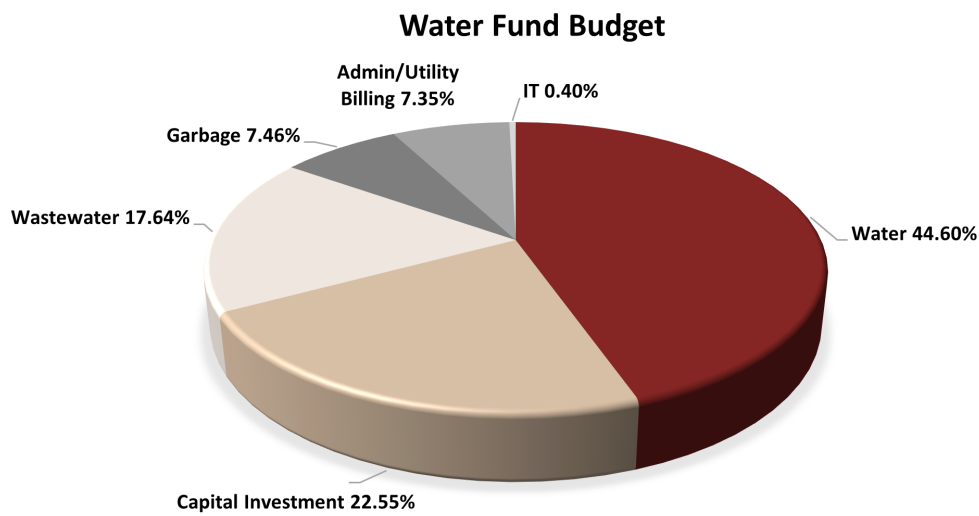
The City of Melissa's enterprise fund is commonly referred to as the Water Fund. The revenues derived from any enterprise fund are required to cover the cost of providing these respective services. In FY23, water revenues are estimated to be approximately \$7,966,020 and wastewater revenues are estimated at \$5,232,033. The North Texas Municipal Water District (NTMWD) delivers water to the City and treats its wastewater as well. Current wholesale rates will increase 13% for water and sewer will increase 12%. Due to the fluidity in sales and costs paid by Melissa, water and wastewater rates are reviewed annually through a water rate study to ensure the rates generate the needed revenue to cover the costs of both the water and wastewater system. The City may not be able to absorb future rate increases based on the circumstances at that time, but we are pleased to present a budget with no rate increase for water or wastewater in FY23.

Overall, the City anticipates meter growth of approximately 600 in FY23.

## Expenditures

FUNCTION	ENTERPRISE FUND TOTAL	PERCENTAGE OF TOTAL
Water	\$ 6,168,226	44.60%
Capital Investment	\$ 3,118,870	22.55%
Wastewater	\$ 2,439,171	17.64%
Garbage	\$ 1,031,056	7.46%
Admin & Utility Billing	\$ 1,017,079	7.35%
IT	\$ 55,892	0.40%

## Water Fund Budget



## Personnel Services Overview

Personnel Services account for 11% of the Enterprise Fund budget.

ENTERPRISE FUND	FY17	FY18	FY19	FY20	FY21	FY22	FY23
Water/Wastewater	3.5	4.5	4.5	8.5	7.5	11.5	11.5
Utility Billing	3.5	2.5	2.5	3.5	4.5	5.5	5.5
<b>Enterprise Fund Total</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>12</b>	<b>12</b>	<b>17</b>	<b>17</b>

## Operations Overview

The Operational line items cover all associated costs for providing services and conducting the normal course of business. The line items total 64% of the Water Fund budget.

## Capital Investments

Capital line items cover large, one-time purchases or the cost for the payment of large pieces of equipment or vehicles over time. In FY23, less than 1% of the Enterprise Fund budget is allocated to routine capital purchases.

This year represents the tenth year of the City's Capital Improvement Program. Over time, the ten-year planning program will review to anticipate, plan, and construct the necessary improvements for the water and wastewater system.

## Budget Assumptions

- 13% increase of NTMWD wholesale water rates; 12% increase to wholesale sewer rates;
  - Growth in meters ~ 600;
  - CGMA debt reallocation;
  - Protect Undesignated Fund Balance to ensure stability for credit rating; and
  - No increase of water or sewer rates.
-



# Total Funds Budget Overview

City of Melissa Annual Budget FY23

City of Melissa Total Funds Budget Overview						
Description	Actual FY20	Actual FY21	Adopted FY22	Revised FY22	Estimated FY22	Adopted FY23
<b>REVENUES by Fund</b>						
General Fund	11,918,941	14,619,329	12,529,449	17,756,494	19,097,951	15,351,642
Water Fund	10,587,185	12,263,491	13,316,800	14,325,476	15,149,534	15,499,294
TIF #1	1,183,421	1,389,880	1,483,728	1,483,728	1,472,685	1,451,298
General Debt Svc Fund	4,262,684	4,358,840	6,165,536	6,165,536	6,020,617	5,775,522
<b>Total Revenues</b>	<b>27,952,231</b>	<b>32,631,540</b>	<b>33,495,513</b>	<b>39,731,234</b>	<b>41,740,787</b>	<b>38,077,756</b>
Bond Proceeds	4,455,000	9,916,653				21,000,000
Grant Proceeds	-	-	-			
Other	-	-	-			
<b>TOTAL</b>	<b>32,407,231</b>	<b>42,548,193</b>	<b>33,495,513</b>	<b>39,731,234</b>	<b>41,740,787</b>	<b>59,077,756</b>
<b>APPROPRIATIONS by Fund</b>						
General Fund	11,264,742	11,344,748	12,529,449	15,240,218	15,994,240	15,351,641
Water Fund	7,027,047	7,257,692	8,543,149	9,117,495	8,992,331	10,711,424
TIF #1	812,831	809,331	1,314,881	1,314,881	1,287,700	1,604,081
General Debt Svc Fund	4,008,793	4,242,322	6,132,396	6,132,396	6,083,302	9,093,700
Utility Debt	2,591,942	2,586,066	3,245,115	2,924,971	2,916,375	3,118,870
<b>Total Appropriations</b>	<b>25,705,355</b>	<b>26,240,159</b>	<b>31,764,990</b>	<b>34,729,961</b>	<b>35,273,948</b>	<b>39,879,717</b>



# General Fund Summary

City of Melissa Annual Budget FY23

City of Melissa General Fund Summary						
Description	Actual FY20	Actual FY21	Adopted FY22	Revised FY22	Estimated FY22	Adopted FY23
<b>REVENUES</b>						
Current Property Taxes	4,553,989	5,271,248	6,488,399	6,228,399	6,244,717	7,693,716
Delinquent Property Taxes	31,027	183,105	40,000	110,000	116,493	40,000
Penalties & Interest	48,625	22,920	25,000	25,000	28,940	25,000
Fines	377,298	478,098	360,000	600,000	609,631	600,000
Sales Tax	1,699,384	2,320,640	1,800,000	3,100,000	3,235,975	2,500,000
Franchise Fees/Taxes	582,322	605,730	600,000	600,000	758,113	642,619
Licenses & Permits	2,446,953	3,568,627	1,956,492	5,178,992	5,601,255	2,500,000
Fire Department Insurance Reimbursement	31,338	16,970	20,000	20,000	21,883	20,000
Platting & Development	719,751	1,028,280	512,398	799,398	1,269,674	500,000
Lease Revenue	109,889	101,049	99,060	111,060	120,118	99,060
Transfer In	193,187	339,455	350,000	406,518	406,518	441,447
Interest	270,184	84,817	50,000	175,000	209,576	50,000
Park Maintenance/Support	30,000	30,000	75,000	75,000	75,000	75,000
Park Rental Fees	91,083	121,736	50,000	118,000	133,168	50,000
Fire Dept/Collin County	52,588	51,605	43,000	52,000	51,935	52,000
Misc Income						
Collin County/ Library						
Library Misc	6,886	9,384	6,600	17,327	9,507	7,300
Grant Proceeds	164,492	8,450		36,000	57,172	
Bond Proceeds						
Road Escrow Funds						
Road Impact Funds						
Park Escrow Funds						
Park Development Fee Funds						
Tree Landscape Escrow						
Other Revenue	509,945	377,215	53,500	103,800	148,276	55,500
<b>Total Revenues</b>	<b>11,918,941</b>	<b>14,619,329</b>	<b>12,529,449</b>	<b>17,756,494</b>	<b>19,097,951</b>	<b>15,351,642</b>
<b>APPROPRIATIONS</b>						
Non-Departmental	1,950,178	1,254,110	1,497,455	1,572,005	1,785,363	1,735,990
Administration	1,120,535	1,045,342	1,079,513	2,498,395	2,586,745	1,427,981
Development & Neighborhood Services	2,073,719	2,278,816	1,873,138	3,058,277	3,334,773	2,128,730
Code Compliance	75,981	85,051	172,701	79,960	122,812	183,184
Parks	748,351	1,011,564	1,041,830	1,247,330	1,265,993	1,181,548
Municipal Court	282,274	311,855	261,711	380,361	373,678	370,775
Police	1,931,985	2,096,102	2,748,952	2,557,531	2,575,296	3,491,875
Streets	317,422	365,785	540,776	425,376	439,418	667,559
Fire	1,967,838	2,117,780	2,445,858	2,556,958	2,576,815	3,205,704
Information Technology	267,994	301,290	324,132	354,132	352,183	359,986
Library	315,753	322,760	363,862	368,372	354,380	446,144
Building Maintenance	118,482	155,851	179,521	141,521	226,784	152,165
<b>Total Appropriations</b>	<b>11,170,512</b>	<b>11,346,306</b>	<b>12,529,449</b>	<b>15,240,218</b>	<b>15,994,240</b>	<b>15,351,641</b>





# General Fund Summary by Category

City of Melissa Annual Budget FY23

City of Melissa General Fund Summary by Category						
Description	Actual FY20	Actual FY21	Adopted FY22	Revised FY22	Estimated FY22	Adopted FY23
<b>REVENUES</b>						
Current Property Taxes	4,553,989	5,271,248	6,488,399	6,228,399	6,244,717	7,693,716
Delinquent Property Taxes	31,027	183,105	40,000	110,000	116,493	40,000
Penalties & Interest	48,625	22,920	25,000	25,000	28,940	25,000
Fines	377,298	478,098	360,000	600,000	609,631	600,000
Sales Tax	1,699,384	2,320,640	1,800,000	3,100,000	3,235,975	2,500,000
Franchise Fees/Taxes	582,322	605,730	600,000	600,000	758,113	642,619
Licenses & Permits	2,446,953	3,568,627	1,956,492	5,178,992	5,601,255	2,500,000
Fire Department Insurance Reimbursement	31,338	16,970	20,000	20,000	21,883	20,000
Platting & Development	719,751	1,028,280	512,398	799,398	1,269,674	500,000
Lease Revenue	109,889	101,049	99,060	111,060	120,118	99,060
Transfer In	193,187	339,455	350,000	406,518	406,518	441,447
Interest	270,184	84,817	50,000	175,000	209,576	50,000
Park Maintenance/Support	30,000	30,000	75,000	75,000	75,000	75,000
Park Rental Fees	91,083	121,736	50,000	118,000	133,168	50,000
Fire Dept/Collin County	52,588	51,605	43,000	52,000	51,935	52,000
Misc Income						
Collin County/ Library						
Library Misc	6,886	9,384	6,600	17,327	9,507	7,300
Grant Proceeds	164,492	8,450		36,000	57,172	
Bond Proceeds						
Road Escrow Funds						
Road Impact Funds						
Park Escrow Funds						
Park Development Fee Funds						
Tree Landscape Escrow						
Other Revenue	509,945	377,215	53,500	103,800	148,276	55,500
Designated Fund Special Projects			-			
Fund Balance Contribution						
<b>Total Revenues</b>	<b>11,918,941</b>	<b>14,619,329</b>	<b>12,529,449</b>	<b>17,756,494</b>	<b>19,097,951</b>	<b>15,351,642</b>
<b>APPROPRIATIONS</b>						
Personnel Services	4,720,875	5,100,889	6,316,752	5,971,031	6,055,432	7,982,426
Operations	5,988,969	5,767,547	5,656,453	7,430,072	8,090,040	6,800,644
Capital	192,674	176,781	232,112	1,484,983	1,496,586	208,585
IT Computer Replacement	267,994	301,290	324,132	354,132	352,183	359,986
<b>Total</b>	<b>11,170,512</b>	<b>11,346,507</b>	<b>12,529,449</b>	<b>15,240,218</b>	<b>15,994,241</b>	<b>15,351,641</b>



# Water Fund Summary

City of Melissa Annual Budget FY23

City of Melissa Water Fund Summary						
Description	Actual FY20	Actual FY21	Adopted FY22	Revised FY22	Estimated FY22	Adopted FY23
<b>REVENUES</b>						
Water Sales	5,414,918	5,988,158	6,687,896	7,402,458	7,508,931	7,966,020
Water Sales - unmetered	41,403	36,471	20,000	65,000	75,700	20,000
Meter Installation Fee	4,695				17,220	
Penalties & Reconnects	115,141	153,713	115,000	115,000	198,700	115,000
Meter Sales	200,694	306,556	206,199	206,199	400,023	246,616
Sewer Sales	3,328,502	4,129,409	4,693,413	4,693,413	4,826,245	5,232,033
Sewer Inspections	17,430	30,810	30,000	30,000	31,610	30,000
Sewer Use - City of Anna						
Garbage Sales	536,411	742,494	826,296	916,000	951,605	994,365
Garbage Administration	123,162	145,993	160,590	160,000	167,308	175,481
Bond Proceeds						
Interest	22,641	12,082	7,000	7,000	28,843	7,000
Franchise fees	24,407	43,389	25,000	25,000	46,465	25,000
Convenience fee		51,425		160,000	168,306	160,000
Misc Income	39,885	76,821			32,572	
W/WW Impact Fees	157,171					
W/WW Tap Fees						
4A/4B Throckmorton Sewer Participation	227,225	226,412	225,406	225,406	225,406	229,112
NTMWD Participation Stiff Creek Sewer	320,000	320,000	320,000	320,000	320,000	298,667
Transfer In	13,500				150,600	
<b>Total Revenues</b>	<b>10,587,186</b>	<b>12,263,733</b>	<b>13,316,800</b>	<b>14,325,476</b>	<b>15,149,534</b>	<b>15,499,294</b>
<b>APPROPRIATIONS</b>						
Water	4,291,485	4,445,902	5,237,620	5,235,201	4,915,544	6,168,226
Wastewater	1,547,613	1,381,495	1,780,813	1,963,160	2,070,076	2,439,171
Garbage	567,546	807,405	830,588	950,000	984,463	1,031,056
Utility Billing	581,514	563,129	633,233	908,239	952,714	1,017,079
IT	38,890	59,449	60,895	60,895	69,534	55,892
Debt	2,591,942	2,586,378	3,245,115	2,924,971	2,916,375	3,118,870
<b>Total</b>	<b>9,618,989</b>	<b>9,843,758</b>	<b>11,788,264</b>	<b>12,042,466</b>	<b>11,908,706</b>	<b>13,830,294</b>



# Fund Balances

## City of Melissa Annual Budget FY23

City of Melissa Fund Balances					
Description	Actual FY19	Actual FY20	Actual FY21	Estimated FY22	Adopted FY23
<b>General Fund</b>					
Beginning Fund Balance	5,177,440	5,695,410	7,217,433	15,119,464	18,046,590
Appropriations to Operating Budget					
Designated Funds	(5,186)	873,821	7,477,136	2,545,158	76,944
Undesignated Funds	523,156	648,202	424,895	381,968	250,000
<b>ENDING FUND BALANCE</b>	<b>5,695,410</b>	<b>7,217,433</b>	<b>15,119,464</b>	<b>18,046,590</b>	<b>18,373,534</b>
# of Days of Operating Funds	85	88	110	95	97
Includes:					
Court Building Security Fund	64,233	69,163	76,525	86,103	93,000
Court Technology Fund	20,256	14,937	8,737	3,881	4,000
Court Local Truancy Prevention Fund		2,927	9,776	19,077	25,077
Court Municipal Jury Fund		59	196	382	482
Court-Police Ticket Writer Depr/Replacement Fund		2,007	6,014	16,725	22,948
Economic Development Designated Fund	80,000	100,000	120,000	140,000	160,000
Designated IT Replacement Fund	85,693	30,067	79,387	157,099	237,797
City Hall R&R Fund	193,063	208,063	223,063	153,437	168,437
Special Projects- Designated Fund	2,030,234	1,835,409	1,945,365	4,245,365	4,245,365
Designated Capital Project Fund	510,000	1,505,135	3,595,135	3,595,135	3,595,135
Designated Tree Landscape Escrow	303,052	225,298	225,298	225,298	-
Designated PEG Franchise Fees	19,562	24,505	29,402	34,542	39,542
Designated Body Camera Replacement Fund	10,838	16,257	477	18,373	23,792
Designated Road Repair & Replacement Fund		156,536	313,072	469,608	626,144
Police Drug & Seizure Acct	23,229	23,619	23,701	23,751	24,000
Designated Sale of Land			5,034,970	5,047,500	5,047,500
Designated Fund Balances	3,340,160	4,213,981	11,691,117	14,236,275	14,313,219
General Fund Undesignated Balance	2,355,250	3,003,452	3,428,346	3,810,314	4,060,315
<b>Water Fund</b>					
Beginning Fund Balance	1,770,604	1,776,268	1,962,633	2,404,137	3,179,907
Operating Budget	5,664	186,365	441,504	775,770	247,044
Designated IT Replacement Fund			2,699	19,377	31,052
Designated Fund: Depreciation Repair & Replacement		150,000	610,848	1,174,058	1,737,268
Designated Fund: Working Capital/Extraordinary Events		378,317	678,317	988,861	1,127,470
Designated Fund: Debt Capacity Reserve		253,513	1,271,136	1,885,165	2,605,302
<b>ENDING FUND BALANCE</b>	<b>1,776,268</b>	<b>1,962,633</b>	<b>2,404,137</b>	<b>3,179,907</b>	<b>3,426,951</b>
# of Days of Operating Funds	74	74	89	97	90
<b>TIF Fund</b>					
Beginning Fund Balance	96,217	277,664	648,882	1,233,723	1,418,708
Appropriations					
Additions to Fund	181,447	371,217	584,842	184,984	(152,783)
<b>ENDING FUND BALANCE</b>	<b>277,664</b>	<b>648,882</b>	<b>1,233,723</b>	<b>1,418,708</b>	<b>1,265,924</b>
<b>Transportation Construction Fund</b>					
Beginning Fund Balance	13,223,325	9,462,523	12,351,108	19,907,520	11,440,999
Appropriations	3,760,802	1,754,231	6,450,657	8,466,521	11,440,999
Bond Proceeds/Grants		4,642,817	14,007,068		
Undesignated Funds					
<b>ENDING FUND BALANCE</b>	<b>9,462,523</b>	<b>12,351,108</b>	<b>19,907,520</b>	<b>11,440,999</b>	<b>(0)</b>
<b>Roadway Impact Fee Funds</b>					
Beginning Fund Balance	3,654,893	4,086,437	4,449,121	5,092,707	11,748,952
Appropriations	1,057,468	2,291,355	1,870,822	1,245,846	1,302,916

Additions to Fund	1,489,012	2,654,039	2,514,408	7,902,091	2,641,919
<b>ENDING FUND BALANCE</b>	<b>4,086,437</b>	<b>4,449,121</b>	<b>5,092,707</b>	<b>11,748,952</b>	<b>13,087,954</b>
<b>Road Escrow Funds</b>					
Beginning Fund Balance	362,977	362,977	362,977	362,977	112,977
Appropriations				250,000	
Additions to Fund					
<b>ENDING FUND BALANCE</b>	<b>362,977</b>	<b>362,977</b>	<b>362,977</b>	<b>112,977</b>	<b>112,977</b>
<b>Utility Construction Fund</b>					
Beginning Fund Balance	8,112,869	7,683,334	7,683,334	5,747,717	4,749,067
Appropriations	429,535	2,772,855	5,580,617	998,650	4,749,067
Additions to Fund			3,645,000		
<b>ENDING FUND BALANCE</b>	<b>7,683,334</b>	<b>4,910,479</b>	<b>5,747,717</b>	<b>4,749,067</b>	<b>(0)</b>
<b>Water/Wastewater Tap Fund</b>					
Beginning Fund Balance	1,210,353	1,834,990	2,320,690	2,388,690	1,799,517
Appropriations		151,500		597,172	
Additions to Fund	624,637	637,200	68,000	8,000	
<b>ENDING FUND BALANCE</b>	<b>1,834,990</b>	<b>2,320,690</b>	<b>2,388,690</b>	<b>1,799,517</b>	<b>1,799,517</b>
<b>Water/Wastewater Impact Fee Funds</b>					
Beginning Fund Balance	1,541,795	1,669,503	2,269,692	4,197,833	5,704,515
Appropriations	706,612	1,124,423	353,031	1,524,378	945,884
Additions to Fund	834,320	1,724,613	2,281,171	3,031,060	1,937,600
<b>ENDING FUND BALANCE</b>	<b>1,669,503</b>	<b>2,269,692</b>	<b>4,197,833</b>	<b>5,704,515</b>	<b>6,696,231</b>
<b>Park Construction Fund</b>					
Beginning Fund Balance		702,706	1,509,772	12,639,822	2,931,420
Appropriations		1,209,477	1,874,104	9,734,731	2,931,420
Additions to Fund		2,016,544	13,004,154	26,329	
<b>ENDING FUND BALANCE</b>		<b>1,509,772</b>	<b>12,639,822</b>	<b>2,931,420</b>	<b>(0)</b>
<b>Park Development Fee Funds</b>					
Beginning Fund Balance		1,461,537	2,698,056	4,383,099	9,844,290
Appropriations		602,481	574,957	915,809	915,809
Additions to Fund		1,839,000	2,260,000	6,377,000	2,800,000
<b>ENDING FUND BALANCE</b>		<b>2,698,056</b>	<b>4,383,099</b>	<b>9,844,290</b>	<b>11,728,481</b>



# Non-Departmental Summary

City of Melissa Annual Budget FY23

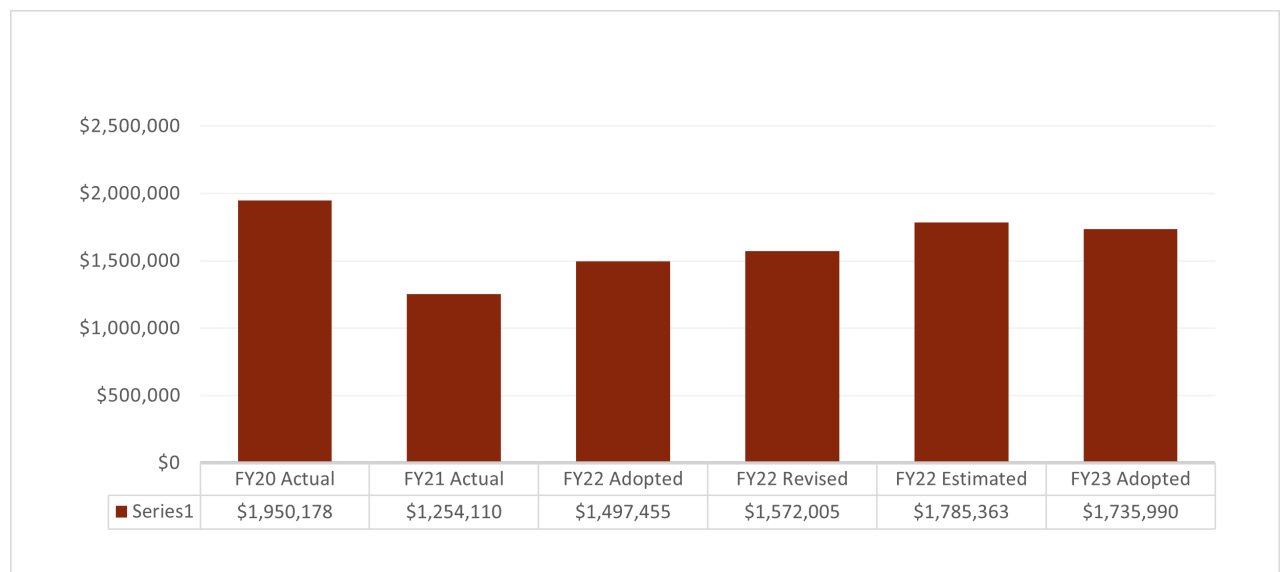
## Purpose Statement

It is the mission of this department to provide funding for various charges that are not directly related to any specific department or activity of the City of Melissa. Expenditures include consultant contracts, or other non-routine one-time operational charges, and transfers to other funds. This department is administered by the City Manager's Office.

## Service Overview

The Non-Departmental budget fund serves as an interdepartmental resource to fund activities and purchases that benefit the entire organization and community. The Non-Departmental account funds items such as insurance, legal, engineering, appraisal district, animal control, utilities for city hall, information technology and special designated fund accounts.

## Budget Summary 2020-2023



# Department Expenditures

	FY20 Actual	FY21 Actual	FY22 Adopted	FY22 Revised	FY22 Estimated	FY23 Adopted
Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operations	\$ 1,941,823	\$ 1,254,110	\$ 1,497,455	\$ 1,572,005	\$ 1,785,363	\$1,735,990
IT Computer Replacement Program	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Capital	\$ 8,355	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 1,950,178</b>	<b>\$ 1,254,110</b>	<b>\$ 1,497,455</b>	<b>\$ 1,572,005</b>	<b>\$ 1,785,363</b>	<b>\$ 1,735,990</b>



# Administration Summary

City of Melissa Annual Budget FY23

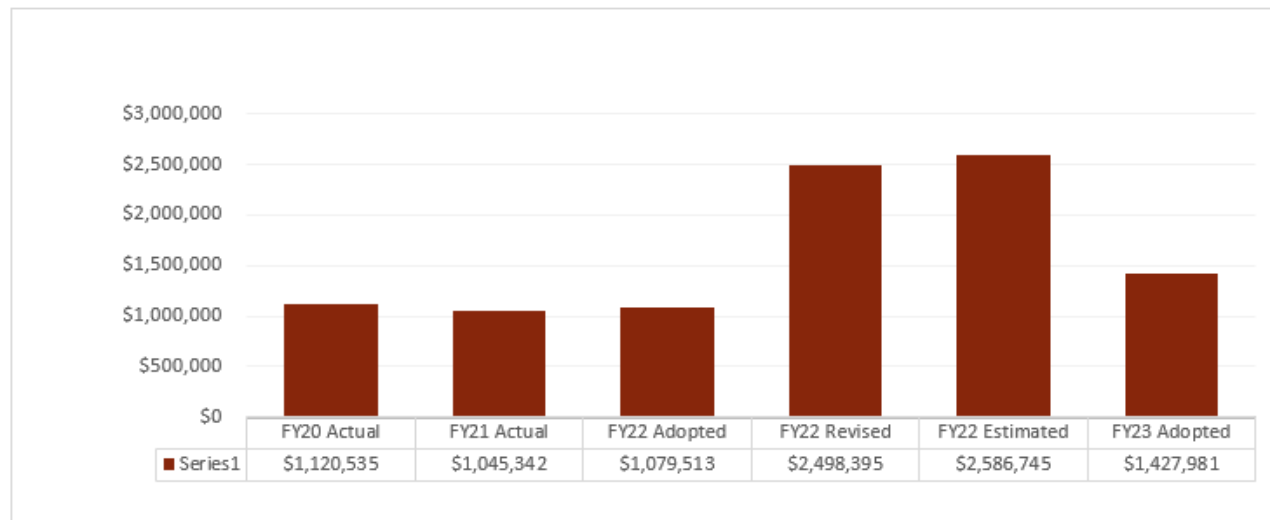
## Purpose Statement

It is the mission of the Administration Office to implement the policies established by the City Council, recommend cost effective alternatives for providing City services and meeting Community needs, and provide general management and oversight for the operation of all other City departments. It is the further mission of the Administration Office to provide financial accountability to the City Council and the residents of the City of Melissa.



## Service Overview

The Administration Department Staff coordinates the operational aspects of the City and facilitates the efforts of the City Manager, City Council, and support roles in responding to the needs of the residents of Melissa. The City Secretary's office is responsible for the preparing Council packets, agendas, and minutes, and the administration of City elections and the annual Boards and Commissions appointment process. In addition, the City Secretary's office maintains the city-wide Records Management program, the City's Code of Ordinances, and Texas Alcoholic Beverage Commission (TABC) applications. The Administration Budget reflects the following additions in the personnel schedule: a full time (FT) Communications Coordinator, a Staff Accountant, an HR Generalist, and an Executive Director of Development along with line item/categorical increases that reflect the maintenance of the services currently offered by the City of Melissa. The Finance Department provides planning and direction for the City's financial activities, including accounting, budgeting, payroll, accounts payable, financial reporting, and debt administration. The Finance Department coordinates with the external auditor, hired by City Council, to monitor internal controls and provides financial reporting to the citizens of Melissa, the Council, the City Manager, City Department heads, bond holders, MIEDC, MCEDC and other Boards and Commissions.



## Department Expenditures

	FY20 Actual	FY21 Actual	FY22 Adopted	FY22 Revised	FY22 Estimated	FY23 Adopted
Personnel	\$ 856,798	\$ 852,662	\$ 927,163	\$ 933,563	\$ 970,090	\$ 1,201,642
Operations	\$ 248,737	\$ 192,680	\$ 152,350	\$ 290,850	\$ 331,038	\$ 226,339
IT Computer Replacement Program	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Capital	\$ 15,000	\$ 0	\$ 0	\$ 1,273,982	\$ 1,285,617	\$ 0
<b>TOTAL</b>	<b>\$ 1,120,535</b>	<b>\$ 1,045,342</b>	<b>\$ 1,079,513</b>	<b>\$ 2,498,395</b>	<b>\$ 2,586,745</b>	<b>\$ 1,427,981</b>

## Goals & Objectives

- To monitor effectiveness of all City Operations.
- To provide Mayor and City Council with administrative support necessary to implement policy.
- To respond to citizen's concerns in a timely manner.
- To communicate clearly and effectively with the City Council and to communicate with the organization on Council policy and direction.
- Continue training of newly elected/appointed officers as required by the Texas Open Meetings Act.
- To finalize all scanning and filing of documents, organize filed documents so that they are readily available if needed.
- Provide financial reporting with generally accepted accounting principles that receives the Government Finance Officer's Association (GFOA) Certificate of Achievement.



## Personnel Schedule



	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Proposed
City Manager	1	1	1	1
Finance Director	1	1	1	1
Executive Director of Development	0	0	0	1
City Secretary	1	1	1	1
Human Resources Director	1	1	1	1
HR Generalist	0	0	0	1
Accounts Payable	1	0	0	0
Staff Accountant/Clerk	0	1	1	2
Communications	0	0	0	1
Senior Accountant	1	1	1	1
Administrative Intern	0.5	0.5	0	0
<b>Total</b>	<b>6.5</b>	<b>6.5</b>	<b>6</b>	<b>10</b>

## Key Indicators Of Performance

	FY21 Actual	FY22 Adopted	FY23 Projected
Successful completion of budget, strategic planning and comprehensive plan implementation.	Yes	Yes	Yes
% of General Fund Budgeted Revenues realized	100%	100%	100%
Fund Balance objectives (General Fund) achieved	Yes	Yes	Yes
GFOA Distinguished Budget Award	Yes	Yes	Yes
GFOA Excellence in Financial Reporting (CAFR) Award	Yes	Yes	Yes



# Development Services Summary

City of Melissa Annual Budget FY23

## Purpose Statement

It is the mission of the Development and Neighborhood Services Department to provide planning, zoning, and permitting services ensuring quality development and construction in the City of Melissa.

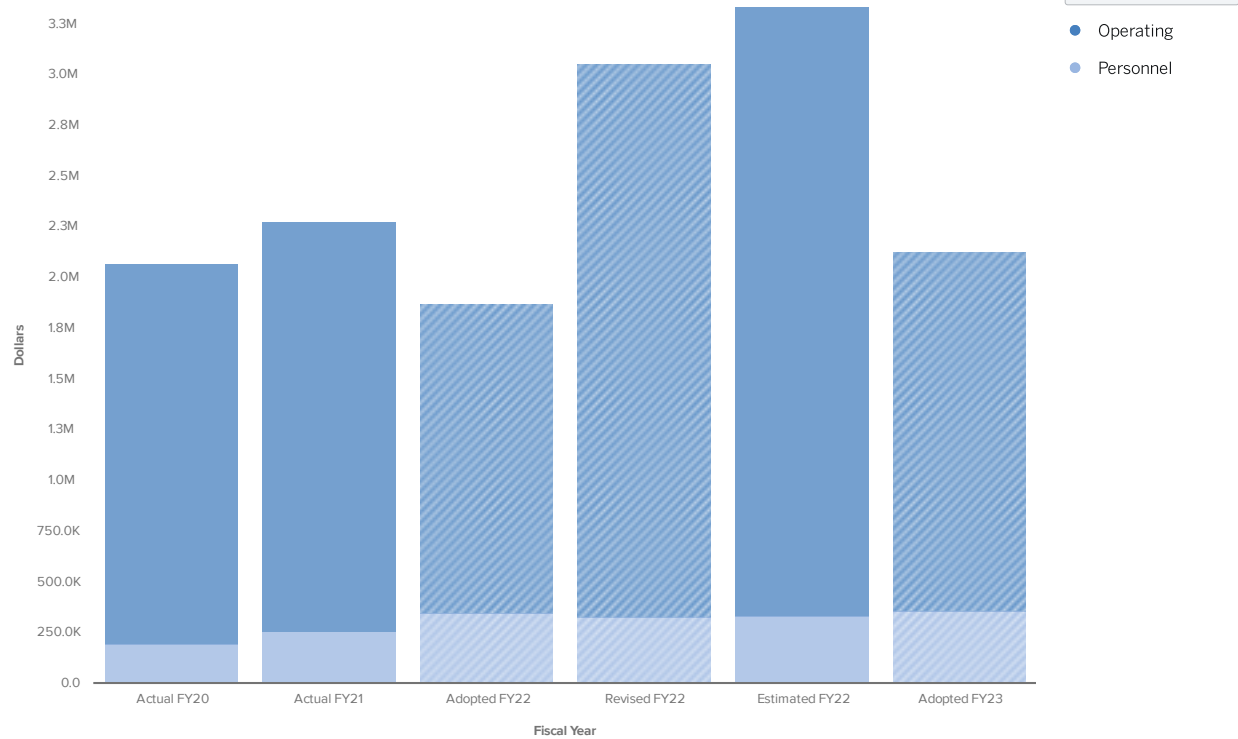


## Service Overview

The Development & Neighborhood Services Staff coordinates the planning, zoning, platting, and permitting of the City. The overall Development and Neighborhood Services Budget line item/categorical increases reflect the maintenance of the services currently offered by the City of Melissa. Development & Neighborhood Services provides project assistance to citizens, builders & developers.

## Development Services Department Budget Summary 2020-2023

### Visualization



## Department Expenditures:

### Development Services

	Actual FY20	Actual FY21	Adopted FY22	Revised FY22	Estimated FY22	Adopted FY23
Operating	\$1,877,066	\$2,022,719	\$1,526,134	\$2,731,073	\$3,003,089	\$1,769,829
Personnel	\$196,653	\$256,097	\$347,004	\$327,204	\$331,684	\$358,900
<b>TOTAL</b>	<b>\$2,073,719</b>	<b>\$2,278,816</b>	<b>\$1,873,138</b>	<b>\$3,058,277</b>	<b>\$3,334,773</b>	<b>\$2,128,729</b>



## Goals & Objectives

- To respond to citizen's concerns in a timely manner.
- To process requests from the development community in a timely and efficient manner.
- To maintain strong relationships with applicable boards and commission.
- To continuously evaluate department processes to maintain best practices.

## Personnel Schedule:

	<b>FY20</b>	<b>FY21</b>	<b>FY22</b>	<b>FY23</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>	<b>Proposed</b>
City Planner	0	0	0	1
Development/Neighborhood Services Director*	1	1	1	0
Development Services Manager	0	1	1	1
Permit Clerk*	0.5	0.5	0.5	0.5
Development Assistant	1	1	1	1
<b>Total</b>	<b>2.5</b>	<b>3.5</b>	<b>3.5</b>	<b>3.5</b>

\* Reorg in FY23, Development/Neighborhood Services Director moved to Administration as the Executive Director of Development.

## Key Indicators Of Performance:

	<b>FY21 Actual</b>	<b>FY22 Estimated</b>	<b>FY23 Projected</b>
# of Residential Permits	925	700	810
# of Permit Issued	2400	1700	1830
# of Certificate of Occupancies Issued	28	40	25



# Code Summary

City of Melissa Annual Budget FY23

## Purpose Statement

The Code Compliance Department strives to promote and protect the health, safety, and welfare of all Melissa citizens by monitoring and ensuring compliance with City of Melissa ordinances.

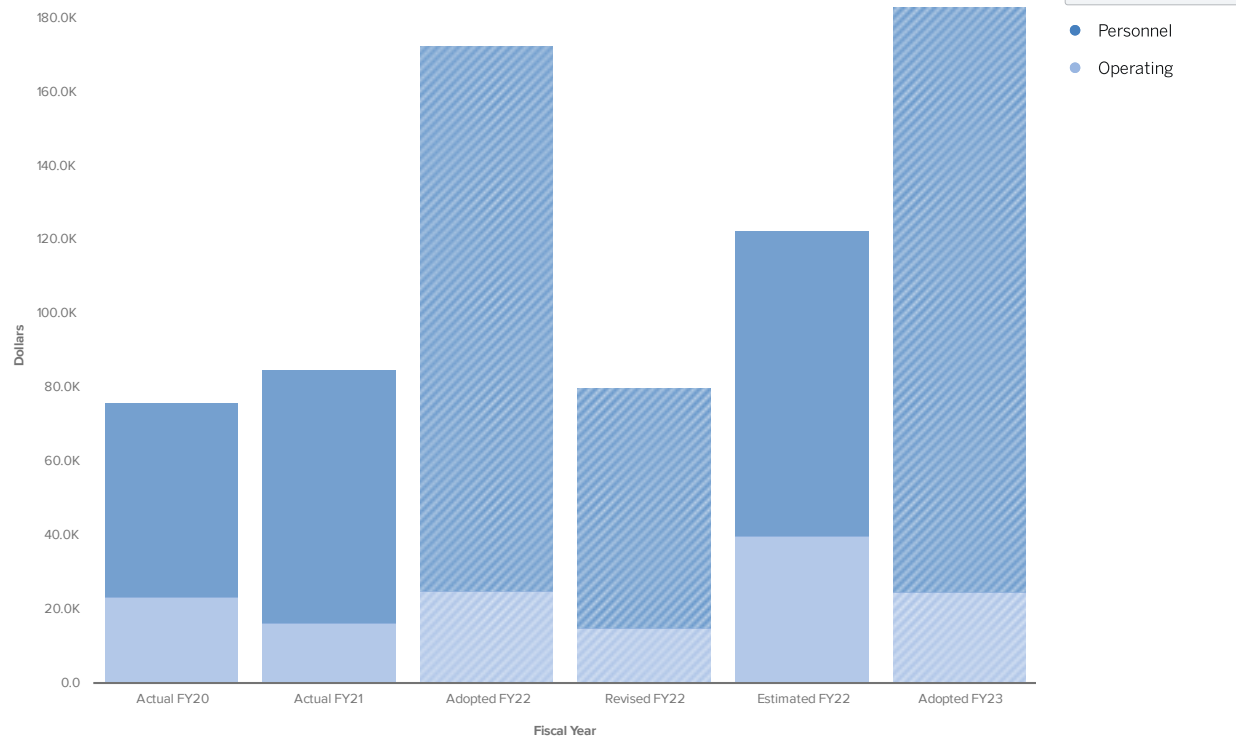


## Service Overview

The Code Compliance Department ensures compliance with all applicable city, county and state laws, codes, ordinances and regulations related to the identification, improvement, and rehabilitation of environmental hazards on public and private premises. The overall Code Compliance budget reflects two (2) full time Code Compliance Officer.

## Code Department Budget Summary 2020-2023

#### Visualization



## Department Expenditures

#### Code Summary

	Actual FY20	Actual FY21	Adopted FY22	Revised FY22	Estimated FY22	Adopted FY23
<b>Personnel</b>	\$52,508	\$68,734	\$147,566	\$65,045	\$82,889	\$158,415
<b>Operating</b>	\$23,472	\$16,317	\$25,135	\$14,915	\$39,923	\$24,770
<b>TOTAL</b>	<b>\$75,981</b>	<b>\$85,051</b>	<b>\$172,701</b>	<b>\$79,960</b>	<b>\$122,812</b>	<b>\$183,185</b>

## Goals & Objectives

- Strive for voluntary compliance with City of Melissa ordinances through personal outreach and education, including outreach to Homeowners Associations.
- Investigate customer complaints within 24 hours of initial contact.
- Proactively monitor and ensure compliance with City of Melissa ordinances to help resolve code issues before they are reported by citizens.
- Enforce the International Property Maintenance Code (IPMC) to ensure a reasonable level of safety, sanitation, etc. for the City of Melissa's existing residential and non-residential structures and properties.

## Personnel Schedule

	FY20 Actual	FY21 Actual	FY22 Budgeted	FY23 Proposed
Code Compliance Officer	1	1	2	2
<b>Total</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>2</b>

Key Indicators Of Performance:

	FY21 Actual	FY22 Estimated	FY23 Projected
% of Citizen Complaints Investigated within 24 Business Hours of Receipt	95%	98%	98%
% of Code Issues Resolved via Voluntary Compliance	96%	94%	95%
# of Code Issues Investigated	779	944	1500
# of Hours of Training	15	64	40



# Parks Summary

City of Melissa Annual Budget FY23

## Purpose Statement

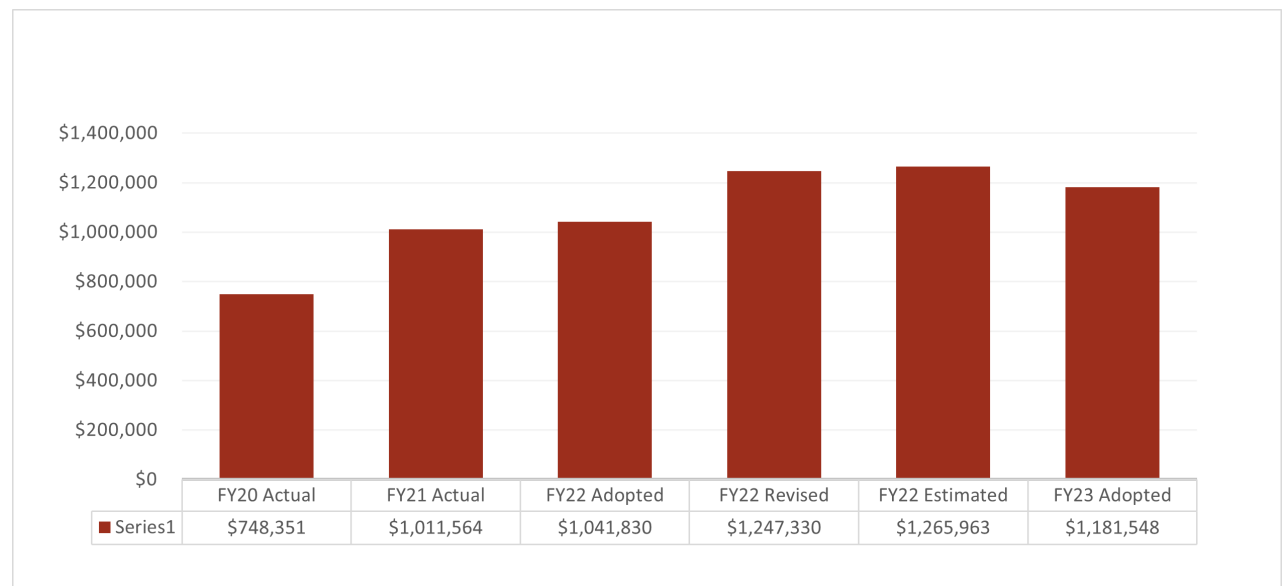
The Parks Department strives to provide a safe, well-maintained environment at each park location for the public to enjoy.

## Service Overview

The Parks Department maintains the grounds, playground equipment, and city recreation facilities. The Parks Department works as a liaison between the City and maintenance contractors. In addition, 66 acres of the 100 acre Sports Facility-Z-Plex, are now regularly maintained by the City. Plus, the City now regularly maintains Country Ridge Park's 27 acres which transitioned to the City at the end of April 2018. In 2021, the City plans to develop roughly 25 acres of the 90-Acre Park. In 2022, the City plans development around Lake Perry Fisher.



## Parks Department Budget Summary 2020-2023





## Department Expenditures

	FY20 Actual	FY21 Actual	FY22 Adopted	FY22 Revised	FY22 Estimated	FY23 Adopted
Personnel	\$ 244,945	\$ 265,212	\$ 323,922	\$ 291,422	\$ 293,573	\$ 359,097
Operations	\$ 503,406	\$ 746,352	\$ 717,908	\$ 955,908	\$ 972,391	\$ 822,451
IT Computer Replacement Program	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Capital	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 748,351</b>	<b>\$ 1,011,564</b>	<b>\$ 1,041,830</b>	<b>\$ 1,247,330</b>	<b>\$ 1,265,963</b>	<b>\$ 1,181,548</b>

## Goals & Objectives

- To provide safe and well-maintained parks and public recreation facilities.
- To respond to citizen's concerns in a timely manner.
- To have open communication with the Community Development Board (4B).
- To actively participate in planning and implementation of The Z-Plex, Sports Complex.
- To actively participate in planning and implementation of 90-acre park as well as other future parks.



## Personnel Schedule

	FY20 Actual	FY21 Actual	FY22 Budgeted	FY23 Proposed
Park Director	1	1	1	1
Maintenance Worker	2	2	3	3
<b>Total</b>	<b>3</b>	<b>3</b>	<b>4</b>	<b>4</b>

## Key Indicators Of Performance

	FY21 Actual	FY22 Actual	FY23 Adopted
Number of Community Events	6	6	11
Acres of Parks/Grounds Maintained + Trails	229	257	267
Medians/Right of Ways Maintained	5	6	6

Note:

1. Anticipating providing support for Phase 3 of the Z-Plex, Sports Complex; Phase 1 of 90-acre park and Phase 2 of Country Ridge Park in 2021.
2. Responsible to maintain 75/121 Green Ribbon Project in 2021.
3. In 2021, the City began mowing SH 121 from 75/121 East to CR 420 between TxDOT mow cycles.

## Park Improvements in 2021/2022

Country Ridge Park / Lake Perry Fisher – Phase 2

The existing trail and parking lot off Throckmorton was topped with decomposed granite and concrete mixture. Additional trails were constructed throughout the park with decomposed granite and concrete mixture. A trail connecting Country Ridge to Lake Perry Fisher was constructed with decomposed granite and concrete mixture. A sign was added to the entrance off Throckmorton. Lastly solar powered lights were added to the trail surrounding Lake Perry Fisher.

#### **90-Acre Park – Phase 1**

An 11-acre stocked lake with hard edge is under construction. A well has been drilled to help keep the lake level constant and provide for irrigation in the park. Furthermore restrooms, a trail surrounding the lake, a pavilion and site lighting as well as a parking lot will be completed by end of the third quarter of 2022.

#### **Z-PLEX – Phase 4**

Two FIFA grade grass field as well as a multipurpose turf field have been built. Additional parking, a press box for Judson field, perimeter fence and entrance roll gates, a retention pond and a playground were all included in this phase.



# Municipal Court Summary

City of Melissa Annual Budget FY23

## Purpose Statement

The Purpose of the Municipal Court is to provide the public with a fair, impartial and unbiased court system, in accordance with the Code of Criminal Procedures and the Rules of Criminal Evidence.

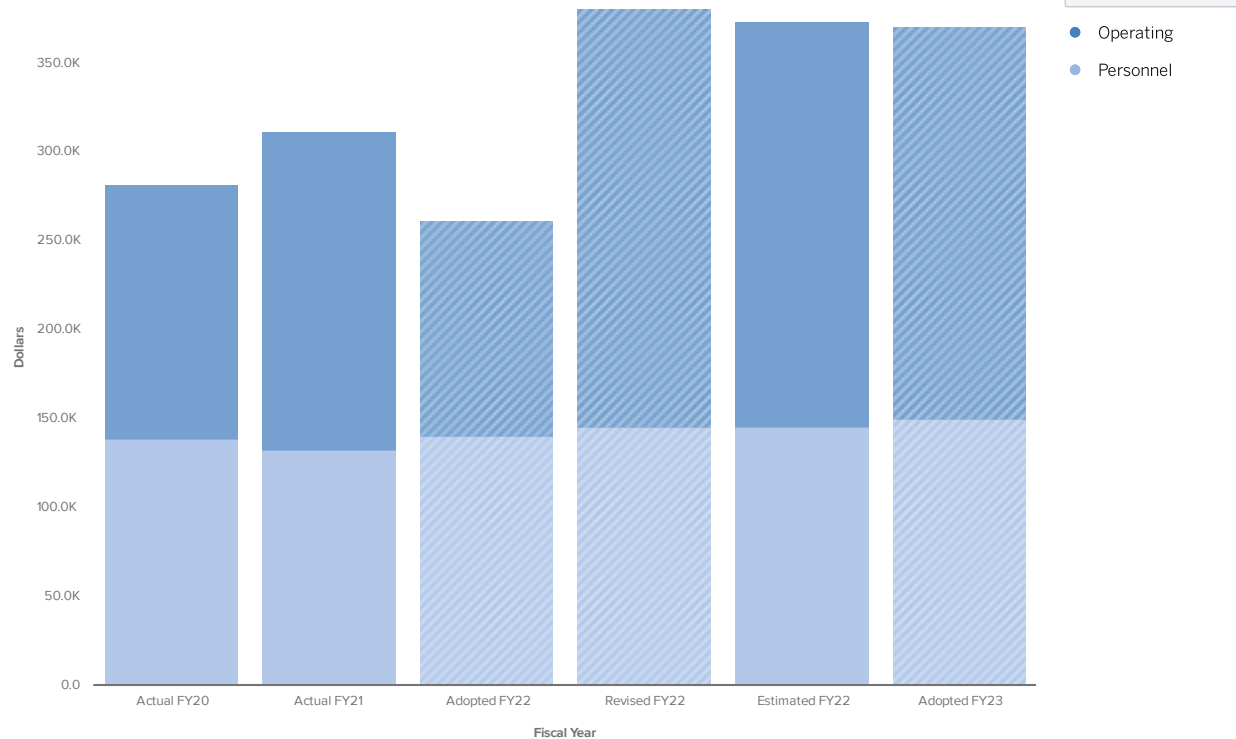


## Service Overview

The Municipal Court is responsible for the judicial processing of Class C misdemeanors that originate from traffic citations, citizen complaints, code violations, and misdemeanor arrests, occurring within the jurisdiction of the City of Melissa. Municipal Court processing is governed by the Texas Code of Criminal Procedure and the Code of Judicial Conduct. The Court prepares dockets, schedules trials, records and collects fine payments and issues warrants for Violation of Promise to Appear and Failure to Appear. The Municipal Court Judge is appointed by the City Council and is responsible for overseeing arraignments, juvenile, show cause and trial dockets.

## Municipal Court Department Budget Summary 2020-2023

## Visualization



## Department Expenditures

### Court Summary

	Actual FY20	Actual FY21	Adopted FY22	Revised FY22	Estimated FY22	Adopted FY23
Operating	\$143,510	\$179,095	\$121,280	\$234,430	\$228,098	\$221,180
Personnel	\$138,764	\$132,760	\$140,431	\$145,931	\$145,581	\$149,595
<b>TOTAL</b>	<b>\$282,274</b>	<b>\$311,855</b>	<b>\$261,711</b>	<b>\$380,361</b>	<b>\$373,678</b>	<b>\$370,775</b>

## Personnel Schedule

	FY20 Actual	FY21 Actual	FY22 Budgeted	FY23 Proposed
Court Administrator	1	1	1	1
Court Clerk (PT)	1	1	1	1
<b>Total</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>

## Goals and Objectives

- Updates to the policy and procedure handbook in an effort to improve employee training and ensure consistency in managing court processes.
- Continued education and development of clerks in the Court Clerk Certification Program.
- Participation in area- and state-wide Warrant Round Ups.
- Diligently pursuing outstanding warrants.
- Traffic Safety Awareness Outreach to the community through the Traffic Safety Initiative.
- Attendance of the Legislative Updates to keep the court in compliance with new Texas laws.

- Improving court technology through paperless handling of citations.
- Updating of court website with new forms for access to court documents.
- New feature on Court website for fillable forms
- Purchasing Incode Court software

## Key Indicators Of Performance

	FY21 ACTUAL	FY22 ESTIMATED	FY23 ADOPTED
Number of Warrants cleared	730	750	750
Warrants cleared through Warrant Round Up	N/A*	100	100
Warrant Fine Revenue collected during Warrant Round Ups	N/A*	\$18,000	\$23,687

## Activity Workload

	FY21 Actual	FY22 Estimated	FY23 Adopted
# of cases filed	3,200	2,800	3,200
# of cases scheduled for court appearance	1,800	2,000	2,600
# of warrants issued	1,000	1,000	1,360
Municipal Court fine revenue retained by City	\$250,000	\$260,000	\$380,000

\*2020 COVID Pandemic



# Police Summary

City of Melissa Annual Budget FY23

## Purpose Statement

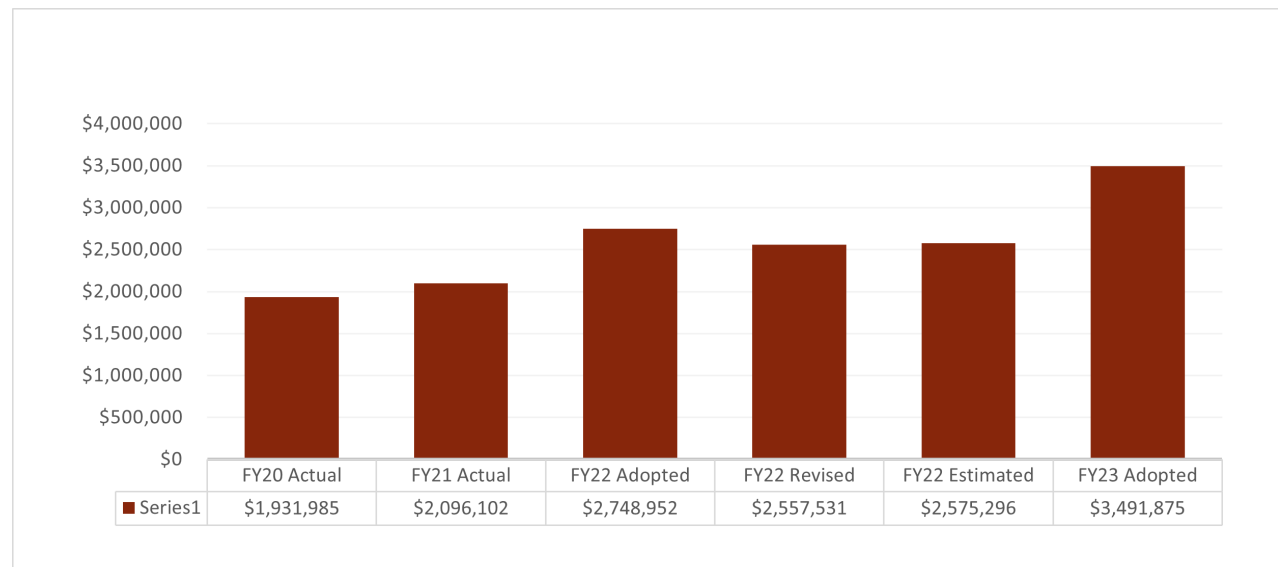
The Police Department, in service the people of Melissa, strives to reduce crime and provide a safe city by: \*Recognizing that its goal is to help people and provide assistance at every opportunity; \*Increasing citizen satisfaction with public safety and obtaining community cooperation through the Department's training, skills and efforts: and \*Realizing that the Police Department alone cannot control crime, but must act in concert with the community and the rest of the Criminal Justice System.



## Service Overview

The Police Department Service provides protection of life and property to the citizens of Melissa. The line item/categorical increases/decreases reflect the maintenance of the services currently offered by the City of Melissa.

## Police Department Budget Summary 2020-2023



## Department Expenditures

	FY20 Actual	FY21 Actual	FY22 Adopted	FY22 Revised	FY22 Estimated	FY23 Adopted
Personnel	\$ 1,571,312	\$ 1,748,015	\$ 2,307,784	\$ 2,097,784	\$ 2,112,916	\$ 2,909,013
Operations	\$ 329,789	\$ 317,651	\$ 422,687	\$ 441,266	\$ 443,899	\$ 564,381
IT Computer Replacement Program	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Capital	\$ 30,884	\$ 30,436	\$ 18,481	\$ 18,481	\$ 18,481	\$ 18,481
<b>TOTAL</b>	<b>\$ 1,931,985</b>	<b>\$ 2,096,102</b>	<b>\$ 2,748,952</b>	<b>\$ 2,557,531</b>	<b>\$ 2,575,296</b>	<b>\$ 3,491,875</b>



## Goals & Objectives

- To protect the Citizens of Melissa and their property.
- To continue to foster relationships with the community through special programs such as National Night Out, Celebration of Freedom and annual parades.
- To provide the Citizens of Melissa with the most professional police services available.
- To increase needed resources to ensure all service calls are answered in a safe, timely manner.

## Personnel Schedule

	FY20 Actual	FY21 Actual	FY22 Budgeted	FY23 Proposed
Chief of Police	1	1	1	1
Assistant Chief	1	1	1	1
Administrative Sergeant	1	1	1	1
Patrol Sergeant	2	2	2	2
Detective	1	1	2	2
Patrol Officer	8	10	11	13
Police Services Officer	1	1	1	1
Admin Assistant	0	0	0.5	1
Warrant Officer	0.5	0.5	0.5	0.5
Reserve Officer	4	4	4	4
<b>Full Time</b>	<b>15</b>	<b>17</b>	<b>19</b>	<b>22</b>
<b>Part Time</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>1</b>
<b>Reserve Officer</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>

## Key Indicators Of Performance

	FY21 Actual	FY22 Estimated	FY23 Proposed
Average Number Officer Initiated Calls as a % of Total Calls	39%	42%	46%
Cases Received/Cleared	760/545	785/455	824/577
	72%	58%	70%

# Activity Workload

	FY21 Actual	FY22 Estimated	FY23 Projected
Calls for Service	6,708	7,031	7,383
Traffic Stops	4,755	5,503	6,370
Citations Issued	2,723	3,669	4,944





# Streets Summary

City of Melissa Annual Budget FY23

## Purpose Statement

The Street Department is committed to maintaining streets and roads that are smooth, pot-hole free, and safe for the citizens of Melissa and all who pass through.

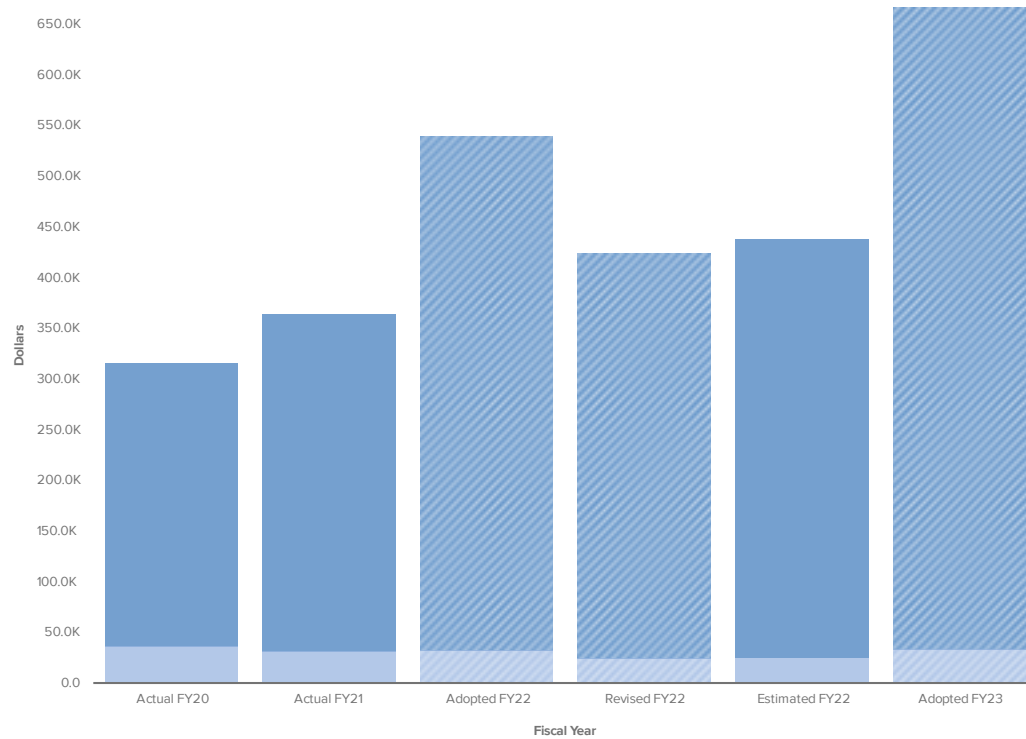
## Service Overview

The Streets Department maintains all the streets and drainage within the city limits. The overall street budget reflects no change in the personnel schedule and line item/categorical increases reflect the maintenance of the services currently offered by the City of Melissa.



## Street Department Budget Summary 2020 - 2023

### Visualization



Sort **Large to Small**

- Operating
- Personnel

## Department Expenditures

### Street Summary

	Actual FY20	Actual FY21	Adopted FY22	Revised FY22	Estimated FY22	Adopted FY23
<b>Operating</b>	\$280,856	\$334,322	\$507,651	\$400,051	\$414,128	\$633,500
<b>Personnel</b>	\$36,566	\$31,463	\$33,125	\$25,325	\$25,289	\$34,059
<b>TOTAL</b>	<b>\$317,422</b>	<b>\$365,785</b>	<b>\$540,776</b>	<b>\$425,376</b>	<b>\$439,418</b>	<b>\$667,559</b>

## Goals & Objectives

- Respond to citizen's concerns in a timely manner.
- Continue rehab program for asphalt streets.
- Continue the 'Street Sign Replacement' program according to 2014 MUTCD rules.
- Continue the Street Sweeping Program that was launched in March 2012.
- Continue to maintain drainage and pothole repair through constant monitoring.
- Maintain ALL asphalt and concrete streets with repairs in a timely manner.

## Personnel Schedule:

	FY20 Actual	FY21 Actual	FY22 Budgeted	FY23 Proposed
Maintenance Technician	0.5	0.5	0.5	0.5
<b>Total</b>	<b>0.5</b>	<b>0.5</b>	<b>0.5</b>	<b>0.5</b>

\*1/2 Street Maint worker shared with Water Dept. beginning with 12-13 budget

## Key Indicators Of Performance:

	FY21 Actual	FY22 Estimated	FY23 Proposed
% of Annual Line Mile Scheduled Maintenance Completed	100%	100%	100%
% of Emergency Calls Responded to Within 4 Hours or Less	100%	100%	100%
# of street signs installed	263	273	275
# of sign poles installed or replaced	90	90	90
Tons Hot Mix asphalt	200	146	150
Tons HMAC	200	141	150
Tons Flex Base rock/Rip rap rock/sand	140	140	140



# Fire Summary

City of Melissa Annual Budget FY23

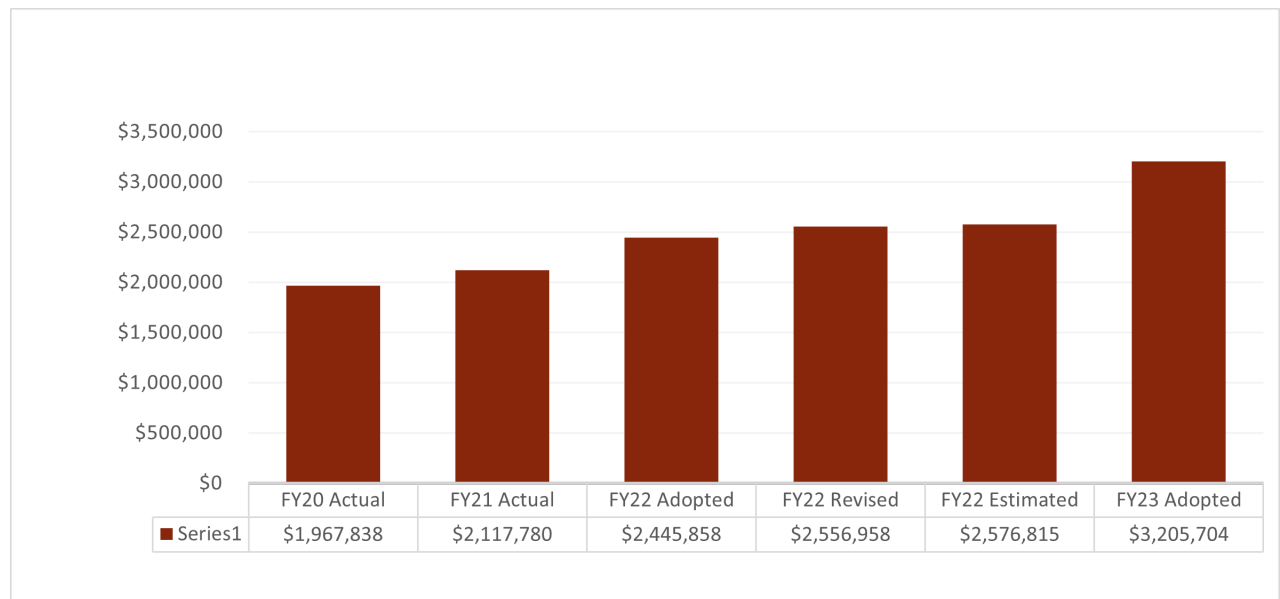
## Purpose Statement

Collaboration with our unique community to equip personnel to respond with dedicated, compassionate, and enthusiastic leaders for today and tomorrow. We are, and will continue to be, a premier organization, and this can only be accomplished through building leaders. Our vision will be accomplished by collaborating with our community and city leaders, as well as with neighboring communities.



## Service Overview

The Melissa Fire Department responds to all fire, rescue, medical, hazmat, and other miscellaneous emergency events within the fire district as well as automatic and mutual aid emergency events for our neighboring communities. The Melissa Fire Department ensures the fire codes and ordinances are enforced through proper plan reviews, inspection process, and code enforcement. The Department promotes fire safety for the citizens of Melissa through public interaction and programs in the schools and community groups. This budget reflects the personnel, training and equipment that are necessary for the resolution of potential emergency events; whether by man-made or natural events, that are plausible in a fast growing community. The Melissa Fire Department staff includes a Fire Chief, Division Chief, three (3) Captains, three (3) Engineers, six (6) Full time Firefighters, part-time Firefighters, an Admin Assistant, and dedicated Reserves serving in both firefighting and support capacities.



## Department Expenditures

	FY20 Actual	FY21 Actual	FY22 Adopted	FY22 Revised	FY22 Estimated	FY23 Adopted
Personnel	\$ 1,361,600	\$ 1,477,519	\$ 1,792,057	\$ 1,802,057	\$ 1,821,109	\$ 2,453,028
Operations	\$ 459,449	\$ 493,916	\$ 461,281	\$ 562,381	\$ 563,219	\$ 578,572
IT Computer Replacement Program	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Capital	\$ 146,790	\$ 146,345	\$ 192,520	\$ 192,520	\$ 192,488	\$ 174,104
<b>TOTAL</b>	<b>\$ 1,967,838</b>	<b>\$ 2,117,780</b>	<b>\$ 2,445,858</b>	<b>\$ 2,556,958</b>	<b>\$ 2,576,815</b>	<b>\$ 3,205,704</b>

## Goals & Objectives

- To provide the appropriate resolution to all emergency events within the fire district.
- To minimize loss of life, property and environmental impact for the citizens of Melissa.
- To follow and enforce fire codes and ordinances that has been established by the City Council of Melissa.
- To provide the highest quality training for the Melissa Fire Department personnel.
- To help ensure the lowest insurance rating for the citizens and business owners of Melissa.
- Meet Federal mandated guidelines required by the Department of Homeland Security.
- To equip the fire personnel with the highest quality and most appropriate equipment possible.
- To ensure all Melissa Fire Department firefighters return home safely after every call.
- To provide genuine, compassionate care for the citizens of Melissa in their time of need.



## Personnel Schedule:

	FY20 Actual	FY21 Actual	FY22 Budgeted	FY23 Proposed
Fire Chief	1	1	1	1
Assistant Fire Chief	1	0	0	0
Division Chief	1	1	1	1
Admin Assistant	0	1	1	1
Captain	3	3	3	3
Engineer	3	3	3	3
Firefighter	3	6	6	9
Fire Inspector	0	0.5	0.5	1
<b>Full Time</b>	<b>12</b>	<b>15.5</b>	<b>15.5</b>	<b>19</b>
<b>Part Time</b>	<b>1.5*</b>	<b>.5*</b>	<b>.5*</b>	<b>.5*</b>
<b>Reserve Members</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>

\*PT FF used for backfill

## Key Indicators Of Performance:

	FY21	FY22	FY23
<b>FIRE SUPPRESSION:</b>			
Total runs per year	1,771	1,948	1,840
Total training hours per year	13,928	5,100	2,561
Certifications earned by firefighters	13	21	34
<b>FIRE PREVENTION:</b>			
ISO Rank	2	1	2
Certificate of Occupancies issued	17	34	35
Fire Inspections	300	320	345



# Information Technology Summary

City of Melissa Annual Budget FY23

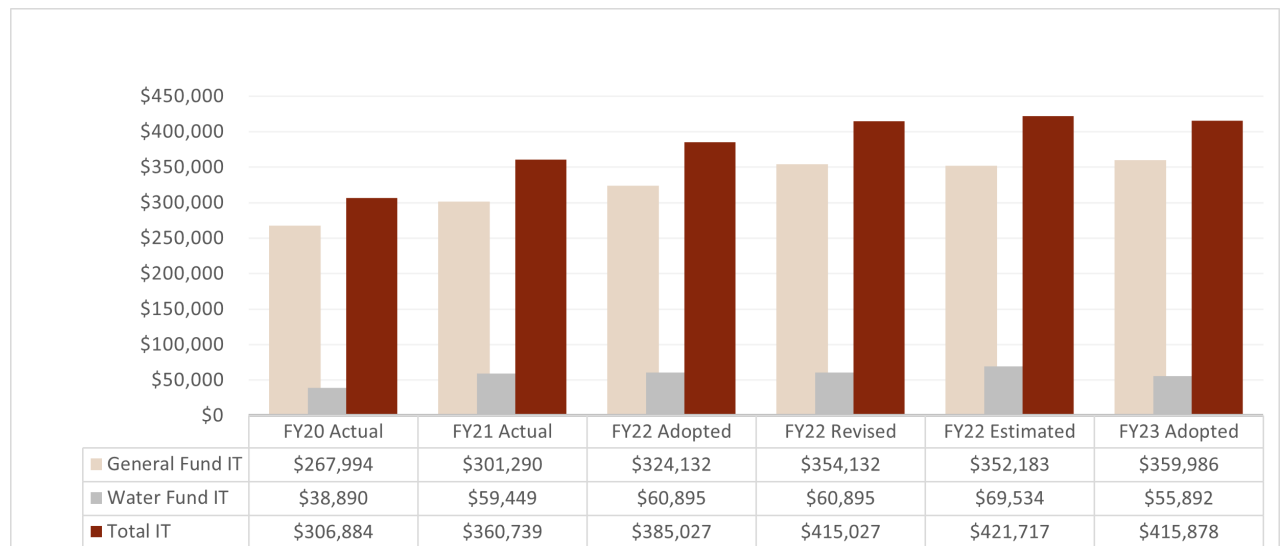
## Purpose Statement

The mission of the Information Technology department is to be a customer driven department trusted to provide a reliable, accurate and efficient technology-based service to facilitate the City's mission as it applies to our citizens, city staff and local community.

## Service Overview

The City contracts with an independent technology consultant, The Fulcrum Group, Inc., to provide Managed IT Services for the City, including network administration, hardware installation and support, and information systems support as needed for key systems including critical public safety operations. Under the direction of the City Manager, IT works both strategically and tactically with all City Departments to ensure the cost-effective acquisition, deployment, implementation and support of technology to improve both the efficiency and effectiveness of city services delivery. Additionally, The City of Melissa ensures that best practices and compliance with all information security and record retention requirements are upheld. The City is an ever-growing community with several remote sites that require special attention to network continuity and security of city protected information. The proposed budget for Fiscal Year 2023 is taking a strong look at updating our core network infrastructure to ensure those security requirements are met and that the digital information stored by the City of Melissa is protected. Below you will see a split cost between General Technology Fund (70%) and Water Technology Fund (30%), depicting a total sum of funds for Fiscal Year 2023.

## IT Department Budget Summary 2020-2023



## Department Expenditures

	FY20 Actual	FY21 Estimated	FY22 Adopted	FY22 Revised	FY22 Estimated	FY23 Adopted
Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operations (General Fund)	\$ 267,994	\$ 301,290	\$ 324,132	\$ 354,132	\$ 352,183	\$359,986
Operations (Water Fund)	\$ 38,890	\$ 59,449	\$ 60,895	\$ 60,895	\$ 69,534	\$ 55,892
Capital	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 306,884</b>	<b>\$ 360,739</b>	<b>\$ 385,027</b>	<b>\$ 415,027</b>	<b>\$ 421,717</b>	<b>\$ 415,878</b>





# Library Summary

City of Melissa Annual Budget FY23

## Purpose Statement

The Melissa Public Library's mission is to foster life-long learning through diverse media and services that enrich and satisfy the needs of the community.

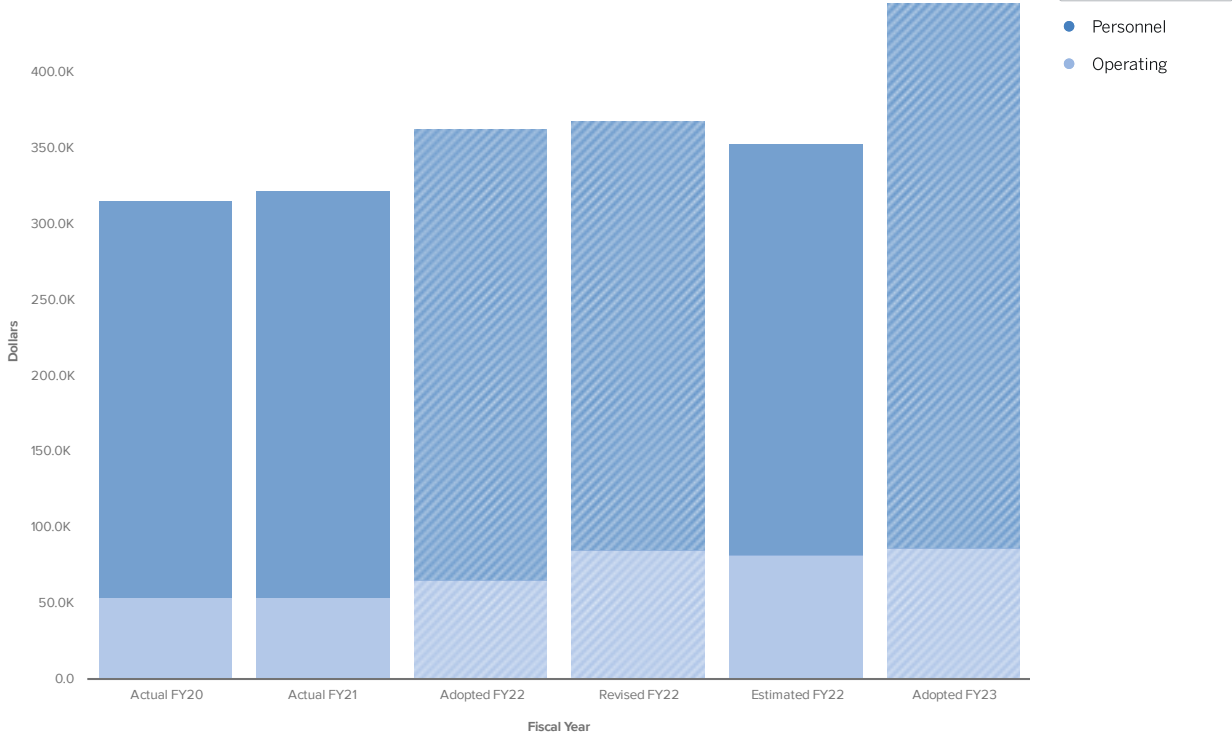
## Service Overview

The Melissa Public Library is a reliable resource center for the community providing free and equal access to information, materials, services and programs, and an advocate of intellectual freedom. It will acquire, organize and circulate books, non-print materials and services that help educate, enrich, entertain and inform individuals of all ages. The Library will promote and encourage the maximum use of its services and materials by the greatest number of people in its service area. The Melissa Public Library adheres to its logo—A Global Reach with Local Touch.



## Library Department Budget Summary 2020-2023

Visualization



Department Expenditures

Library Summary

	Actual FY20	Actual FY21	Adopted FY22	Revised FY22	Estimated FY22	Adopted FY23
Personnel	\$261,729	\$268,427	\$297,700	\$282,700	\$272,301	\$358,678
Operating	\$54,024	\$54,333	\$66,162	\$85,672	\$82,078	\$87,467
TOTAL	\$315,753	\$322,760	\$363,862	\$368,372	\$354,380	\$446,145

## Goals & Objectives

- Ensure that communication of library information and services is available to all using a variety of sources.
- Promote high quality programs and services for all ages and diverse populations and various levels of literacy.
- Provide public access to information technology; desktop computing, WiFi, basic skills and Insignia interaction.
- Youth Services Librarians will investigate the reimplementation of the “Family Place Workshops” as it correlates with the Family Place grant received in 2018.
- Youth Services Librarians will continue planning programming for Summer Reading, Halloween, Elementary and Junior Storytimes, crafts for various ages, and programming for tweens/teens.
- Continue to support local and regional library staff learning.
- Continue encouraging volunteers from community service assignments, schools, and organizations.
- Continue fine free program, winter wear collection and North Texas Feed the Need program support.



## Did You Know?

Melissa Public Library is home to 24,451 materials including books, dvds, board games, and video games!

## Personnel Schedule:

	FY20 Actual	FY21 Actual	FY22 Budgeted	FY23 Proposed
Library Director	1	1	1	1
Tech/Materials Library Clerk	1	1	1	1
Youth Services Librarians	2	2	2	2
Adult Services Librarians	0	0	0	0.5
Clerk	0.5	0.5	0.5	1
<b>Full Time</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>
<b>Part Time</b>	<b>0.5</b>	<b>0.5</b>	<b>0.5</b>	<b>1.5</b>
<b>On-Call/Contract Staff</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

## Key Indicators Of Performance:

	FY21 Actual	FY22 Actual	FY23 Proposed
Rate of Collection Turnover	2.30%	3.20%	3.50%
Circulation Per Capita	2.9	3.5	3.5
ACTIVITY WORKLOAD			
➤ Number of Items Circulated	55,710	60,000	63,000
➤ Number of Library Visitors	20,681	25,000	27,500
➤ Library Program Attendance	5242/222	6200/180	6500/200



# Building Maintenance Summary

City of Melissa Annual Budget FY23

## Purpose Statement

The mission of Building Maintenance is to provide a service for the employees of the City of Melissa to ensure a safe, comfortable and accommodating work place.

## Service Overview

The Building Maintenance department oversees all the maintenance and repairs for eleven (11) city facilities. The overall Building Maintenance Budget reflects line item/categorical increases reflect the maintenance of the services currently offered by the City of Melissa.

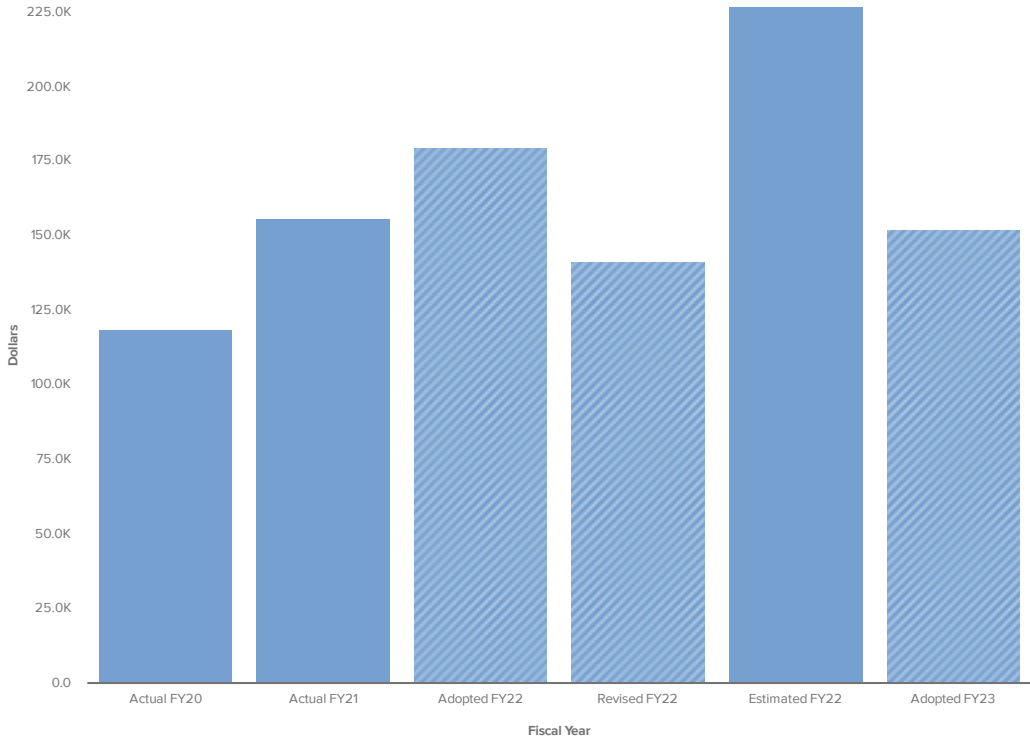
## Building Maintenance Department Budget Summary 2020-2023

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Visualization

Sort **Large to Small**

Operating



Department Expenditures

Building Maint Summary

	Actual FY20	Actual FY21	Adopted FY22	Revised FY22	Estimated FY22	Adopted FY23
Operating	\$118,482	\$155,851	\$179,521	\$141,521	\$226,784	\$152,165
TOTAL	\$118,482	\$155,851	\$179,521	\$141,521	\$226,784	\$152,165

Goals & Objectives

- To preserve the taxpayer’s investment in city facilities through preventative maintenance.
- To maintain city facilities ensuring a safe, functional and comfortable environment for citizens and staff.
- To respond to citizen’s and employee’s concerns in a timely manner.

Key Indicators Of Performance

	FY21 Actual	FY22 Actual	FY23 Adopted
Total square footage of facilities maintained	64,071	64,671	65,071
# of building & facilities maintained	11	12	12



# Water Summary

City of Melissa Annual Budget FY23

## Purpose Statement

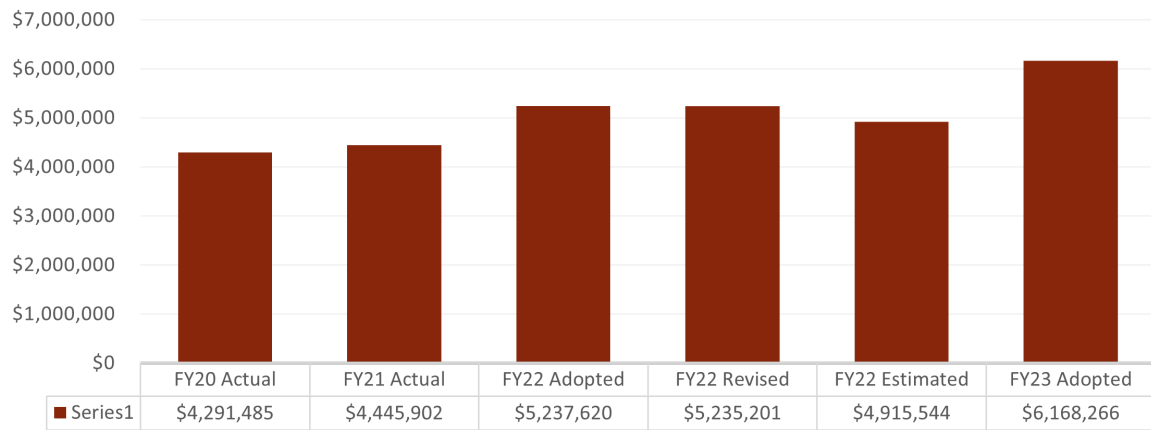
The mission of the Water Department is to provide the highest quality product as possible while maintaining a superior infrastructure to provide continuous service without interruptions, guaranteeing a clean and safe environment as well as sustaining a high quality of life.



## Service Overview

The Water Department is responsible for providing clean, safe water to the citizens and visitors of Melissa. The Water Department maintains and repairs a complex water system of valves, fire hydrants and customer service meters while regulating system pressure and water volume through calculated pump efficiencies, tower elevations and electronic controls. The Water Department maintains adequate pressure and volume with as little interruption in service as possible. The Water Department meets or exceeds regulations set by TCEQ. The City of Melissa Water Department maintains the highest water quality possible. The Water Department budget is adding staff and line item/categorical increases reflect the growth of the City and maintenance of the services currently offered by the City of Melissa.

## Water Department Budget Summary 2020-2023



## Department Expenditures

	FY20 Actual	FY21 Estimated	FY22 Adopted	FY22 Revised	FY22 Estimated	FY23 Adopted
Personnel	\$ 570,188	\$ 629,708	\$ 1,055,409	\$ 900,409	\$ 613,368	\$ 1,013,486
Operations	\$ 3,654,622	\$ 3,816,194	\$ 4,017,211	\$ 4,334,792	\$ 4,292,151	\$ 5,044,740
Capital	\$ 66,675	\$ 0	\$ 165,000	\$ 0	\$ 10,025	\$ 110,000
IT Computer Replacement Program	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 4,291,485</b>	<b>\$ 4,445,902</b>	<b>\$ 5,237,620</b>	<b>\$ 5,235,201</b>	<b>\$ 4,915,544</b>	<b>\$ 6,168,226</b>

## Goals & Objectives

- Continue to have no positive e-coli samples.
- Respond to customer complaints in a timely matter.
- Continue to develop and implement a valve and hydrant maintenance program working with the Fire Department.
- Develop and implement an inventory control plan.
- Obtain a 'Superior Water System' certification from TCEQ.
- Proactively maintain 'Leak Detection Program'.
- Public Education on Water Conservation tips and methods.





## Personnel Schedule

	FY20 Actual	FY21 Actual	FY22 Budgeted	FY23 Proposed
Public Works Director	1	1	1	1
Assistant Public Works Director	0	0	1	1
Maintenance Workers*	7.5	6.5	9.5	9.5
<b>Total</b>	<b>8.5</b>	<b>7.5</b>	<b>11.5</b>	<b>11.5</b>

\*Shares 1 Street Maintenance position with the General Fund

## Key Indicators Of Performance

	FY21 Actual	FY22 Estimated	FY23 Projected
All meters installed within 72 hours	100%	100%	100%
Complaints addressed within 24-48 hours or less	100%	100%	100%
Repaired leaks within 24 hours or less of notification	98%	99%	99%
*Total number of Service Orders for Public Works (All Departments)	6040	6200	6200

\*Total number of Service Orders for Public Works include meter read off/on, Commercial meter installs only, leak repair, leak investigation, water quality investigation, and other related Water Department items along with Sewer Department items such as stoppages, odor investigation, manhole repairs, and prevention maintenance, also Street Department items such as emergency pothole repairs, storm debris removal, sign/sign post repairs or replacements, add/remove signage, special sign requests, street sweeping/cleaning, sidewalk repairs, street light repairs, and drainage maintenance/repair.

## Activity Workload

	FY21 Actual	FY22 Estimated	FY23 Projected
Meters installed	1,100	700	24
Work orders completed	1,100	805	900
Line locates	11,070	12,000	10,000
Water leaks repaired	40	45	40

\*Note: 'Meters Installed' only pertain to 1-1/4" and larger meters. The Meter Tech Department install all 3/4" and 1" meters now.



# Wastewater Summary

City of Melissa Annual Budget FY23

## Purpose Statement

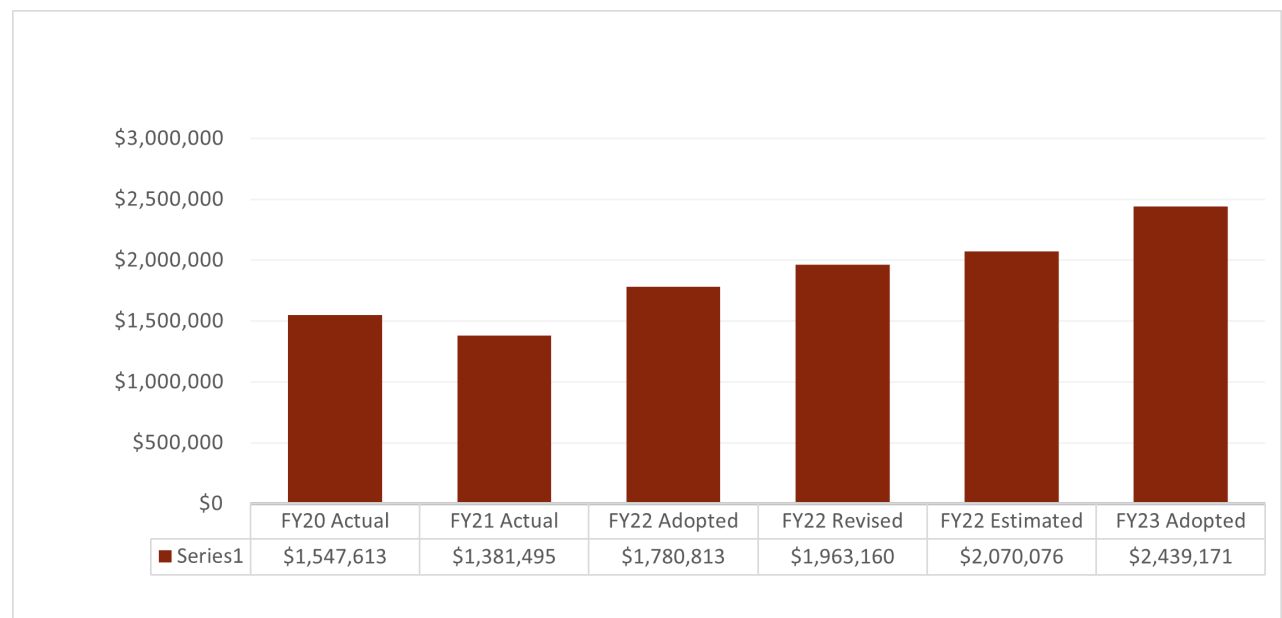
To provide a wastewater collection service that is continuous, safe and reliable for the protection of the environment and the public.



## Service Overview

The Wastewater Department maintains and repairs the City's wastewater lines and lift stations through constant electronic monitoring and visual checks of the system.

## Wastewater Department Budget Summary 2020-2023



## Department Expenditures

	FY20 Actual	FY21 Actual	FY22 Adopted	FY22 Revised	FY22 Estimated	FY23 Adopted
Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operations	\$ 1,547,613	\$ 1,381,495	\$ 1,780,813	\$ 1,963,160	\$ 2,070,076	\$ 2,439,171
Capital	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 1,547,613</b>	<b>\$ 1,381,495</b>	<b>\$ 1,780,813</b>	<b>\$ 1,963,160</b>	<b>\$ 2,070,076</b>	<b>\$ 2,439,171</b>

## Goals & Objectives

- Respond to citizen's concerns in a timely manner.
- Reduce infiltration by physical checks, smoke testing, maintenance program, and repair of faulty lines.
- Continue the Wastewater Easement Maintenance of all Interceptor Sewer Mains.
- Continue Collection/Manhole system Preventative Maintenance program.
- Report ALL Sanitary Overflows to TCEQ by Rules and Regulations.
- Public Education – Proper disposal of fats, grease, oil and medications.
- Continue the CMOM Program and partnering with NTMWD regional CMOM program.



## Activity Workload

	FY21 Actual	FY22 Estimated	FY23 Projected
Sewer camera program (based on new installs)	1150	1200	1250
Track number of sewer stoppage	12	12	14

## Personnel Schedule

	FY20	FY21	FY22	FY23
	Actual	Actual	Budgeted	Proposed
Public Works Director	1	1	1	1
Assistant Public Works Director	0	0	1	1
Maintenance Workers	7.5	6.5	9.5	9.5
<b>Total</b>	<b>8.5</b>	<b>7.5</b>	<b>11.5</b>	<b>11.5</b>

\*Public Works Personnel support both Water and Wastewater departments

## Key Indicators Of Performance

	FY21 Actual	FY22 Estimated	FY23 Projected
Response to customer calls within 24-72 hours	100%	100%	100%
Work orders identified and solved	1150	1200	1250

\*NOTE: Sewer Camera Inspections include Development Inspections for Certificate of Occupancy and Builders Inspections for Certificate of Occupancy.



# Utility Billing Summary

City of Melissa Annual Budget FY23

## Purpose Statement

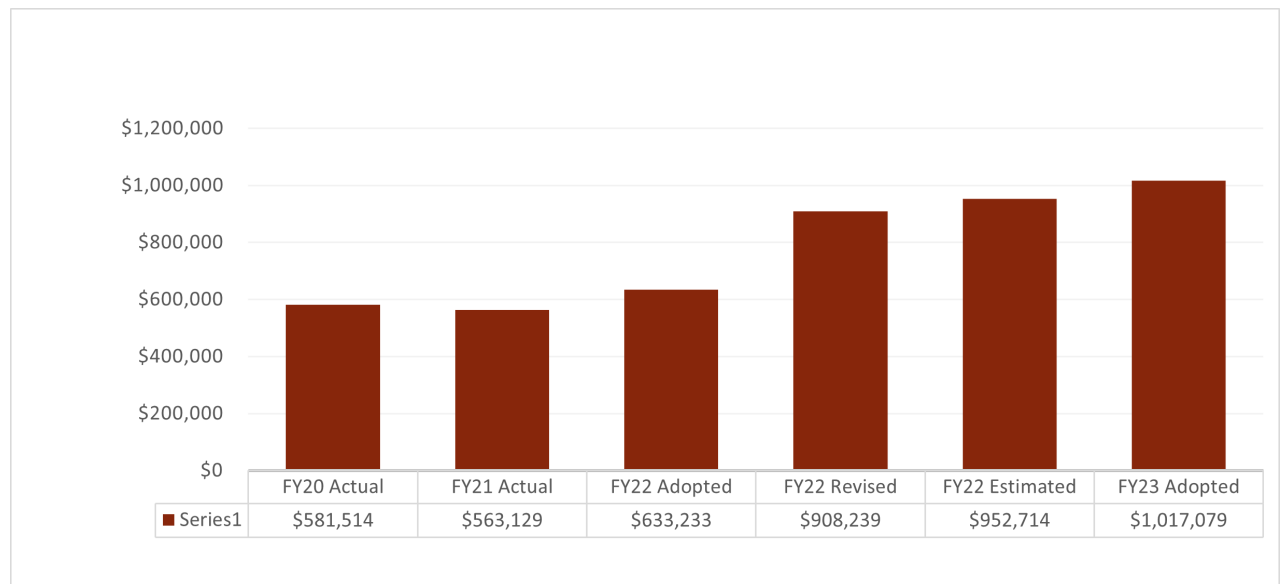
The mission of the Utility Billing Department is to ensure accuracy and efficiency in the assessment, distribution, and collection of utility charges. We will strive to provide customer service that will exceed all expectations by listening to our customers and responding to their needs in a timely, professional, courteous, and respectful manner.



## Service Overview

The Utility Billing (UB) Department bills and collects for all City utility services and contracted solid waste services and processes requests for new service connections. We provide friendly customer service in obtaining consumption history and reports on AMI metering system to determine customers usage history. As we continue to be the first point of contact for the city, we continue to strive in providing excellent customer service that will exceed expectations.

## Utility Billing Department Budget Summary 2020-2023



## Department Expenditures

	FY20 Actual	FY21 Actual	FY22 Adopted	FY22 Revised	FY22 Estimated	FY23 Adopted
Personnel	\$ 227,999	\$ 310,041	\$ 356,166	\$ 396,166	\$ 410,709	\$ 442,172
Operations	\$ 353,515	\$ 253,088	\$ 277,067	\$ 512,073	\$ 542,004	\$ 574,907
<b>TOTAL</b>	<b>\$ 581,514</b>	<b>\$ 563,129</b>	<b>\$ 633,233</b>	<b>\$ 908,239</b>	<b>\$ 952,714</b>	<b>\$ 1,017,079</b>

## Goals & Objectives

- To reduce the # of calls by utilizing Aclara One and our 2 Meter Tech positions by keeping a firm grasp on consumption history and possible leaks throughout the city before billed to the customers. Meter techs and staff have that communication with residents about high usage and bills.
- To continue to effectively communicate to our customers the importance of signing up for the online portal to keep track of your usage and sign up for alerts that would effectively benefit our water customers.
- Continue to exhibit and provide customer service that will reflect the City of Melissa's Mission and Vision.

## Personnel Schedule:

	FY20	FY21	FY22	FY23
	Actual	Actual	Budgeted	Proposed
Customer Relations Director	0	1	1	1
Utility Billing Clerk*	2.5	2.5	2.5	2.5
Administrative Services Manager	1	0	0	0
Meter Tech	0	1	2	2
<b>Total</b>	<b>3.5</b>	<b>4.5</b>	<b>5.5</b>	<b>5.5</b>

## Key Indicators Of Performance

Key Indicators of Performance	FY21 Actual	FY22 Estimated	FY23 Projected
# of registered users on the online portal	5,900 users	6500 users	7000 users
# of payments made on the online portal	31,832 transactions	37,000 transactions	42,000 transactions

## Activity Workload

	FY 21 Actual	FY 22 Estimated	FY 23 Projected
<b>Total # of residential meters</b>	5,978 connections	6,678 connections	7,278 connections



# Personnel Overview

City of Melissa Annual Budget FY23

## Personnel Overview

	FY18	FY19	FY20	FY21	FY22	FY23
Administration	7	7	6.5	6.5	6.5	10
Non-Departmental	0	0	0	0	0	0
Building Maintenance	0	0	0	0	0	0
Code Compliance	1	1	1	1	2	2
Dev & Neighborhood Services	2.5	2.5	2.5	3.5	3.5	3.5
Fire	9	10.5	13.5	15.5	15.5	19
Library	4	4.5	4.5	4.5	4.5	5.5
Municipal Court	2	2	1.5	1.5	1.5	1.5
Parks	3	3	3	3	4	4
Police	13	13	15.5	17.5	20	22.5
Streets	0.5	0.5	0.5	0.5	0.5	0.5
<b>General Fund Total</b>	<b>42</b>	<b>44</b>	<b>48.5</b>	<b>53.5</b>	<b>58</b>	<b>68.5</b>
	<b>FTE</b>	<b>FTE</b>	<b>FTE</b>	<b>FTE</b>	<b>FTE</b>	<b>FTE</b>
	<b>FY18</b>	<b>FY19</b>	<b>FY20</b>	<b>FY21</b>	<b>FY22</b>	<b>FY23</b>
Water/Wastewater	4.5	4.5	8.5	7.5	11.5	11.5
Utility Billing	2.5	2.5	3.5	4.5	5.5	5.5
<b>Enterprise Fund Total</b>	<b>7</b>	<b>7</b>	<b>12</b>	<b>12</b>	<b>17</b>	<b>17</b>
	<b>FTE</b>	<b>FTE</b>	<b>FTE</b>	<b>FTE</b>	<b>FTE</b>	<b>FTE</b>
<b>TOTAL CITY PERSONNEL</b>	<b>49</b>	<b>51</b>	<b>60.5</b>	<b>65.5</b>	<b>75</b>	<b>85.5</b>
	<b>FTE</b>	<b>FTE</b>	<b>FTE</b>	<b>FTE</b>	<b>FTE</b>	<b>FTE</b>

FTE = Full Time Employee or Equivalent

The City of Melissa personnel numbers have grown at a significantly lower rate than the population growth of the community. The net effect is that the City's employees have been providing a high level of services to more residents annually without the offset of more employees to keep up with the population growth. The FY23 Budget is adding the following positions: (2) Patrol Officers, (1) Part-Time to Full-Time Police Department Administration Assistant, (1) Communications, (3) Firefighters, (1) Part-Time to Full-Time Fire Marshall/Inspector, (1) Executive Director of Development, (1) HR Generalist, (1) Staff Accountant and (2) Part-Time Librarians.





# Capital Improvement Program (CIP)

City of Melissa Annual Budget FY23

## Capital Improvement Program (CIP)

As mentioned in the fund narratives, Capital line items cover large, one-time purchases or the cost for the payment for large pieces of equipment or vehicles over time. In FY22, 2% of the General Fund budget is allocated to routine capital purchases. All capital allocations with the General Fund and Enterprise Fund are for routine purchases consisting of annual payments for equipment such as patrol cars and fire apparatus, and public works equipment.

The Capital Improvement Plans for city infrastructure are designed to allow the City the opportunity to get ahead of the infrastructure demand and place itself in a positive position to begin the planning and installation of infrastructure that helps facilitate advanced economic development for Melissa. The FY23 budget supports the continuation of the projects currently underway.

PROJECT	FUNDING SOURCE	DESCRIPTION	OPERATING IMPACT	FORECASTED COST UPON COMPLETION	EXPENDED TO DATE	REMAINING BALANCE
Signalization	Certificate of Obligation (2018)	Allows for safe entrance and exit to the State road systems.	None	\$750,000	\$509,170	\$240,830
Downtown Overlay District Roadways	Certificate of Obligation (2018)	Redefines the road systems in and through downtown Melissa. The initial projects will be to design major corridors to incorporate new road sections and pedestrian components to set the framework for future commercial development.	None	\$1,000,000	\$635,762	\$364,238
Melissa Road - East/West	General Obligation Bond (2016)/(2018)	Construction - Melissa Rd from Hwy 5 to SH 121	No additional impact in FY 22	\$10,887,734	\$10,811,919	\$75,815
Melissa Road - West	Certificate of Obligation (2020)	For participation with Johnson Development Corporation (Trinity Falls) to construct three lanes of Melissa Road West	None	\$ 2,000,000	\$ 520,170	\$ 1,479,830
Cardinal/Highland Rds	Certificate of Obligation (2021)	Construction and connection of Cardinal and Highland Roads to SH5	None	\$ 5,500,000	\$ 136,597	\$ 5,363,403
High School Collector Roads	Certificate of Obligation (2021)	Construction and Design of roads surrounding High School	None	\$ 7,300,000	\$ 3,766,930	\$ 3,533,070
Sports Park Phase 4	Certificate of Obligation (2021)	Construction - Phase 4 of park amenities	Phase 4 will have no operational impact on FY22	\$ 6,200,000	\$ 5,921,839	\$ 278,161
Public Safety Complex Facility	Certificate of Obligation (2021)	Public Safety Complex	No impact until FY23	\$ 13,000,000	\$ 1,097,543	\$ 11,902,457
North Elevated Storage Tank Water Tower	Certificate of Obligation (2018)	Elevated water tower to account for required storage due to growth in the community.	Utilities for water pumping.	\$ 11,971,107	\$ 9,707,068	\$ 2,264,039
SH5 Utility Relocation w/Gravity Sewer	Certificate of Obligation (2021)	Utility relocation along SH5 w/Gravity Sewer	None	\$ 3,600,000	\$ 2,042,593	\$ 1,557,407



# Debt Service Summary - Narrative

City of Melissa Annual Budget FY23

During the summer of 2008, the City initiated the first phase of its transportation and water capital improvement plan. In doing so, the City was critically evaluated by both Standard and Poor's and Moody's Investor Services for the appropriate bond rating. The table below shows the increases awarded to the City by both agencies.

On January 30, 2009, both agencies evaluated the City once again for the issuance of the 2009 Bond for the City Hall construction project. Moody's upgraded the City of Melissa to an A3 at that time. Then in April 2010, Moody's Investors Service performed a recalibration of their municipal ratings to a global scale. As a result of this recalibration, the City of Melissa's rating was changed to "A1". This increase in rating is not considered an upgrade, but simply a recalibration.

Standard & Poor's evaluated the City in May 2018 reviewing the rating on Melissa's GO's and raised its rating to "AA-" from "A+". The recent upgrades to the bond ratings for Melissa are a key indicator of the health and stability of the organization and the financial position of the City.

Quality of Rating	Moody's	Standard & Poor's (S&P)
Best Quality	Aaa	AAA
High Quality	Aa1	AA+
	Aa2	AA
	Aa3	AA-
Upper Medium	A1	A+
	A2	A
	A3	A-
Medium Grade	Baa1	BBB+
	Baa2	BBB
	Baa3	BBB-

The following are the City of Melissa's policies related to debt and debt management as reviewed and approved by the Melissa City Council. These policies are reviewed annually during the budget process and are amended as needed.

The City of Melissa strives to manage debt issuance by reviewing the Maintenance and Operations allocation against the Interest and Sinking allocation. The City will strive to maintain a 65/35% ratio. This ratio is a guide only and may be amended as our growing community's needs dictate; however, this policy will be used as a measuring device before any debt is issued.

Legal Debt Limit: The State of Texas Attorney General limits the General Obligation (GO) debt that a city can issue to \$1.00 on the property tax rate. For FY23, the City's debt tax rate was \$0.098363 per \$100/valuation which is 22% of the \$0.456168 total tax rate for 2022.

Debt will be considered for any purpose that municipalities can fund in accordance with State Law of Texas. Under the direction of the City's financial advisor, any debt type and structure will be considered. Ideally, any debt sold should address a need identified in one of the City's Capital Improvements Plans (CIP). The CIP's should be reviewed before any debt is sold.

Debt should not be considered if it exceeds 25 years, unless a market standard exists to fund the project at a longer term.

If excess funds exist after addressing maintenance and operations, including reserve allocations and debt service commitments, outstanding debt principal amounts should be reviewed to make advance payments to buy down obligation. This scenario is reviewed during the budget process and approved by the City Council.

Methods for debt sales will be reviewed and recommended through the City's financial advisor, with approval by the City Council.

Bond proceeds shall be placed in the highest interest bearing account the City has access to, as long as the invested funds are fully collateralized.

Existing debt will be reviewed annually to determine if savings can be realized through refinancing or refunding opportunities.

**Summary of Current Year Net Liabilities - Debt**

<b>Fund</b>	<b>FY23 Principal</b>	<b>FY23 Interest</b>	<b>Total FY23 Payment</b>
General	\$ 1,515,000	\$ 939,596	\$ 2,454,596
Water	\$ 1,689,000	\$ 1,522,534	\$ 3,211,534
MIEDC	\$ 275,000	\$ 451,531	\$ 726,531
MCEDC	\$ 495,000	\$ 439,354	\$ 934,354
TIF	\$ 695,000	\$ 590,481	\$ 1,285,481
Park Development	\$ 415,000	\$ 504,544	\$ 919,544



# Debt Service Summary - Financial

City of Melissa Annual Budget FY23

2022-23 Budget Debt Service Summary								
Date	Description	Maturity Date	Principal	Principal	2022-23 Payable Interest	Fiscal Total	Commitment	as of 10/01/22 O/S Principal
<b>GENERAL FUND OBLIGATIONS</b>								
1/8/2013	General Obligation Bonds, Series 2013 Transportation Bond CIP - \$750,000 Milrany/CR 418 Refinanced 2004 & 2005 CO \$1,635,000	9/30/2032	\$ 2,430,000	\$ 210,000	\$ 19,962.50	\$ 229,962.50	General Fund	\$ 835,000
1/28/2015	Combination Tax and Revenue CO, Series 2015 \$1,100,000 City Hall Park \$7,290,000 Phase I 2015 Park Dev Plan \$1,695,000 Water Line to 100 acre Park	2/15/2040	\$ 10,085,000	\$ 35,000 \$ 240,000 \$ 55,000	\$ 28,425.00 \$ 188,206.26 \$ 43,743.76	\$ 63,425.00 \$ 428,206.26 \$ 98,743.76	General Fund - FY22 TIF CDC 4B Water Fund	\$ 8,340,000 \$ 910,000 \$ 6,030,000 \$ 1,400,000
1/28/2015	General Obligation Bonds, Series 2015 Transportation Bond CIP - Bond Election Nov 07 Milrany Road (3 year phase in Rd Impact fee 100% GF 18-19)	2/15/2035	\$ 2,100,000	\$ 95,000	\$ 48,353.76	\$ 143,353.76	General Fund	\$ 1,605,000
11/15/2016	General Obligation Bonds, Series 2016 Transportation Bond CIP - Bond Election Nov 07 Fannin Rd Design/Row - Melissa Rd East ROW	9/30/2036	\$ 630,000	\$ 30,000	\$ 18,400.00	\$ 48,400.00	General Fund	\$ 505,000
10/13/2016	Combination Tax and Revenue CO, Series 2016 \$4,450,000 Stiff Creek Sewer Improvements - NTMWD \$990,000 Land Acquisition for Park \$990,000 Land Acquisition for Water Tower site \$495,000 Melissa Rd West ROW \$1,780,000 Sports Park - Phase II \$1,985,000 Throckmorton Rd - Design/Construction 3 Year Phase in to GF with Road Impact Fee support	9/30/2036	\$ 10,020,000	\$ 180,000 \$ 40,000 \$ 40,000 \$ 20,000 \$ 75,000 \$ 80,000	\$ 130,400.00 \$ 27,800.00 \$ 27,800.00 \$ 14,600.00 \$ 52,300.00 \$ 55,800.00	\$ 310,400.00 \$ 67,800.00 \$ 67,800.00 \$ 34,600.00 \$ 127,300.00 \$ 135,800.00	Water Fund Park Dev Fee Fund Water Fund General Fund EDC 4B General Fund	\$ 7,935,000 \$ 3,350,000 \$ 715,000 \$ 715,000 \$ 375,000 \$ 1,345,000 \$ 1,435,000
10/13/2016	General Obligation Refunding & Improvements Bonds, Series 2016 Transportation Bond CIP - Bond Election Nov 07 - 2008 CO Refi Throckmorton Rd; CR 418; Fannin Rd; Rehab Projects; Melissa Rd Ph 2; and Impact Fee Study	9/30/2028	\$ 3,115,000	\$ 300,000	\$ 70,200.00	\$ 370,200.00	General Fund	\$ 1,980,000
7/13/2017	General Obligation Bonds, Series 2017 Transportation Bond CIP - Bond Election Nov 07 Davis Rd and Fannin Rd construction	9/30/2037	\$ 3,950,000	\$ 170,000 \$ 60,000	\$ 99,055.00	\$ 269,055.00 \$ 60,000.00	General Fund EDC 4A	\$ 3,185,000
7/13/2017	Combination Tax and Revenue CO, Series 2017 Throckmorton Rd 2.0m; Land Acquisition \$3.2m; Green Ribbon TxDOT Project \$500k	9/30/2037	\$ 5,705,000	\$ 245,000	\$ 141,287.50	\$ 386,287.50	General Fund	\$ 4,615,000
2018	Combination Tax and Revenue CO, Series 2018 proposed Signalization - Dart/Liberty Way/Pennsylvania, Storm Sirens, 100 acre Sports Park Ph 2 - Park Dev fee supported debt Cardinal/Highland/DOD roadway/utility - TIF New Water Tower - VWF	9/30/2043	\$ 17,450,000 \$ 650,000 \$ 8,000,000 \$ 1,000,000 \$ 7,800,000	\$ 500,000 \$ 20,000 \$ 225,000 \$ 30,000 \$ 225,000	\$ 553,700 \$ 20,668.76 \$ 253,943.76 \$ 31,775.00 \$ 247,312.50	\$ 1,053,700 \$ 40,668.76 \$ 478,943.76 \$ 61,775.00 \$ 472,312.50	General Fund Park Dev Fees TIF Water Fund	\$ 15,505,000 \$ 580,000 \$ 7,110,000 \$ 890,000 \$ 6,925,000
2018	General Obligation Bond, Series 2018 proposed Melissa Road - Construction (\$1m TIF funded debt)	9/30/2043	\$ 3,225,000 \$ 1,000,000	\$ 90,000 \$ 35,000 \$ 30,000	\$ 104,187.50 \$ 81,000.00 \$ 32,206.26	\$ 78,187.50 \$ 116,000.00 \$ 62,206.26	General Fund TIF - support \$2m FY22 TIF - \$1m	\$ 2,890,000 \$ 895,000
2020	Combination Tax and Revenue CO, Series 2020 Melissa Road West \$2m; Road design surrounding Hschooll \$500k	9/30/2045	\$ 2,475,000	\$ 70,000	\$ 64,281.26	\$ 134,281.26	I&S Fund balance	\$ 2,355,000
2020	Combination Tax and Revenue CO, Series 2020 Park projects	9/30/2045	\$ 1,980,000	\$ 55,000	\$ 51,400.00	\$ 106,400.00	General Fund	\$ 1,885,000
2021	Combination Tax and Revenue CO, Series 2021 Public Safety Complex - Facility design & Construction (\$9.5m) High School Collector roads construction (\$6.82m) Zplex Phase 4 (\$6.017m) 90 Acre Park - pond feature/Country Ridge Park/Trails (\$7m) Cardinal/Highland Construction - Utility & Roadway (\$5.5m) Public Works facility-buying Fire Station #1 (\$3.5 m) SH5 utility relocation/Gravity Sewer Pub Safety Complex (\$3.445m) Water Tower and Site work - balance to complete (\$2.0m)	9/30/2046	\$ 37,610,000 \$ 8,175,000 \$ 5,855,000 \$ 5,160,000 \$ 6,025,000 \$ 4,735,000 \$ 7,660,000	\$ 930,000 \$ 200,000 \$ 145,000 \$ 130,000 \$ 150,000 \$ 115,000 \$ 190,000	\$ 1,391,450 \$ 302,500.00 \$ 216,625.00 \$ 190,950.00 \$ 222,800.00 \$ 175,175.00 \$ 283,400.00	\$ 2,321,450.00 \$ 502,500.00 \$ 361,625.00 \$ 320,950.00 \$ 372,800.00 \$ 290,175.00 \$ 473,400.00	General Fund EDC 4A CDC 4B Park Dev fee fund TIF Water Fund	\$ 36,580,000
2021	General Obligation Refunding Bonds, Series 2021 refi 2012 GO Trans CIP, Berry Farms \$500k refi 2012 CO WF Fannin Rd waterline \$1.39m	9/30/2046	\$ 1,070,000 \$ 285,000 \$ 785,000	\$ 25,000 \$ 65,000	\$ 9,900.00 \$ 27,700.00	\$ 34,900.00 \$ 92,700.00	General Fund Water Fund	\$ 260,000 \$ 725,000
<b>Total Obligation - General Fund</b>				<b>\$ 1,515,000.00</b>	<b>\$ 939,596.28</b>	<b>\$ 2,454,596.28</b>		

**WATER FUND OBLIGATIONS**

1/15/2005	Contract Revenue Bonds, Series 2005 Greater Texoma Utility Authority (Collin-Grayson Project) Cities of Anna, Howe, Melissa and Van Alstyne	9/30/2029	\$ 2,800,000	\$ 155,000	\$ 60,909.50	\$ 215,909.50	<b>Water Fund</b>	\$ 1,080,000
				\$ 69,750	\$ 27,409.28	\$ 97,159.28	Divided by 4 Cities Melissa at 45% FY23	\$ 270,000
7/15/2006	State Participation Assistance Calculations GTUA-Collin Grayson Project - w/Anna, Howe and Van Alstyne	9/30/2040	\$ 8,675,000		\$ 915,789.71	\$ 915,789.71	<b>Water Fund</b>	\$ 8,675,000
				\$ -	\$ 412,105.37	\$ 412,105.37	Divided by 4 Cities Melissa at 45% FY23	\$ 2,168,750
11/1/2006	Contract Revenue Bonds, Series 2006 (TWDB-SRF) Melissa-Anna Interceptor Project Throckmorton-Trinity River Sewer Project	9/30/2026 (GTUA reserve)	\$ 1,745,000	\$ 110,000	\$ 17,082.50	\$ 127,082.50	<b>Water Fund</b> (4A participation)	\$ 460,000
2/20/2007	Contract Revenue Bonds, Series 2007 GTUA-Collin Grayson Project - w/Anna, Howe and Van Alstyne	9/30/2037	\$ 5,000,000	\$ 65,000	\$ 186,457.00	\$ 251,457.00	<b>Water Fund</b>	\$ 3,335,000
				\$ 29,250	\$ 83,905.65	\$ 113,155.65	Divided by 4 Cities Melissa at 45% FY23	\$ 833,750
1/31/2008	Contract Revenue Bonds, Series 2007 (CWSRF) Melissa-Anna Interceptor Project Throckmorton-Trinity River Sewer Project	9/30/2028 (GTUA reserve)	\$ 1,105,000	\$ 65,000	\$ 17,220.00	\$ 82,220.00	<b>Water Fund</b> (4A participation)	\$ 430,000
12/11/2009	Contract Revenue Bonds, Series 2009A (Dfund) (GTUA) Fitzhugh Sewer (part 1 of 2)	9/30/2029	\$ 1,085,000	\$ 65,000	\$ 27,280.00	\$ 92,280.00	<b>Water Fund</b>	\$ 540,000
12/11/2009	Contract Revenue Bonds, Series 2009B (CWSRF) (GTUA) Fitzhugh Sewer (part 2 of 2)	9/30/2029	\$ 1,400,000	\$ 85,000	\$ 27,247.50	\$ 112,247.50	<b>Water Fund</b>	\$ 665,000
1/8/2013	Certificate of Obligation, Series 2013 US 75 Util Reloc, Mel Rd Util reloc, Davis Rd sewer South Take Point water project	9/30/2032	\$ 4,705,000	\$ 245,000	\$ 64,621.26	\$ 309,621.26	<b>Water Fund</b>	\$ 2,780,000
7/1/2014	Certificate of Obligation, Series 2014 SH 121 Utility Relocation, AMR System	2/15/2034	\$ 2,150,000	\$ 100,000	\$ 50,256.26	\$ 150,256.26	<b>Water Fund</b>	\$ 1,485,000
1/28/2015	Combination Tax and Revenue CO, Series 2015 \$1,100,000 City Hall Park \$7,290,000 Phase I 2015 Park Dev Plan \$1,695,000 Water Line to 100 acre Park	2/15/2040	\$ 10,085,000	\$ 35,000	\$ 28,425.00	\$ 63,425.00	General Fund - FY22 TIF	\$ 8,340,000
				\$ 240,000	\$ 188,206.26	\$ 428,206.26	CDC 4B	\$ 6,030,000
				\$ 55,000	\$ 43,743.76	\$ 98,743.76	<b>Water Fund</b>	\$ 1,400,000
10/13/2016	Combination Tax and Revenue CO, Series 2016 \$4,450,000 Stiff Creek Sewer Improvements - NTMWD \$990,000 Land Acquisition for Park \$990,000 Land Acquisition for Water Tower site \$495,000 Melissa Rd West ROW \$1,780,000 Sports Park - Phase II \$1,985,000 Throckmorton Rd - Design/Construction 3 Year Phase in to GF with Road Impact Fee support	9/30/2036	\$ 10,020,000	\$ 180,000	\$ 130,400.00	\$ 310,400.00	<b>Water Fund</b>	\$ 7,935,000
				\$ 40,000	\$ 27,800.00	\$ 67,800.00	Park Dev Fee Fund	\$ 3,350,000
				\$ 40,000	\$ 27,800.00	\$ 67,800.00	<b>Water Fund</b>	\$ 715,000
				\$ 20,000	\$ 14,600.00	\$ 34,600.00	General Fund	\$ 715,000
				\$ 75,000	\$ 52,300.00	\$ 127,300.00	EDC 4B	\$ 375,000
				\$ 80,000	\$ 55,800.00	\$ 135,800.00	General Fund	\$ 1,345,000
								\$ 1,435,000
10/13/2016	General Obligation Refunding & Improvements Bonds, Series 2016 Water/Wastewater CIP Phase 1 - Refi CO 2008/2006 FM 2933 water main from 121 to 545, SW mains; Stiff Creek Sewer improvements; Davis Rd Gravity sewer interceptor, East Water Facility transmission line, and Fitzhugh sewer - 2006 Country Ridge CO	9/30/2028	\$ 1,680,000	\$ 165,000	\$ 35,050.00	\$ 200,050.00	<b>Water Fund</b>	\$ 1,000,000
2018	Combination Tax and Revenue CO, Series 2018 proposed Signalization - Dart/Liberty Way/Pennsylvania, Storm Sirens, 100 acre Sports Park Ph 2 - Park Dev fee supported debt Cardinal/Highland/DOD roadway/utility - TIF New Water Tower - WF	9/30/2043	\$ 17,450,000	\$ 500,000	\$ 553,700	\$ 1,053,700		\$ 15,505,000
			\$ 650,000	\$ 20,000	\$ 20,668.76	\$ 40,668.76	General Fund	\$ 580,000
			\$ 8,000,000	\$ 225,000	\$ 253,943.76	\$ 478,943.76	Park Dev Fees	\$ 7,110,000
			\$ 1,000,000	\$ 30,000	\$ 31,775.00	\$ 61,775.00	TIF	\$ 890,000
			\$ 7,800,000	\$ 225,000	\$ 247,312.50	\$ 472,312.50	<b>Water Fund</b>	\$ 6,925,000
2021	Combination Tax and Revenue CO, Series 2021 Public Safety Complex - Facility design & Construction (\$9.5m) High School Collector roads construction (\$6.82m) Zplex Phase 4 (\$6.017m) 90 Acre Park - pond feature/Country Ridge Park/Trails (\$7m) Cardinal/Highland Construction - Utility & Roadway (\$5.5m) Public Works facility-buying Fire Station #1 (\$3.5 m) SH5 utility relocation/Gravity Sewer Pub Safety Complex (\$3.445m) Water Tower and Site work - balance to complete (\$2.0m)	9/30/2046	\$ 37,610,000	\$ 930,000	\$ 1,391,450	\$ 2,321,450.00		\$ 36,580,000
			\$ 8,175,000	\$ 200,000	\$ 302,500.00	\$ 502,500.00	General Fund	
			\$ 5,855,000	\$ 145,000	\$ 216,625.00	\$ 361,625.00	EDC 4A	
			\$ 5,160,000	\$ 130,000	\$ 190,950.00	\$ 320,950.00	CDC 4B	
			\$ 6,025,000	\$ 150,000	\$ 222,800.00	\$ 372,800.00	Park Dev fee fund	
			\$ 4,735,000	\$ 115,000	\$ 175,175.00	\$ 290,175.00	TIF	
			\$ 7,660,000	\$ 190,000	\$ 283,400.00	\$ 473,400.00	<b>Water Fund</b>	
2021	General Obligation Refunding Bonds, Series 2021 refi 2012 GO Trans CIP, Berry Farms \$500k refi 2012 CO WF Fannin Rd waterline \$1.39m	9/30/2046	\$ 1,070,000	\$ 285,000	\$ 9,900.00	\$ 34,900.00	General Fund	\$ 260,000
			\$ 785,000	\$ 65,000	\$ 27,700.00	\$ 92,700.00	<b>Water Fund</b>	\$ 725,000
<b>Total Obligation - Water Fund</b>				<b>\$ 1,689,000.00</b>	<b>\$ 1,522,534.07</b>	<b>\$ 3,211,534.07</b>		

**MELISSA CDC 4B OBLIGATIONS**

12/29/2005	Combination Tax and Revenue CO, Series 2005A Fire Station \$100k, Tennis Courts \$250k, BMP \$144k, Hunter's Ridge Park \$5k, Historical House \$300k, plus expenses	2/15/2026	\$ 825,000	\$ 50,000	\$ 7,897.50	\$ 57,897.50	CDC 4B	\$ 220,000
1/28/2015	Combination Tax and Revenue CO, Series 2015 \$1,100,000 City Hall Park \$7,290,000 Phase I 2015 Park Dev Plan \$1,695,000 Water Line to 100 acre Park	2/15/2040	\$ 10,085,000	\$ 35,000 \$ 240,000 \$ 55,000	\$ 28,425.00 \$ 188,206.26 \$ 43,743.76	\$ 63,425.00 \$ 428,206.26 \$ 98,743.76	General Fund - FY22 TIF CDC 4B Water Fund	\$ 8,340,000 \$ 910,000 \$ 6,030,000 \$ 1,400,000
10/13/2016	Combination Tax and Revenue CO, Series 2016 \$4,450,000 Stiff Creek Sewer Improvements - NTMWD \$990,000 Land Acquisition for Park \$990,000 Land Acquisition for Water Tower site \$495,000 Melissa Rd West ROW \$1,780,000 Sports Park - Phase II \$1,985,000 Throckmorton Rd - Design/Construction 3 Year Phase in to GF with Road Impact Fee support	9/30/2036	\$ 10,020,000	\$ 180,000 \$ 40,000 \$ 40,000 \$ 20,000 \$ 75,000 \$ 80,000	\$ 130,400.00 \$ 27,800.00 \$ 27,800.00 \$ 14,600.00 \$ 52,300.00 \$ 55,800.00	\$ 310,400.00 \$ 67,800.00 \$ 67,800.00 \$ 34,600.00 \$ 127,300.00 \$ 135,800.00	Water Fund Park Dev Fee Fund Water Fund General Fund EDC 4B General Fund	\$ 7,935,000 \$ 3,350,000 \$ 715,000 \$ 715,000 \$ 375,000 \$ 1,345,000 \$ 1,435,000
2021	Combination Tax and Revenue CO, Series 2021 Public Safety Complex -Facility design & Construction (\$9.5m) High School Collector roads construction (\$6.82m) Zplex Phase 4 (\$6.017m) 90 Acre Park - pond feature/Country Ridge Park/Trails (\$7m) Cardinal/Highland Construction - Utility & Roadway (\$5.5m) Public Works facility-buying Fire Station #1 (\$3.5 m) SHS utility relocation/Gravity Sewer Pub Safety Complex (\$3.445m) Water Tower and Site work - balance to complete (\$2.0m)	9/30/2046	\$ 37,610,000	\$ 930,000 \$ 8,175,000 \$ 5,855,000 \$ 5,160,000 \$ 6,025,000 \$ 4,735,000 \$ 7,660,000	\$ 1,391,450 \$ 302,500.00 \$ 216,625.00 \$ 130,000 \$ 150,000 \$ 115,000 \$ 190,000	\$ 2,321,450.00 \$ 502,500.00 \$ 361,625.00 \$ 190,950.00 \$ 222,800.00 \$ 175,175.00 \$ 283,400.00	General Fund EDC 4A CDC 4B Park Dev fee fund TIF Water Fund	\$ 36,580,000
Total Obligation - CDC 4B				\$ 495,000.00	\$ 439,353.76	\$ 934,353.76		

**MELISSA EDC 4A OBLIGATIONS**

2006	Throckmorton-Trinity River Sewer Project Participation per Interlocal w/City dated July 28, 2006	9/30/2028				\$ 225,406.00	All EDC 4A FY18	
10/13/2016	General Obligation Refunding & Improvements Bonds, Series 2016 \$1,120,000 - Melissa Rd - 2006 CO Refi	9/30/2026	\$ 655,000	\$ 70,000	\$ 9,500.00	\$ 79,500.00	EDC 4A	\$ 290,000
7/13/2017	General Obligation Bonds, Series 2017 Transportation Bond CIP - Bond Election Nov 07 Davis Rd and Fannin Rd construction	9/30/2037	\$ 3,950,000	\$ 170,000 \$ 60,000	\$ 99,055.00	\$ 269,055.00 \$ 60,000.00	General Fund EDC 4A	\$ 3,185,000
2021	Combination Tax and Revenue CO, Series 2021 Public Safety Complex -Facility design & Construction (\$9.5m) High School Collector roads construction (\$6.82m) Zplex Phase 4 (\$6.017m) 90 Acre Park - pond feature/Country Ridge Park/Trails (\$7m) Cardinal/Highland Construction - Utility & Roadway (\$5.5m) Public Works facility-buying Fire Station #1 (\$3.5 m) SHS utility relocation/Gravity Sewer Pub Safety Complex (\$3.445m) Water Tower and Site work - balance to complete (\$2.0m)	9/30/2046	\$ 37,610,000	\$ 930,000 \$ 8,175,000 \$ 5,855,000 \$ 5,160,000 \$ 6,025,000 \$ 4,735,000 \$ 7,660,000	\$ 1,391,450 \$ 302,500.00 \$ 216,625.00 \$ 130,000 \$ 150,000 \$ 115,000 \$ 190,000	\$ 2,321,450.00 \$ 502,500.00 \$ 361,625.00 \$ 190,950.00 \$ 222,800.00 \$ 175,175.00 \$ 283,400.00	General Fund EDC 4A CDC 4B Park Dev fee fund TIF Water Fund	\$ 36,580,000
Total Obligation - EDC 4A				\$ 275,000.00	\$ 451,531.00	\$ 726,531.00		

**TAX INCREMENT FINANCING ZONE #1**

1/28/2015	Combination Tax and Revenue CO, Series 2015 \$1,100,000 City Hall Park \$7,290,000 Phase I 2015 Park Dev Plan \$1,695,000 Water Line to 100 acre Park	2/15/2040	\$ 10,085,000	\$ 35,000 \$ 240,000 \$ 55,000	\$ 28,425.00 \$ 188,206.26 \$ 43,743.76	\$ 63,425.00 \$ 428,206.26 \$ 98,743.76	General Fund - FY22 TIF CDC 4B Water Fund	\$ 8,660,000 \$ 945,000 \$ 6,260,000 \$ 1,455,000
10/13/2016	General Obligation Refunding & Improvements Bonds, Series 2016 2009 CO Refi - City Hall \$9,840,000 2006 CO Refi- Town Center Architect \$515k - falls off 9/30/2026	9/30/2034	\$ 8,140,000	\$ 450,000	\$ 240,500.00	\$ 690,500.00	TIF	\$ 6,350,000
2018	General Obligation Bond, Series 2018 proposed Melissa Road - Construction (\$1m TIF funded debt)	9/30/2043	\$ 3,225,000 \$ 1,000,000	\$ 90,000 \$ 35,000 \$ 30,000	\$ 104,187.50 \$ 81,000.00 \$ 32,206.26	\$ 78,187.50 \$ 116,000.00 \$ 62,206.26	General Fund TIF - support \$2m FY22 TIF - \$1m	\$ 2,890,000 \$ 895,000
2018	Combination Tax and Revenue CO, Series 2018 proposed Signalization - Dart/Liberty Way/Pennsylvania, Storm Sirens, 100 acre Sports Park Ph 2 - Park Dev fee supported debt Cardinal/Highland/DOD roadway/utility - TIF New Water Tower - WF	9/30/2043	\$ 17,450,000 \$ 650,000 \$ 8,000,000 \$ 1,000,000 \$ 7,800,000	\$ 500,000 \$ 20,000 \$ 225,000 \$ 30,000 \$ 225,000	\$ 553,700 \$ 20,668.76 \$ 253,943.76 \$ 31,775.00 \$ 247,312.50	\$ 1,053,700 \$ 40,668.76 \$ 478,943.76 \$ 61,775.00 \$ 472,312.50	General Fund Park Dev Fees TIF Water Fund	\$ 15,505,000 \$ 580,000 \$ 7,110,000 \$ 890,000 \$ 6,925,000
2021	Combination Tax and Revenue CO, Series 2021 Public Safety Complex -Facility design & Construction (\$9.5m) High School Collector roads construction (\$6.82m) Zplex Phase 4 (\$6.017m) 90 Acre Park - pond feature/Country Ridge Park/Trails (\$7m) Cardinal/Highland Construction - Utility & Roadway (\$5.5m) Public Works facility-buying Fire Station #1 (\$3.5 m) SHS utility relocation/Gravity Sewer Pub Safety Complex (\$3.445m) Water Tower and Site work - balance to complete (\$2.0m)	9/30/2046	\$ 37,610,000	\$ 930,000 \$ 8,175,000 \$ 5,855,000 \$ 5,160,000 \$ 6,025,000 \$ 4,735,000 \$ 7,660,000	\$ 1,391,450 \$ 302,500.00 \$ 216,625.00 \$ 130,000 \$ 150,000 \$ 115,000 \$ 190,000	\$ 2,321,450.00 \$ 502,500.00 \$ 361,625.00 \$ 190,950.00 \$ 222,800.00 \$ 175,175.00 \$ 283,400.00	General Fund EDC 4A CDC 4B Park Dev fee fund TIF Water Fund	\$ 36,580,000
Total Obligation - TIF				\$ 695,000	\$ 589,081	\$ 1,284,081.26		

PARK DEVELOPMENT FEE OBLIGATIONS									
10/13/2016	Combination Tax and Revenue CO, Series 2016	9/30/2036	\$ 10,020,000						\$ 7,935,000
	\$4,450,000 Stiff Creek Sewer Improvements - NTMWD			\$ 180,000	\$ 130,400.00	\$ 310,400.00	Water Fund		\$ 3,350,000
	<b>\$990,000 Land Acquisition for Park</b>			<b>\$ 40,000</b>	<b>\$ 27,800.00</b>	<b>\$ 67,800.00</b>	<b>Park Dev Fee Fund</b>		<b>\$ 715,000</b>
	\$990,000 Land Acquisition for Water Tower site			\$ 40,000	\$ 27,800.00	\$ 67,800.00	Water Fund		\$ 715,000
	\$495,000 Melissa Rd West ROW			\$ 20,000	\$ 14,600.00	\$ 34,600.00	General Fund		\$ 375,000
	\$1,780,000 Sports Park - Phase II			\$ 75,000	\$ 52,300.00	\$ 127,300.00	EDC 4B		\$ 1,345,000
	\$1,985,000 Throckmorton Rd - Design/Construction			\$ 80,000	\$ 55,800.00	\$ 135,800.00	General Fund		\$ 1,435,000
	3 Year Phase in to GF with Road Impact Fee support								
						\$ -	Road Impact Fees		
2018	Combination Tax and Revenue CO, Series 2018 proposed	9/30/2043	\$ 17,450,000	\$ 500,000	\$ 553,700	\$ 1,053,700			\$ 15,505,000
	Signalization - Dart/Liberty Way/Pennsylvania, Storm Sirens,		\$ 650,000	\$ 20,000	\$ 20,668.76	\$ 40,668.76	General Fund		\$ 580,000
	<b>100 acre Sports Park Ph 2 - Park Dev fee supported debt</b>		<b>\$ 8,000,000</b>	<b>\$ 225,000</b>	<b>\$ 253,943.76</b>	<b>\$ 478,943.76</b>	<b>Park Dev Fees</b>		<b>\$ 7,110,000</b>
	Cardinal/Highland/DOD roadway/utility - TIF		\$ 1,000,000	\$ 30,000	\$ 31,775.00	\$ 61,775.00	TIF		\$ 890,000
	New Water Tower - WF		\$ 7,800,000	\$ 225,000	\$ 247,312.50	\$ 472,312.50	Water Fund		\$ 6,925,000
						\$ -	W/WWW Impact 3 Yr Ph in WF - Year 3 of 3		
2021	Combination Tax and Revenue CO, Series 2021	9/30/2046	\$ 37,610,000	\$ 930,000	\$ 1,391,450	\$ 2,321,450.00			\$ 36,580,000
	Public Safety Complex -Facility design & Construction (\$9.5m)		\$ 8,175,000	\$ 200,000	\$ 302,500.00	\$ 502,500.00	General Fund		
	High School Collector roads construction (\$6.82m)		\$ 5,855,000	\$ 145,000	\$ 216,625.00	\$ 361,625.00	EDC 4A		
	Zplex Phase 4 (\$6.017m)		\$ 5,160,000	\$ 130,000	\$ 190,950.00	\$ 320,950.00	CDC 4B		
	<b>90 Acre Park - pond feature/Country Ridge Park/Trails (\$7m)</b>		<b>\$ 6,025,000</b>	<b>\$ 150,000</b>	<b>\$ 222,800.00</b>	<b>\$ 372,800.00</b>	<b>Park Dev fee fund</b>		
	Cardinal/Highland Construction - Utility & Roadway (\$5.5m)		\$ 4,735,000	\$ 115,000	\$ 175,175.00	\$ 290,175.00	TIF		
	Public Works facility-buying Fire Station #1 (\$3.5 m)		\$ 7,660,000	\$ 190,000	\$ 283,400.00	\$ 473,400.00	Water Fund		
	SHS utility relocation/Gravity Sewer Pub Safety Complex (\$3.445m)								
	Water Tower and Site work - balance to complete (\$2.0m)								
	<b>Total Obligation - Park Development Fees</b>			<b>\$ 415,000</b>	<b>\$ 504,544</b>	<b>\$ 919,543.76</b>			





# Planning Process

City of Melissa Annual Budget FY23

## Comprehensive Plan

Overview: The City adopted its first Comprehensive Plan in 2006 with the help of an outside consulting firm. The document reviewed many building blocks for community development including utilities, thoroughfares, parks, facilities, housing, among other topics. The action steps that were to be considered in the future were outlined in a specific chapter within the document. These action steps were designed to help the City address any existing issues identified through the study or to help the City proceed in the desired direction. The Comprehensive Plan was updated and adopted in 2015 and is available on the City's website at [www.cityofmelissa.com](http://www.cityofmelissa.com). Because the vast majority of the priorities identified in the 2015 edition are still relevant, an Addendum is currently underway to discuss specific development elements that have changed since 2015 due to State law modifications. The addendum should be adopted in the spring 2023.

FY23 Budget Impact: Continued implementation will be addressed with existing funding throughout various line items.



## Capital Improvement Programs:

Overview: The City adopted Capital Improvement Programs for water, wastewater, and transportation in 2007. The plans are for the ultimate growth of each of these systems and total in excess of \$100 million. Each plan is built upon the assumption of growth in the Melissa tax base/customers/community and established general timelines on what infrastructure needs to be in place if certain growth occurs. If the growth does not occur, the projects are not constructed until the need exists. In 2022, the City completed its first ten year CIP that is described above. The current Addendum referenced above will help the City develop its second phase of CIP implementation, especially in the eastern areas of Melissa.



FY23 Budget Impact: The FY23 budget provides continued support for existing Capital Improvement projects underway.

## Strategic Planning

Overview: The City Council initiated a strategic planning process to develop a revised Vision, Mission, and Strategic Priorities for the next three years and ten year time period. Continuation of the planning process is planned for FY23.

## Strategic Goals

- In response to the high growth, fund the right services at the right levels to protect community's investment
- Strengthen our ability to recruit and retain employees that provide core City services by investing in compensation initiatives that matter to workforce
- Provide support for an extremely lean organization
- Continue to plan and prepare for the future



# Ordinance Adopting FY23 Budget

City of Melissa Annual Budget FY23

CITY OF MELISSA, TEXAS

ORDINANCE NO. 2022-64

AN ORDINANCE OF THE CITY OF MELISSA, TEXAS APPROVING THE BUDGET FIGURES FOR FISCAL YEAR 2022-2023; ADOPTING A BUDGET AND APPROPRIATING RESOURCES FOR THE CITY OF MELISSA, TEXAS, FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2022; ACCEPTING INCORPORATED FINANCIAL POLICIES; PROVIDING FOR REPEALING, SAVINGS AND SEVERABILITY CLAUSES; PROVIDING FOR THE FILING OF THE BUDGET IN THE OFFICE OF THE COLLIN COUNTY CLERK; PROVIDING FOR AN EFFECTIVE DATE OF THIS ORDINANCE; AND PROVIDING FOR THE PUBLICATION OF THE CAPTION HEREOF.

WHEREAS, pursuant to the laws of the State of Texas, the Mayor of the City of Melissa, Texas ("Melissa") has submitted to the City Council of the City of Melissa, Texas (the "City Council") the proposed budget of the revenues and the expenditures for conducting the affairs of Melissa and providing a complete financial plan for the fiscal year beginning October 1, 2022 and ending September 30, 2023 and has filed the same with the City Secretary (the "budget"). A copy of the budget is attached hereto as Exhibit "A" and incorporated herein for all purposes; and

WHEREAS, a public hearing was held by the City Council on said budget on September 13, 2022, at which time said budget was fully considered, and interested taxpayers were given the opportunity to be heard by the City Council; and

WHEREAS, the City Council has studied the budget and listened to the comments of the taxpayers at the public hearings and has investigated and determined that adoption of the budget is in the best interest of Melissa; and

WHEREAS, the City Council finds that all legal notices, hearings, procedures and publishing requirements for the adoption of the budget have been performed or completed in the manner and form set forth by law.

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF MELISSA, TEXAS:**

**SECTION 1: Findings Incorporated.** The findings set forth above are incorporated into the body of this Ordinance as if fully set forth herein.

**SECTION 2: Adoption of Budget.** The proposed budget estimate of revenues and expenditures for Melissa, attached hereto as Exhibit "A", as submitted by the Mayor and appropriated by the City Council for the fiscal year beginning October 1, 2022 and ending September 30, 2023, is hereby approved and adopted.

**SECTION 3: Appropriation of Funds.** The sums below are hereby appropriated from the respective funds for the payment of expenditures on behalf of Melissa as established in the approved budget:

Fiscal Year 2022/2023

General Fund	\$ 15,351,642
Water Fund	\$ 15,499,294
General Debt Service	\$ 6,093,700
TIF #1	\$ 1,604,081
MIEDC 4A	\$ 1,184,737
MCEDC 4B	\$ 1,384,354

**SECTION 4: Savings/ Repealing Clause.** All provisions of any ordinance in conflict with this Ordinance are hereby repealed; but such repeal shall not abate any pending prosecution for violation of the repealed Ordinance, nor shall the repeal prevent prosecution from being commenced for any violation if occurring prior to the repeal of the Ordinance. Any remaining portions of conflicting ordinances shall remain in full force and effect.

**SECTION 5: Severability.** Should any section, subsection, sentence, clause or phrase of this Ordinance be declared unconstitutional or invalid by a court of competent jurisdiction, it is expressly provided that any and all remaining portions of this Ordinance shall remain in full force and effect. Melissa hereby declares that it would have passed this Ordinance, and each section, subsection, sentence, clause, or phrase thereof irrespective of the fact that any one or more sections, subsections, sentences, clauses, or phrases be declared unconstitutional or invalid.

**SECTION 6: Filing of Budget.** The City Secretary shall file a true and correct copy of the approved budget in the office of the Collin County Clerk.

**SECTION 7: Effective Date.** This Ordinance shall become effective from and after its passage and publication.

**DULY PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF MELISSA, TEXAS, ON THIS 13TH DAY OF SEPTEMBER, 2022.**

  
Jay Norcut, Mayor

ATTESTED TO AND  
CORRECTLY RECORDED BY:

  
Hope Cory, City Secretary



Dates of Publication: September 22, 2022 and September 29, 2022, *Anna-Melissa Tribune*

## EXHIBIT A

General Fund Budget Summary.

General Fund Revenue Detail

General Fund Detailed Budget by Department

Debt Service Fund Budget - General Fund Debt

Tax Increment Financing (TIF) Zone Budget

Water Fund Budget Summary.

Water Fund Detailed Budget by Department

Debt Service Fund Budget - Utility Fund Debt



# General Fund Budget Summary

City of Melissa Annual Budget FY23

01 GENERAL FUND						
Budget Summary						
	ACTUAL FY20	ACTUAL FY21	ADOPTED FY22	REVISED FY22	ESTIMATED FY22	ADOPTED FY23
<b>REVENUES</b>						
Administrative (01)	7,507,911	8,988,836	9,483,459	10,799,977	11,162,217	11,522,842
Development & Neighborhood Services (02)	3,185,934	4,633,451	2,491,390	6,013,390	6,910,270	3,022,500
Parks & Grounds (4)	525,945	187,621	125,000	193,000	209,453	125,000
Municipal Courts (5)	377,298	478,098	360,000	600,000	609,631	600,000
Police Department (6)	56,840	22,825	-	4,600	15,339	2,000
Fire Department (8)	258,125	299,113	63,000	128,200	160,764	72,000
Library Department (10)	6,886	9,384	6,600	17,327	30,279	7,300
<b>Total General Fund Revenue</b>	<b>\$11,918,939</b>	<b>\$14,619,329</b>	<b>\$12,529,449</b>	<b>\$17,756,494</b>	<b>\$19,097,953</b>	<b>\$15,351,642</b>
	ACTUAL FY20	ACTUAL FY21	ADOPTED FY22	REVISED FY22	ESTIMATED FY22	ADOPTED FY23
<b>EXPENSES BY DEPARTMENT</b>						
Non-Departmental	1,950,178	1,254,110	1,497,455	1,572,005	1,785,363	1,735,990
Administrative	1,120,535	1,045,342	1,079,513	2,498,395	2,586,745	1,427,981
Development Services	2,073,719	2,278,816	1,873,138	3,058,277	3,334,773	2,128,730
Code Enforcement	75,981	85,051	172,701	79,960	122,812	183,184
Parks	748,351	1,011,564	1,041,830	1,247,330	1,265,993	1,181,548
Municipal Courts	282,274	311,855	261,711	380,361	373,678	370,775
Police	1,931,985	2,096,102	2,748,952	2,557,531	2,575,296	3,491,875
Street	317,422	365,785	540,776	425,376	439,418	667,559
Fire	1,967,838	2,117,780	2,445,858	2,556,958	2,576,815	3,205,704
IT	267,994	301,290	324,132	354,132	352,183	359,986
Library	315,753	322,760	363,862	368,372	354,380	446,144
Building Maintenance	118,482	155,851	179,521	141,521	226,784	152,165
<b>Total General Fund Expenditures</b>	<b>\$11,170,512</b>	<b>\$11,346,306</b>	<b>\$12,529,449</b>	<b>\$15,240,218</b>	<b>\$15,994,240</b>	<b>\$15,351,641</b>



# General Fund Revenue Details

City of Melissa Annual Budget FY23

01 GENERAL FUND Revenue Details						
	Actual FY20	Actual FY21	Adopted FY22	Revised FY22	Estimated FY22	Adopted FY23
<b>General Revenue</b>						
4110 CURRENT PROPERTY TAXES	4,553,989	5,271,248	6,488,399	6,228,399	6,244,717	7,693,716
4120 DELINQUENT PROPERTY TAXES	31,027	183,105	40,000	110,000	116,493	40,000
4130 PENALTIES & INTEREST	48,625	22,920	25,000	25,000	28,940	25,000
4145 COLLIN COUNTY/CHILD SAFETY	6,593	7,295	6,000	6,000	13,863	6,000
4160 SALES TAX	1,699,384	2,320,640	1,800,000	3,100,000	3,235,975	2,500,000
4170 FRANCHISE FEES/TAXES	582,322	605,730	600,000	600,000	758,113	642,619
4210 LIQUOR LICENSE REGISTRATION	1,649	1,744		-	2,227	
4220 LEASE REVENUE	109,889	100,049	99,060	99,060	108,118	99,060
4310 Donations		25,000		25,000	25,000	
4315 TRANSFER IN	193,187	339,455	350,000	406,518	406,518	441,447
4330 INTEREST	270,184	84,817	50,000	175,000	209,576	50,000
4380 MISCELLANEOUS INCOME	1,911	26,431	25,000	25,000	146	25,000
4990 GAIN/LOSS ON SALE OF FIXED ASSETS	9,150	402		-	12,530	-
<b>TOTAL 01 General Revenue</b>	<b>7,507,911</b>	<b>8,988,836</b>	<b>9,483,459</b>	<b>10,799,977</b>	<b>11,162,217</b>	<b>11,522,842</b>
<b>DEVELOPMENT &amp; NEIGHBORHOOD SVCS</b>						
4180 LICENSES & PERMITS	2,446,953	3,568,627	1,956,492	5,178,992	5,601,255	2,500,000
4181 LICENSES - CONTRACTOR	18,225	36,544	22,500	35,000	39,341	22,500
4190 PLATTING & DEVELOPMENT	719,751	1,028,280	512,398	799,398	1,269,674	500,000
4380 MISCELLANEOUS INCOME	1,004					
<b>TOTAL 02 DEVELOPMENT &amp; NEIGHBORHOOD SERVICES</b>	<b>3,185,934</b>	<b>\$4,633,451</b>	<b>\$2,491,390</b>	<b>\$6,013,390</b>	<b>\$6,910,270</b>	<b>\$3,022,500</b>
<b>PARKS &amp; GROUNDS</b>						
4310 Donations	400,000	35,000				
4380 MISCELLANEOUS INCOME		885			1,285	
4990 GAIN/LOSS ON SALE OF FIXED ASSETS	4,862					
4340 PARK RENTAL FEES	91,083	121,736	50,000	118,000	133,168	50,000
4345 PARK MAINTENANCE/SUPPORT	30,000	30,000	75,000	75,000	75,000	75,000
<b>TOTAL 04 PARKS &amp; GROUNDS</b>	<b>525,945</b>	<b>187,621</b>	<b>125,000</b>	<b>193,000</b>	<b>209,453</b>	<b>125,000</b>
<b>MUNICIPAL COURTS</b>						
4140 COURT FINES	377,298	478,098	360,000	600,000	609,631	600,000
4320 GRANTS						
<b>TOTAL 05 MUNICIPAL COURTS</b>	<b>377,298</b>	<b>478,098</b>	<b>360,000</b>	<b>600,000</b>	<b>609,631</b>	<b>600,000</b>
<b>POLICE DEPARTMENT</b>						
4155 LAW ENFORCEMENT OFFICER STAND/TRAINING	1,352	1,384	-	1,200	1,197	1,200
4380 MISCELLANEOUS INCOME	3,759	7,190	-	3,400	12,035	
4180 LICENSES AND PERMITS	625	750	-	-	1,000	
4157 GOLF CARTS	620	860	-	-	1,000	800
4320 GRANTS	992		-	-	-	
4330 INTEREST - PD DRUG/SEIZURE ACCT	388	82	-	-	50	
4311 DONATIONS	1,700		-	-	-	
4990 GAIN/LOSS ON SALE OF FIXED ASSETS	47,115	12,499	-	-	-	
4150 POLICE REPORTS	289	60	-	-	57	-
<b>TOTAL 06 POLICE</b>	<b>56,840</b>	<b>\$22,825</b>	<b>\$0</b>	<b>\$4,600</b>	<b>\$15,339</b>	<b>\$2,000</b>
<b>FIRE DEPARTMENT</b>						
4185 FIRE DEPARTMENT INSURANCE REIMBURSE	31,338	16,970	20,000	20,000	21,883	20,000
4220 LEASE REVENUE		1,000		12,000	12,000	
4360 FIRE DEPT DONATIONS	1,000					
4365 FIRE DEPT./COLLIN COUNTY	52,588	51,605	43,000	52,000	51,935	52,000
4320 GRANTS	164,492	8,450		36,000	36,401	
4380 MISCELLANEOUS INCOME	5	12,038		8,200	22,470	
4990 GAIN/LOSS ON SALE OF FIXED ASSETS	8,702	209,050			16,075	
<b>TOTAL 08 FIRE</b>	<b>258,125</b>	<b>\$299,113</b>	<b>\$63,000</b>	<b>\$128,200</b>	<b>\$160,764</b>	<b>\$72,000</b>
<b>LIBRARY DEPARTMENT</b>						
4385 LIBRARY FINES	0	-	300	-	1	-
4382 LIBRARY SERVICES - COPIES	1,523	1,850	1,800	300	2,819	1,800
4384 LIBRARY SERVICES - FAX	608	629	-	1,800	606	
4387 NOTARY FEES	1,215	2,039	1,000	1,000	2,827	2,000
4395 LIBRARY DONATIONS	1,455	2,061	3,500	3,500	3,242	3,500
4383 Misc Library Services	13	-	-	-	-	
4388 FOMPL/FUNDRAISING	1,432	2,665	-	-	-	
4380 MISCELLANEOUS INCOME	99	18	-	-	12	
4410 GRANTS	541	123	-	10,727	20,771	
4390 COLLIN COUNTY/LIBRARY	-	-	-	-	-	-
<b>TOTAL 10 LIBRARY</b>	<b>\$6,886</b>	<b>\$9,384</b>	<b>\$6,600</b>	<b>\$17,327</b>	<b>\$30,279</b>	<b>\$7,300</b>
<b>Total General Fund Revenue</b>	<b>11,918,941</b>	<b>14,619,329</b>	<b>12,529,449</b>	<b>17,756,494</b>	<b>19,097,951</b>	<b>15,351,642</b>



# General Fund Budget by Department

City of Melissa Annual Budget FY23

## General Fund Detailed Budget by Department

GENERAL FUND DETAILED BUDGET						
00 NON-DEPARTMENTAL						
LINE ITEMS	ACTUAL FY20	ACTUAL FY21	ADOPTED FY22	REVISED FY22	ESTIMATED FY22	ADOPTED FY23
5197 EMPLOYEE APPREC-RECOGNITION	\$ -	\$ -	\$ -	\$ -	\$ 1,507	\$ -
5220 ANIMAL CONTROL	\$ 37,845	\$ 43,115	\$ 40,000	\$ 45,000	\$ 45,073	\$ 45,073
5230 APPRAISAL DISTRICT	\$ 51,662	\$ 62,874	\$ 65,000	\$ 74,000	\$ 74,265	\$ 81,000
5260 ENGINEERING	\$ 69,525	\$ 58,007	\$ 80,000	\$ 80,000	\$ 85,522	\$ 80,000
5290 SECURITY	\$ 1,725	\$ 4,177	\$ 1,500	\$ 1,500	\$ 1,890	\$ 1,500
5310 DUES & MEMBERSHIPS	\$ -	\$ -	\$ -	\$ 3,300	\$ 3,260	\$ 3,581
5321 SHIPPING & COURIER SVC	\$ -	\$ -	\$ -	\$ -	\$ 2	\$ -
5343 Chapter 380 REIMBURSEMENT INCENTIVES	\$ 250,163	\$ 448,290	\$ 381,500	\$ 681,500	\$ 897,385	\$ 560,000
5344 ECONOMIC DEVELOPMENT	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
5371 R&R FUND - CITY HALL	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
5372 DESIGNATED CAPITAL PROJECT FUNDS	\$ 995,135	\$ -	\$ -	\$ -	\$ -	\$ -
5374 DESIGNATED FUND: SPECIAL PROJECTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5375 DESIGNATED FUND: Road Repair and Replacement	\$ 156,536	\$ 156,536	\$ 156,536	\$ 156,536	\$ 156,536	\$ 156,536
5390 PROFESSIONAL SERVICES	\$ 26,824	\$ 74,494	\$ 65,250	\$ 50,250	\$ 52,282	\$ 34,300
5400 AUDIT FEES	\$ 12,040	\$ 12,643	\$ 12,000	\$ 12,000	\$ 14,005	\$ 15,000
5410 LEGAL FEES	\$ 58,452	\$ 68,487	\$ 70,000	\$ 70,000	\$ 75,476	\$ 85,000
5415 ENVIRONMENTAL SVCS	\$ 8,656	\$ 9,832	\$ 7,500	\$ 11,500	\$ 11,712	\$ 7,500
5420 INSURANCE	\$ 156,582	\$ 176,770	\$ 185,000	\$ 215,000	\$ 211,821	\$ 215,000
5430 TELEPHONE	\$ 12,234	\$ 13,573	\$ 9,600	\$ 19,600	\$ 24,717	\$ 20,000
5356 COMMUNICATIONS	\$ 9,778	\$ 5,189	\$ 3,369	\$ 3,369	\$ 2,100	\$ 36,000
5435 INTERNET SERVICE	\$ 1,416	\$ 1,474	\$ 1,200	\$ 9,200	\$ 7,369	\$ 1,500
5440 TRAVEL EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ 906	\$ -
5470 UTILITIES	\$ 58,361	\$ 53,549	\$ 70,000	\$ 60,000	\$ 52,886	\$ 70,000
5500 MISC	\$ (110)	\$ -		\$ -	\$ -	
5512 Celebration of Freedom	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5513 Community Events		\$ 30,101	\$ 35,000	\$ 35,000	\$ 30,800	\$ 35,000
5618 CONDEMNED PROPERTY DEMOLITION	\$ -	\$ -	\$ -	\$ 5,250	\$ -	
5635 CHARITABLE CONTRIBUTIONS	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 850	\$ 1,000
5266 CAPITAL OUTLAY	\$ 8,355	\$ -	\$ -	\$ -	\$ -	\$ -
5639 MCKINNEY URBAN TRANSIT DISTRICT	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ -	\$ 3,000
5971 CIP - STORM SIREN GRANT PROJECT	\$ 94,230	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance Contribution		\$ -	\$ 275,000	\$ -	\$ -	\$ 250,000
5950 TRANSFER OUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>OPERATIONS TOTAL</b>	<b>\$ 2,044,408</b>	<b>\$ 1,254,110</b>	<b>\$ 1,497,455</b>	<b>\$ 1,572,005</b>	<b>\$ 1,785,363</b>	<b>\$ 1,735,990</b>
<b>01-00 TOTAL</b>	<b>\$ 2,044,408</b>	<b>\$ 1,254,110</b>	<b>\$ 1,497,455</b>	<b>\$ 1,572,005</b>	<b>\$ 1,785,363</b>	<b>\$ 1,735,990</b>

GENERAL FUND DETAILED BUDGET 01 ADMINISTRATION						
LINE ITEMS	ACTUAL FY20	ACTUAL FY21	ADOPTED FY22	REVISED FY22	ESTIMATED FY22	ADOPTED FY23
5110 SALARIES & WAGES	625,816	624,158	657,678	667,678	694,583	866,624
5115 SALARIES - OVERTIME	2,384	1,111	0	2,000	2,288	0
5145 LONGEVITY PAY	2,196	2,396	2,736	2,736	2,588	2,880
5190 CONTRACT LABOR		0	0	6,800	6,789	0
5150 SOCIAL SECURITY EXPENSE	31,668	31,499	38,861	38,861	33,118	45,469
5155 MEDICARE EXPENSE	8,780	9,095	9,088	9,088	9,488	12,403
5160 SUTA EXPENSE	1,188	1,558	54	54	251	2,016
5166 LONG TERM DISABILITY	1,695	910	1,029	1,029	835	1,185
5170 TMRS EXPENSE	85,030	88,389	112,983	112,983	117,790	154,075
5191 Annual Drivers License Check	827	506	0	0	0	0
5192 RECRUITING EXPENSES	669	165	7,915	1,015	1,007	0
5195 DRUG SCREENING	40	80	0	0	148	40
5192 BACKGROUND CHECK		0	0	0	0	0
5196 MISC EMPLOYEE EXPENSE	1,731	1,627	1,431	1,431	3,195	1,500
5197 EMPLOYEE APPRECIATION-RECOGNITION	4,906	5,370	5,950	7,450	5,862	6,000
5198 EMPLOYEE SPECIAL EVENTS	7,299	6,976	6,500	16,500	16,162	6,500
5510 GROUP HEALTH INSURANCE	82,568	78,823	82,938	65,938	75,985	102,951
<b>PERSONNEL TOTAL</b>	<b>\$ 856,798</b>	<b>\$ 852,662</b>	<b>\$ 927,163</b>	<b>\$ 933,563</b>	<b>\$ 970,090</b>	<b>\$ 1,201,642</b>
5240 CITY COUNCIL EXPENSE	4,819	7,536	5,000	11,000	12,051	6,500
5241 CITY COUNCIL TRAINING/TRAVEL	6,657	2,637	7,105	9,105	10,019	7,500
5245 CITY COUNCIL TECHNOLOGY	6,260	5,202	5,000	7,500	7,482	8,200
5245 BOARDS AND COMMISSION APPRECIATION	0	0	4,000	0	0	4,000
5250 ELECTION EXPENSE		146	5,000	20,000	19,742	10,000
5260 ENGINEERING	69	0	0	0	0	0
5280 OFFICE SUPPLIES	6,851	4,672	6,000	8,000	8,267	6,000
5310 DUES & MEMBERSHIPS	11,501	9,561	6,683	10,183	10,429	9,075
5320 POSTAGE AND DELIVERY	1,495	1,763	2,000	2,000	2,163	2,000
5321 SHIPPING AND COURIER SVC	418	464	900	900	201	500
5330 PUBLICATIONS AND SUBSCRIPTIONS	1,314	1,035	920	920	0	1,000
5340 LEGAL ADVERTISING	13,877	11,438	8,000	12,000	12,879	14,000
5341 PROMOTIONAL MATERIALS	426	210	0	0	0	0
5350 PRINTING AND REPRODUCTION	2,519	2,231	2,000	2,000	1,149	2,000
5343 ECONOMIC DEVELOPMENT INCENTIVE	11,157	0	0	0	0	0
5352 CODIFICATION OF ORDINANCES	5,833	3,457	8,000	8,000	7,115	7,000
5356 COMMUNICATIONS	983	1,019	0	0	865	0
5357 WEBSITE MAINTENANCE	0	0	4,500	0	0	5,000
5360 EQUIPMENT	0	3,238	0	0	0	0
5361 EQUIPMENT RENTAL	1,392	1,392	1,400	1,400	1,414	1,400
5370 CONTRACT REPAIR & MAINTENANCE	432	432		0	432	0
5375 VEHICLE REPAIR & MAINTENANCE	0	0	0	0	161	0
5376 BLDG REPAIR & MAINTENANCE	1,525	745	0	0	0	0
5378 BARKER HOUSE EXPENSE	0	0	0	0	0	0
5380 VEHICLE EXPENSE	906	566	0	0	769	0
5385 VEHICLE FUEL	1,451	1,579	1,200	2,200	2,151	1,600
5390 PROFESSIONAL SERVICES - HR RELATED	88,826	67,955	27,224	82,224	108,650	48,826
5405 PROPERTY TAXES	0	0	0	0	83	0
5410 LEGAL FEES	37,962	28,745	12,000	12,000	12,026	30,000
5420 INSURANCE	946	50	0	0	850	0
5430 TELEPHONE	7,426	3,736	7,820	4,820	3,709	3,700
5432 WIRELESS TELEPHONE EXP	1,068	455	4,800	4,800	3,987	2,900
5435 INTERNET SERVICE	0	0	0	0	0	0
5436 COMPUTER EXPENSES	3,215	694	0	0	1,912	0
5438 COMPUTER HARDWARE/SOFTWARE	0	0	0	59,000	58,756	12,618
5439 BUSINESS MEALS	2,276	2,315	3,000	3,000	4,802	3,000
5440 TRAVEL EXPENSES	2,180	291	7,615	7,615	5,536	10,848
5441 MILEAGE REIMBURSEMENT	428	289	500	500	701	962
5442 VEHICLE LEASE	9,181	8,441	8,573	8,573	7,691	8,400
5450 UNIFORMS	596	286	1,000	1,000	361	1,000
5460 TRAINING	5,598	5,555	4,110	4,110	3,931	5,810
5480 IMPACT FEE CREDITS	0	0	0	0	0	0
5500 MISC EXPENSE	1,140	294	0	0	12,013	0
5509 PROPERTY TAX EXPENSE	1,113	0	0	0	0	0



5550 SUPPLIES	3,540	3,875	4,000	1,500	1,704	4,000
5511 CHAMBER OF COMMERCE	0	500	0	0	0	0
5520 TRANSFER OUT		3,517		0	0	0
5573 COLLIN COUNTY FILING FEE	2,742	5,861	1,500	6,500	7,037	6,000
5574 DOCUMENT MANAGEMENT	616	0	2,500	0	0	2,500
5665 BOND ISSUE COST	0	0	0	0	0	0
5635 CHARITABLE CONTRIBUTION	0	500	0	0	0	0
<b>OPERATIONS TOTAL</b>	<b>\$ 248,737</b>	<b>\$ 192,680</b>	<b>\$ 152,350</b>	<b>\$ 290,850</b>	<b>\$ 331,038</b>	<b>\$ 226,339</b>
5620 CAPITAL OUTLAY BUILDING		0	0	0	0	0
5910 CAPITAL OUTLAY	15,000	0	0	1,273,982	1,285,617	0
<b>CAPITAL TOTAL</b>	<b>\$ 15,000</b>	<b>0</b>	<b>0</b>	<b>1,273,982</b>	<b>1,285,617</b>	<b>0</b>
<b>01-01 TOTAL</b>	<b>\$1,120,535</b>	<b>\$ 1,045,342</b>	<b>\$ 1,079,513</b>	<b>\$2,498,395</b>	<b>\$ 2,586,745</b>	<b>\$ 1,427,981</b>

GENERAL FUND DETAILED BUDGET						
02 DEVELOPMENT & NEIGHBORHOOD SERVICES						
LINE ITEMS	ACTUAL FY20	ACTUAL FY21	ADOPTED FY22	REVISED FY22	ESTIMATED FY22	ADOPTED FY23
5110 SALARIES & WAGES	143,903	176,695	219,972	\$ 224,972	\$ 223,775	\$ 238,320
5115 SALARIES - OVERTIME	2,115	8,630	10,000	\$ 10,000	\$ 11,233	\$ 12,000
5145 LONGEVITY PAY	1,000	388	2,392	\$ 592	\$ 552	\$ 712
5150 SOCIAL SECURITY EXPENSE	7,861	11,164	14,315	\$ 14,315	\$ 14,128	\$ 15,563
5155 MEDICARE EXPENSE	1,839	2,611	3,348	\$ 3,348	\$ 3,304	\$ 3,639
5160 SUTA EXPENSE	418	725	405	\$ 405	\$ 62	\$ 882
5166 LONG TERM DISABILITY	160	348	205	\$ 205	\$ 430	\$ 432
5170 TMRS EXPENSE	18,138	26,912	40,556	\$ 40,556	\$ 41,426	\$ 44,383
5195 DRUG SCREENING	0	0	45	\$ 45	\$ -	\$ -
5197 EMPLOYEE APPRECIATION-RECOGNITION	0	0	500	\$ 500	\$ 500	\$ 500
5510 GROUP HEALTH INSURANCE	21,219	28,624	55,266	\$ 32,266	\$ 36,273	\$ 42,470
<b>PERSONNEL TOTAL</b>	<b>\$ 196,653</b>	<b>\$ 256,097</b>	<b>\$ 347,004</b>	<b>\$ 327,204</b>	<b>\$ 331,684</b>	<b>\$ 358,901</b>
5261 DEVELOPMENT PROJECT ENG. FEES	422,127	427,082	512,398	\$ 512,398	\$ 522,827	\$ 500,000
5242 COUNCIL & BOARDS TECHNOLOGY		2,957		\$ 800	\$ 767	\$ -
5245 BOARDS & COMMISSIONS		343		\$ -	\$ 96	\$ -
5270 INSPECTIONS	1,440,790	1,555,840	986,816	\$ 2,200,000	\$ 2,462,173	\$ 1,250,000
5280 OFFICE SUPPLIES	3,325	9,117	2,500	\$ 2,500	\$ 2,122	\$ 2,500
5310 DUES & MEMBERSHIPS	0	16	1,445	\$ 1,445	\$ 582	\$ 973
5320 POSTAGE AND DELIVERY	78	358	200	\$ 200	\$ 736	\$ 600
5330 PUBLICATIONS AND SUBSCRIPTIONS	0	2,016	0	\$ -	\$ 38	\$ -
5335 CUSTOMER CREDIT CARD CHARGES	354	180	180	\$ 180	\$ 180	\$ 180
5340 LEGAL ADVERTISING	2,102	4,621	3,000	\$ 7,000	\$ 6,744	\$ 6,000
5350 PRINTING AND REPRODUCTION	2,488	1,624	1,500	\$ 1,500	\$ 1,736	\$ 1,500
5360 EQUIPMENT		10,366		\$ -	\$ -	\$ -
5361 EQUIPMENT RENTAL	0	0	0	\$ -	\$ -	\$ -
5430 TELEPHONE	1,548	933	1,500	\$ 1,500	\$ 926	\$ 1,500
5432 WIRELESS TELEPHONE EXP	603	515	600	\$ 600	\$ 1,099	\$ 600
5436 COMPUTER EXPENSES	0	0	3,034	\$ -	\$ -	\$ -
5438 COMPUTER HARDWARE/SOFTWARE	0	2,195	0	\$ -	\$ -	\$ -
5439 BUSINESS MEALS	871	2,140	2,400	\$ 2,400	\$ 2,614	\$ 2,600
5390 PROFESSIONAL SVCS	2,500	0	0	\$ -	\$ -	\$ -
5410 LEGAL FEES	150	0	0	\$ -	\$ -	\$ -
5440 TRAVEL EXPENSES	0	0	800	\$ -	\$ -	\$ 1,796
5441 MILEAGE REIMBURSEMENT	0	153	0	\$ -	\$ -	\$ -
5450 UNIFORMS	55	189	300	\$ 300	\$ 347	\$ 300
5460 TRAINING	0	230	400	\$ -	\$ -	\$ 1,030
5500 MISC EXPENSE	18	0	3,700	\$ -	\$ 61	\$ -
5550 SUPPLIES	0	1,735	0	\$ -	\$ -	\$ -
5573 COLLIN COUNTY FILING FEES	58	108	250	\$ 250	\$ 43	\$ 250
<b>OPERATIONS TOTAL</b>	<b>\$ 1,877,066</b>	<b>\$ 2,022,719</b>	<b>\$ 1,521,023</b>	<b>\$ 2,731,073</b>	<b>\$ 3,003,089</b>	<b>\$ 1,769,829</b>
5910 CAPITAL OUTLAY		0	5,111	\$ -		
<b>CAPITAL TOTAL</b>	<b>0</b>	<b>0</b>	<b>5,111</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>01-02 TOTAL</b>	<b>\$ 2,073,719</b>	<b>\$ 2,278,816</b>	<b>\$ 1,873,138</b>	<b>\$ 3,058,277</b>	<b>\$ 3,334,773</b>	<b>\$ 2,128,730</b>

GENERAL FUND DETAILED BUDGET							
03 CODE COMPLIANCE							
LINE ITEMS	ACTUAL FY20	ACTUAL FY21	ADOPTED FY22	REVISED FY22	ESTIMATED FY22	ADOPTED FY23	
5110 SALARIES & WAGES	35,739	47,452	93,944	\$ 41,944	\$ 57,551	\$ 102,705	
5115 SALARIES - OVERTIME	750	1,191	0	\$ -	\$ 1,195	\$ -	
5145 LONGEVITY PAY	0	48	228	\$ 228	\$ 92	\$ 220	
5150 SOCIAL SECURITY EXPENSE	2,207	3,030	5,830	\$ 3,830	\$ 3,520	\$ 6,380	
5155 MEDICARE EXPENSE	516	709	1,385	\$ 785	\$ 823	\$ 1,492	
5160 SUTA EXPENSE	145	252	18	\$ 318	\$ 15	\$ 504	
5166 LONG TERM DISABILITY	73	99	260	\$ 90	\$ 101	\$ 306	
5170 TMRS EXPENSE	4,886	7,036	16,703	\$ 9,703	\$ 10,142	\$ 18,196	
5192 RECRUITING EXPENSES	2,052	0	1,250	\$ 50	\$ 51	\$ -	
5195 DRUG SCREENING	48	0	0	\$ -	\$ 48	\$ -	
5196 MISC EMPLOYEE EXPENSE	0	0	0	\$ -	\$ 119		
5197 EMPLOYEE APPREC.-RECOGNITION	0	0	200	\$ 200	\$ 129	\$ 200	
5510 GROUP HEALTH INSURANCE	6,091	8,917	27,748	\$ 7,897	\$ 9,103	\$ 28,411	
<b>PERSONNEL TOTAL</b>	<b>\$ 52,508</b>	<b>\$ 68,734</b>	<b>\$ 147,566</b>	<b>\$ 65,045</b>	<b>\$ 82,889</b>	<b>\$ 158,414</b>	
5280 OFFICE SUPPLIES	338	266	400	\$ 400	\$ 290	\$ 400	
5310 DUES & MEMBERSHIPS	0	98	120	\$ 120	\$ -	\$ 120	
5320 POSTAGE AND DELIVERY	607	829	1,200	\$ 1,200	\$ 968	\$ 1,200	
5350 PRINTING AND REPRODUCTION	90	0	0	\$ -	\$ 250	\$ -	
5375 VEHICLE REPAIR & MAINTENANCE	999	652	2,280	\$ 1,280	\$ 777	\$ 1,500	
5380 VEHICLE EXPENSE		310	0	\$ -	\$ 350	\$ -	
5385 VEHICLE FUEL	798	1,019	5,000	\$ 1,500	\$ 1,120	\$ 6,000	
5395 LICENSE FEES	0	0	0	\$ -	\$ 75		
5430 TELEPHONE EXP	637	468	900	\$ 500	\$ 465	\$ 900	
5432 WIRELESS TELEPHONE EXP	467	548	1,230	\$ 730	\$ 681	\$ 1,230	
5438 COMPUTER HARDWARE/SOFTWARE	0	899	4,425	\$ 2,825	\$ 2,820	\$ -	
5440 TRAVEL	0	0	0	\$ -	\$ -	\$ -	
5441 MILEAGE REIMBURSEMENT		0	0	\$ -	\$ -	\$ -	
5442 VEHICLE LEASE - ENTERPRISE	5,585	5,585	8,160	\$ 5,660	\$ 5,585	\$ 11,700	
5450 UNIFORMS	90	0	720	\$ -	\$ -	\$ 720	
5460 TRAINING	103	0	700	\$ 700	\$ 1,104	\$ 1,000	
5618 CONDEMNED PROPERTY DEMOLITION	13,759	5,643	0	\$ -	\$ 25,439	\$ -	
<b>OPERATIONS TOTAL</b>	<b>\$ 23,472</b>	<b>\$ 16,317</b>	<b>\$ 25,135</b>	<b>\$ 14,915</b>	<b>\$ 39,923</b>	<b>\$ 24,770</b>	
<b>01-03 TOTAL</b>	<b>\$ 75,981</b>	<b>\$ 85,051</b>	<b>\$ 172,701</b>	<b>\$ 79,960</b>	<b>\$ 122,812</b>	<b>\$ 183,184</b>	

GENERAL FUND DETAILED BUDGET						
04 PARKS & GROUNDS						
LINE ITEMS	ACTUAL FY20	ACTUAL FY21	ADOPTED FY22	REVISED FY22	ESTIMATED FY22	ADOPTED FY23
5110 SALARIES & WAGES	171,670	185,568	230,309	\$ 205,309	\$ 203,477	\$ 242,839
5115 SALARIES - OVERTIME	2,066	1,857	0	\$ 2,500	\$ 2,319	\$ -
5145 LONGEVITY PAY	632	776	1,012	\$ 1,012	\$ 916	\$ 1,140
5150 SOCIAL SECURITY EXPENSE	10,101	11,157	14,465	\$ 11,965	\$ 12,141	\$ 15,127
5155 MEDICARE EXPENSE	2,362	2,609	3,383	\$ 2,883	\$ 2,839	\$ 3,538
5160 SUTA EXPENSE	434	756	27	\$ 1,027	\$ 36	\$ 1,008
5166 LONG TERM DISABILITY	263	381	432	\$ 432	\$ 377	\$ 622
5170 TMRS EXPENSE	23,474	27,183	40,574	\$ 35,574	\$ 36,189	\$ 43,136
5190 CONTRACT LABOR	348	0	0	\$ -	\$ -	\$ -
5192 RECRUITING	462	0	0	\$ -	\$ 102	\$ -
5195 DRUG SCREENING	48	0	0	\$ -	\$ 45	\$ -
5197 EMPLOYEE APPRE-RECOGNITION	0	103	700	\$ 700	\$ 206	\$ 800
5510 GROUP HEALTH INSURANCE	33,085	34,821	33,020	\$ 30,020	\$ 34,926	\$ 50,888
<b>PERSONNEL TOTAL</b>	<b>\$ 244,945</b>	<b>\$ 265,212</b>	<b>\$ 323,922</b>	<b>\$ 291,422</b>	<b>\$ 293,573</b>	<b>\$ 359,097</b>
5310 DUES & MEMBERSHIPS	0	97	150	\$ 150	\$ -	\$ 200
5280 OFFICE SUPPLIES	76	91	0	\$ -	\$ -	\$ -
5320 POSTAGE AND DELIVERY	1	0	0	\$ -	\$ 6	\$ -
5350 Printing and Reproduction		165	0	\$ -	\$ -	\$ -
5360 EQUIPMENT	4,012	3,968	3,000	\$ 3,000	\$ 2,796	\$ 4,000
5361 EQUIPMENT RENTAL	1,000	1,035	1,200	\$ 1,200	\$ 1,276	\$ 1,500
5370 CONTRACT REPAIRS & MAINTENANCE	151,981	296,066	430,981	\$ 495,981	\$ 470,392	\$ 484,548
5375 VEHICLE REPAIR & MAINTENANCE	2,863	3,154	3,927	\$ 3,927	\$ 4,831	\$ 4,360
5376 BLDG REPAIR & MAINTENANCE	275	0	700	\$ 700	\$ -	\$ 700
5390 PROFESSIONAL SERVICES	0	0	0	\$ 15,000	\$ 15,960	\$ -
5380 VEHICLE EXPENSE	932	944	0	\$ 1,000	\$ 1,049	\$ -
5385 VEHICLE FUEL	4,438	5,668	6,200	\$ 8,200	\$ 8,115	\$ 6,200
5395 License Fees		0	0	\$ -	\$ -	\$ -
5430 TELEPHONE EXP	1,548	933	2,400	\$ 2,400	\$ 926	\$ 2,400
5435 INTERNET/CABLE SVC	1,872	27,113	27,000	\$ 27,000	\$ 27,343	\$ 28,350
5433 WIRELESS TELEPHONE EXP	6,750	1,872	2,004	\$ 2,004	\$ 2,405	\$ 2,004
5438 COMPUTER HARDWARE/SOFTWARE	0	0	0	\$ -	\$ 90	\$ -
5439 BUSINESS MEALS	0	0	0	\$ -	\$ 81	\$ -
5441 MILEAGE REIMBURSEMENT	33	0	0	\$ -	\$ -	\$ -
5442 VEHICLE LEASE - ENTERPRISE	17,654	20,610	20,610	\$ 20,610	\$ 20,610	\$ 20,610
5443 IT COMPUTER REPLACEMENT	0	0	0	\$ -	\$ -	\$ -
5450 UNIFORMS	1,873	2,046	2,740	\$ 2,740	\$ 3,767	\$ 3,040
5461 TRAINING	600	0	1,200	\$ 1,200	\$ 584	\$ 1,200
5470 UTILITIES	111,600	158,912	133,925	\$ 153,925	\$ 161,010	\$ 157,295
5498 ZPLEX EXPENSES	66,645	30,844	21,660	\$ 21,660	\$ 47,616	\$ 28,180
5501 ZADOW PARK EXPENSES	13,067	8,247	13,432	\$ 20,432	\$ 21,290	\$ 19,564
5495 EVENT SPONSORSHIPS		15,000	0	\$ 10,000	\$ 10,000	\$ 15,000
5496 FACILITIES MAINTENANCE	92,088	129,308	0	\$ 118,000	\$ 135,710	\$ -
5497 COUNTRY RIDGE PARK EXPENSES	0	0	0	\$ -	\$ -	\$ -
5505 PARK EXPENSES	16,341	33,313	35,379	\$ 35,379	\$ 28,063	\$ 30,200
5550 SUPPLIES	7,759	6,966	11,400	\$ 11,400	\$ 8,471	\$ 13,100
<b>OPERATIONS TOTAL</b>	<b>\$ 503,406</b>	<b>\$ 746,352</b>	<b>\$ 717,908</b>	<b>\$ 955,908</b>	<b>\$ 972,391</b>	<b>\$ 822,451</b>
5910 CAPITAL OUTLAY		0	0	\$ -		\$ -
5530 CAPITAL OUTLAY - VEHICLE		0	0	\$ -		\$ -
<b>CAPITAL TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>01-04 TOTAL</b>	<b>\$ 748,351</b>	<b>\$ 1,011,564</b>	<b>\$ 1,041,830</b>	<b>\$ 1,247,330</b>	<b>\$ 1,265,963</b>	<b>\$ 1,181,548</b>

GENERAL FUND DETAILED BUDGET						
05 MUNICIPAL COURTS						
LINE ITEMS	ACTUAL FY20	ACTUAL FY21	ADOPTED FY22	REVISED FY22	ESTIMATED FY22	ADOPTED FY23
5110 SALARIES & WAGES	64,233	63,596	64,079	\$ 74,079	\$ 75,629	\$ 78,624
5115 SALARIES - OVERTIME	2,247	648	0	\$ 1,000	\$ 1,038	\$ -
5145 LONGEVITY PAY	1,004	680	1,188	\$ 1,188	\$ 780	\$ 876
5150 SOCIAL SECURITY EXPENSE	3,685	3,614	4,154	\$ 4,154	\$ 4,545	\$ 4,929
5155 MEDICARE EXPENSE	862	845	972	\$ 972	\$ 1,063	\$ 1,153
5160 SUTA EXPENSE	259	518	18	\$ 518	\$ 37	\$ 252
5166 LONG TERM DISABILITY	78	110	196	\$ 196	\$ 110	\$ 119
5170 TMRS EXPENSE	9,133	7,821	11,685	\$ 11,685	\$ 9,769	\$ 10,250
5190 CONTRACT LABOR	43,679	41,628	43,500	\$ 43,500	\$ 43,500	\$ 43,500
5192 RECRUITING EXPENSES	42			\$ -	\$ -	\$ -
5195 DRUG SCREENING	40			\$ -	\$ -	\$ -
5197 EMPLOYEE APPREC.-RECOGNITION	0	0	63	\$ 63	\$ -	\$ 125
5510 GROUP HEALTH INSURANCE	13,501	13,298	14,576	\$ 8,576	\$ 9,110	\$ 9,768
<b>PERSONNEL TOTAL</b>	<b>\$ 138,764</b>	<b>\$ 132,760</b>	<b>\$ 140,431</b>	<b>\$ 145,931</b>	<b>\$ 145,581</b>	<b>\$ 149,595</b>
5280 OFFICE SUPPLIES	1,367	5,213	1,900	\$ 4,900	\$ 5,973	\$ 5,300
5299 COURT TECHNOLOGY EXPENSE		0	0	\$ -	\$ -	\$ -
5310 DUES & MEMBERSHIPS	150	100	240	\$ 240	\$ 75	\$ 240
5320 POSTAGE AND DELIVERY	589	487	1,200	\$ 1,200	\$ 606	\$ 1,200
5340 ADVERTISING & PROMOTIONS	450	0	500	\$ -	\$ -	\$ 500
5350 PRINTING AND REPRODUCTION	685	0	800	\$ 300	\$ 280	\$ 700
5355 PUBLIC EDUCATION	372	881	1,000	\$ 1,000	\$ 448	\$ 1,000
5410 LEGAL FEES	1,840	2,599	2,000	\$ 500	\$ 1,160	\$ 2,600
5430 TELEPHONE	3,097	1,867	900	\$ 1,800	\$ 1,855	\$ 900
5438 COMPUTER HARDWARE/SOFTWARE	0	0	0	\$ 4,000	\$ 3,988	\$ -
5439 BUSINESS MEALS	87	146	325	\$ 325	\$ 248	\$ 325
5440 TRAVEL EXPENSES	0	0	1,800	\$ -	\$ -	\$ 1,800
5441 MILEAGE REIMBURSEMENT	63	105	0	\$ 550	\$ 535	\$ -
5450 UNIFORMS	104	47	165	\$ 165	\$ 62	\$ 165
5460 TRAINING	294	173	450	\$ 450	\$ 300	\$ 450
5500 MISC EXPENSES	18	0	0	\$ -	\$ -	\$ -
5570 STATE COURT COST	115,831	145,319	96,000	\$ 196,000	\$ 189,859	\$ 180,000
5571 FINES - COLLECTION EXPENSE	13,072	15,173	10,000	\$ 18,000	\$ 18,007	\$ 20,000
5572 DISPOSITION SERVICES	2,034	1,866	1,000	\$ 2,000	\$ 1,998	\$ 1,000
5575 INMATE BOARDING EXPENSE	3,457	5,119	3,000	\$ 3,000	\$ 2,705	\$ 5,000
<b>OPERATIONS TOTAL</b>	<b>\$ 143,510</b>	<b>\$ 179,095</b>	<b>\$ 121,280</b>	<b>\$ 234,430</b>	<b>\$ 228,098</b>	<b>\$ 221,180</b>
5620 CAPITAL OUTLAY BUILDING		0	0	0	0	\$ -
<b>CAPITAL TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>01-05 TOTAL</b>	<b>\$ 282,274</b>	<b>\$ 311,855</b>	<b>\$ 261,711</b>	<b>\$ 380,361</b>	<b>\$ 373,678</b>	<b>\$ 370,775</b>

GENERAL FUND DETAILED BUDGET						
06 POLICE DEPARTMENT						
LINE ITEMS	ACTUAL FY20	ACTUAL FY21	ADOPTED FY22	REVISED FY22	ESTIMATED FY22	ADOPTED FY23
5110 SALARIES & WAGES	1,054,320	1,165,328	1,508,324	\$ 1,358,324	\$ 1,371,475	\$ 1,893,545
5112 OT - SHIFT	24,309	31,709	64,943	\$ 39,943	\$ 39,424	\$ 78,007
5115 SALARIES - OVERTIME	67,724	90,591	60,000	\$ 100,000	\$ 95,674	\$ 60,000
5145 LONGEVITY PAY	3,660	3,332	4,800	\$ 4,800	\$ 3,972	\$ 5,084
5150 SOCIAL SECURITY EXPENSE	65,677	75,094	97,692	\$ 89,692	\$ 87,197	\$ 122,173
5155 MEDICARE EXPENSE	15,360	17,562	22,849	\$ 22,849	\$ 20,393	\$ 28,600
5160 SUTA EXPENSE	2,571	4,428	216	\$ 5,716	\$ 692	\$ 6,048
5166 LONG TERM DISABILITY	1,207	2,168	2,673	\$ 2,673	\$ 2,483	\$ 3,252
5170 TMRS EXPENSE	149,506	173,741	276,298	\$ 266,298	\$ 261,597	\$ 348,727
5192 RECRUITING EXPENSES	3,350	1,600	3,645	\$ 1,145	\$ 1,029	\$ 3,645
5193 PHYSICALS		100		\$ -	\$ 385	\$ -
5194 PSYCHOLOGICAL SCREEN	600	800	400	\$ 400	\$ 1,400	\$ 190
5195 DRUG SCREENING	450	513	135	\$ 135	\$ 238	\$ 400
5196 MISC EMPLOYEE EXPENSE	37	0	120	\$ 120	\$ -	\$ 120
5197 EMPLOYEE APPREC.-RECOGNITION	191	276	413	\$ 413	\$ 604	\$ 5,450
5510 GROUP HEALTH INSURANCE	182,351	180,773	265,276	\$ 205,276	\$ 226,354	\$ 353,772
<b>PERSONNEL TOTAL</b>	<b>\$ 1,571,312</b>	<b>\$ 1,748,015</b>	<b>\$ 2,307,784</b>	<b>\$ 2,097,784</b>	<b>\$ 2,112,916</b>	<b>\$ 2,909,013</b>
5280 OFFICE SUPPLIES	4,416	5,153	7,719	\$ 9,219	\$ 9,808	\$ 8,000
5290 SECURITY	0	0	0	\$ -	\$ -	\$ -
5310 DUES & MEMBERSHIPS	657	1,572	1,210	\$ 1,210	\$ 1,465	\$ 1,500
5320 POSTAGE AND DELIVERY	436	270	700	\$ 700	\$ 356	\$ 500
5321 SHIPPING AND COURIER SVC	293	64	300	\$ 300	\$ 401	\$ 300
5330 PUBLICATIONS AND SUBSCRIPTIONS	3,934	2,800	2,486	\$ 2,486	\$ 2,798	\$ 3,650
5341 PROMOTIONAL MATERIALS	2,069	306	1,800	\$ 800	\$ 490	\$ 1,800
5350 PRINTING AND REPRODUCTION	678	1,459	1,815	\$ 1,815	\$ 1,063	\$ 1,000
5360 EQUIPMENT	32,720	26,649	27,448	\$ 27,448	\$ 47,720	\$ 35,387
5361 EQUIPMENT RENTAL	2,269	2,278	2,269	\$ 2,269	\$ 2,293	\$ 2,269
5362 PERSONAL PROTECTIVE EQUIP PPE	540	480	1,138	\$ 8,138	\$ 8,048	\$ 4,548
5370 CONTRACT REPAIRS & MAINTENANCE	410	410	2,700	\$ 700	\$ 452	\$ 2,800
5375 VEHICLE REPAIR & MAINTENANCE	22,598	24,034	19,240	\$ 34,240	\$ 41,572	\$ 16,206
5380 VEHICLE EXPENSE	3,107	3,120	0	\$ 3,000	\$ 3,413	\$ -
5385 VEHICLE FUEL	27,535	37,216	27,000	\$ 64,000	\$ 62,643	\$ 60,000
5390 PROFESSIONAL SERVICES	150	0	0	\$ -	\$ -	\$ -
5430 TELEPHONE	4,645	2,802	2,640	\$ 2,640	\$ 2,783	\$ 2,640
5432 WIRELESS TELEPHONE EXP	590	6,101	5,520	\$ 7,520	\$ 7,313	\$ 5,520
5436 COMPUTER EXPENSES	26,669	0	12,553	\$ 12,553	\$ -	\$ 8,900
5438 COMPUTER HARDWARE/SOFTWARE	7,790	0	0	\$ -	\$ 3,310	\$ -
5439 BUSINESS MEALS	124	0	200	\$ 200	\$ 610	\$ 400
5440 TRAVEL EXPENSES	497	1,967	3,020	\$ 3,020	\$ 2,026	\$ 4,181
5441 MILEAGE REIMBURSEMENT	0	77	0	\$ -	\$ -	\$ -
5442 VEHICLE LEASE - ENTERPRISE	72,600	88,707	126,573	\$ 89,573	\$ 89,179	\$ 234,723
5450 UNIFORMS	15,341	13,654	23,402	\$ 16,402	\$ 17,748	\$ 13,641
5460 TRAINING	4,279	3,075	23,375	\$ 23,375	\$ 10,544	\$ 13,770
5461 LEOSE EXPENSE	1,366	0	0	\$ 3,079	\$ 3,079	\$ -
5500 MISC EXPENSE	46	23	0	\$ -	\$ -	\$ -
5550 SUPPLIES	5,036	4,453	8,460	\$ 8,460	\$ 6,687	\$ 9,767
5600 DISPATCHING EXPENSE	85,493	87,481	117,619	\$ 114,619	\$ 114,595	\$ 129,380
5610 CHILD ADVOCACY SERVICES	3,500	3,500	3,500	\$ 3,500	\$ 3,500	\$ 3,500
<b>OPERATIONS TOTAL</b>	<b>\$ 329,789</b>	<b>\$ 317,651</b>	<b>\$ 422,687</b>	<b>\$ 441,266</b>	<b>\$ 443,899</b>	<b>\$ 564,381</b>
5530 CAPITAL OUTLAY VEHICLE	12,403	11,955	0	\$ -	\$ -	\$ -
5910 CAPITAL OUTLAY	18,481	18,481	18,481	\$ 18,481	\$ 18,481	\$ 18,481
<b>CAPITAL TOTAL</b>	<b>\$ 30,884</b>	<b>\$ 30,436</b>	<b>\$ 18,481</b>	<b>\$ 18,481</b>	<b>\$ 18,481</b>	<b>\$ 18,481</b>
<b>01-06 TOTAL</b>	<b>\$ 1,931,985</b>	<b>\$ 2,096,102</b>	<b>\$ 2,748,952</b>	<b>\$ 2,557,531</b>	<b>\$ 2,575,296</b>	<b>\$ 3,491,875</b>

GENERAL FUND DETAILED BUDGET						
07 STREET DEPARTMENT						
LINE ITEMS	ACTUAL FY20	ACTUAL FY21	ADOPTED FY22	REVISED FY22	ESTIMATED FY22	ADOPTED FY23
5110 SALARIES & WAGES	21,309	21,669	21,885	\$ 15,885	\$ 15,961	\$ 20,999
5115 SALARIES - OVERTIME	3,807	1,421	0	\$ 1,200	\$ 1,290	\$ -
5145 LONGEVITY PAY	38	62	168	\$ 168	\$ -	\$ 21
5150 SOCIAL SECURITY EXPENSE	1,365	1,313	1,291	\$ 1,291	\$ 986	\$ 1,393
5155 MEDICARE EXPENSE	319	307	302	\$ 302	\$ 231	\$ 326
5160 SUTA EXPENSE	72	191	9	\$ 9	\$ 5	\$ 126
5166 LONG TERM DISABILITY	29	27	40	\$ 40	\$ 50	\$ 24
5170 TMRS EXPENSE	3,399	3,332	2,953	\$ 2,953	\$ 3,011	\$ 3,972
5510 GROUP HEALTH INSURANCE	6,228	3,142	6,477	\$ 3,477	\$ 3,755	\$ 7,199
<b>PERSONNEL TOTAL</b>	<b>\$ 36,566</b>	<b>\$ 31,463</b>	<b>\$ 33,125</b>	<b>\$ 25,325</b>	<b>\$ 25,289</b>	<b>\$ 34,059</b>
5320 POSTAGE AND DELIVERY	0	0	0	\$ -	\$ 7	\$ -
5360 EQUIPMENT	0	1,251	2,000	\$ 2,000	\$ 6,434	\$ 4,000
5370 CONTRACT REPAIRS & MAINTENANCE	111,431	95,738	201,616	\$ 101,616	\$ 94,706	\$ 271,000
5375 VEHICLE REPAIR & MAINTENANCE	1,911	3,755	4,500	\$ 4,500	\$ 5,651	\$ 6,000
5376 BLDG REPAIR & MAINTENANCE	573	3,562		\$ 3,000	\$ 3,648	\$ -
5385 VEHICLE FUEL	0	635	0	\$ -	\$ -	\$ -
5432 WIRELESS TELEPHONE EXP	441	0	0	\$ 1,000	\$ 980	\$ -
5442 VEHICLE LEASE				\$ -	\$ -	\$ 6,100
5450 UNIFORMS	0	0	1,600	\$ -	\$ -	\$ 2,400
5470 UTILITIES	152,777	185,241	218,935	\$ 203,935	\$ 210,379	\$ 250,000
5550 SUPPLIES	4,147	9,316	10,000	\$ 17,000	\$ 16,328	\$ 10,000
5640 STREET REPAIRS	4,335	17,698	45,000	\$ 55,000	\$ 53,439	\$ 50,000
5650 STREET SIGNS	5,240	17,127	8,000	\$ 12,000	\$ 22,557	\$ 18,000
<b>OPERATIONS TOTAL</b>	<b>\$ 280,856</b>	<b>\$ 334,322</b>	<b>\$ 491,651</b>	<b>\$ 400,051</b>	<b>\$ 414,128</b>	<b>\$ 617,500</b>
5910 CAPITAL OUTLAY	0	0	16,000	\$ -	\$ -	\$ 16,000
<b>CAPITAL TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 16,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 16,000</b>
<b>01-07 TOTAL</b>	<b>\$ 317,422</b>	<b>\$ 365,785</b>	<b>\$ 540,776</b>	<b>\$ 425,376</b>	<b>\$ 439,418</b>	<b>\$ 667,559</b>

GENERAL FUND DETAILED BUDGET 08 FIRE DEPARTMENT						
LINE ITEMS	ACTUAL FY20	ACTUAL FY21	ADOPTED FY22	REVISED FY22	ESTIMATED FY22	ADOPTED FY23
5110 SALARIES & WAGES	981,425	1,019,730	1,170,254	\$ 1,226,254	\$ 1,237,453	\$ 1,616,431
5115 SALARIES - OVERTIME	30,458	59,899	80,000	\$ 56,000	\$ 58,829	\$ 94,780
5145 LONGEVITY PAY	1,832	2,296	2,348	\$ 2,348	\$ 2,696	\$ 3,516
5150 SOCIAL SECURITY EXPENSE	58,434	64,198	77,661	\$ 77,661	\$ 74,795	\$ 96,553
5155 MEDICARE EXPENSE	13,666	15,014	18,163	\$ 18,163	\$ 17,492	\$ 23,452
5160 SUTA EXPENSE	2,670	4,439	126	\$ 5,126	\$ 210	\$ 5,292
5166 LONG TERM DISABILITY	1,025	1,651	2,255	\$ 2,255	\$ 2,187	\$ 2,831
5170 TMRS EXPENSE	125,500	143,839	210,950	\$ 223,950	\$ 218,351	\$ 275,915
5191 Annual Drivers License Check		0	455	\$ 455	\$ -	\$ -
5193 PHYSICALS	3,375	19,540	20,225	\$ 20,225	\$ 16,644	\$ 25,225
5195 DRUG SCREENING	0	40	450	\$ 450	\$ 93	\$ 600
5192 RECRUITING	813	1,426	0	\$ -	\$ 830	\$ 2,617
5197 EMPLOYEE APPREC.-RECOGNITION	0	0	5,000	\$ 5,000	\$ 5,327	\$ 7,500
5510 GROUP HEALTH INSURANCE	142,401	145,448	204,170	\$ 164,170	\$ 186,201	\$ 298,316
<b>PERSONNEL TOTAL</b>	<b>\$ 1,361,600</b>	<b>\$ 1,477,519</b>	<b>\$ 1,792,057</b>	<b>\$ 1,802,057</b>	<b>\$ 1,821,109</b>	<b>\$ 2,453,028</b>
5280 OFFICE SUPPLIES	1,293	1,816	3,000	\$ 2,000	\$ 1,858	\$ 3,300
5310 DUES & MEMBERSHIPS	13,030	7,821	9,096	\$ 7,096	\$ 8,374	\$ 10,105
5320 POSTAGE AND DELIVERY	21	23	300	\$ 300	\$ 30	\$ 300
5321 SHIPPING AND COURIER SVC	290	558	500	\$ 2,600	\$ 2,755	\$ 800
5330 PUBLICATIONS AND SUBSCRIPTIONS	520	0	1,000	\$ -	\$ -	\$ 1,350
5350 PRINTING AND REPRODUCTION	559	1,425	1,000	\$ 1,000	\$ 867	\$ 2,325
5355 PUBLIC EDUCATION	0	633	2,000	\$ 1,000	\$ 650	\$ 3,850
5360 EQUIPMENT	39,433	131,535	41,275	\$ 1,275	\$ -	\$ 41,275
5361 EQUIPMENT RENTAL	2,269	2,278	0	\$ 2,100	\$ 2,280	\$ 650
5362 PERSONAL PROTECTIVE EQUIPMENT FD	42,519	24,693	30,000	\$ 35,000	\$ 34,954	\$ 67,508
5363 PPE MAINTENANCE FD	9,553	10,740	20,000	\$ 29,000	\$ 28,656	\$ 20,000
5370 CONTRACT REPAIRS & MAINTENANCE	23,080	18,173	20,185	\$ 13,185	\$ 15,377	\$ 25,190
5375 VEHICLE REPAIR & MAINTENANCE	58,784	22,271	31,080	\$ 51,080	\$ 63,303	\$ 41,080
5376 BLDG REPAIR & MAINTENANCE	9,555	10,032	5,000	\$ 42,000	\$ 46,109	\$ 5,000
5380 VEHICLE EXPENSE	1,248	1,941	1,241	\$ 1,241	\$ 1,172	\$ 2,000
5385 VEHICLE FUEL	12,270	16,191	19,000	\$ 34,000	\$ 32,094	\$ 19,000
5390 PROFESSIONAL SERVICES	0	900	0	\$ -	\$ -	\$ -
5430 TELEPHONE	3,953	2,647	3,815	\$ 3,815	\$ 2,644	\$ 4,000
5432 WIRELESS TELEPHONE EXP	1,308	9,205	6,260	\$ 7,760	\$ 7,653	\$ 7,499
5435 INTERNET/CABLE SERVICE	0	0	0	\$ 19,500	\$ 20,340	
5436 COMPUTER EXPENSES	356	0	1,000	\$ 1,000	\$ -	\$ 6,950
5438 COMPUTER HARDWARE/SOFTWARE		495	0	\$ 4,500	\$ 4,550	\$ -
5439 BUSINESS MEALS	1,339	2,100	4,818	\$ 4,818	\$ 3,434	\$ 6,554
5440 TRAVEL EXPENSES	669	7,245	12,108	\$ 14,508	\$ 15,884	\$ 16,884
5441 MILEAGE REIMBURSEMENT	32	0	0		\$ 44	\$ -
5442 VEHICLE LEASE - ENTERPRISE	33,512	20,685	20,685	\$ 35,685	\$ 35,245	\$ 40,032
5450 UNIFORMS	20,447	33,274	18,000	\$ 18,000	\$ 17,250	\$ 35,873
5460 TRAINING	21,700	13,480	21,550	\$ 52,550	\$ 42,644	\$ 21,560
5470 UTILITIES	14,168	14,704	16,000	\$ 16,000	\$ 15,654	\$ 16,500
5490 AMBULANCE CONTRACT SERVICES	92,774	93,462	99,268	\$ 113,268	\$ 113,606	\$ 131,487
5491 MEDICAL DIRECTOR CONTRACT	17,850	18,000	18,000	\$ 18,000	\$ 18,000	\$ 18,000
5500 MISC EXPENSE	220	3,880	0	\$ -	\$ -	\$ -
5550 SUPPLIES	9,997	5,762	12,000	\$ 12,000	\$ 12,487	\$ 12,000
5551 MEDICAL SUPPLIES	12,135	7,228	35,100	\$ 10,100	\$ 6,080	\$ 9,000
5552 REHAB SUPPLIES	909	691	2,000	\$ 2,000	\$ 1,044	\$ 2,500
5553 FIRE SUPPLIES	13,653	10,027	6,000	\$ 6,000	\$ 8,183	\$ 6,000
<b>OPERATIONS TOTAL</b>	<b>\$ 459,449</b>	<b>\$ 493,916</b>	<b>\$ 461,281</b>	<b>\$ 562,381</b>	<b>\$ 563,219</b>	<b>\$ 578,572</b>
5530 CAPITAL OUTLAY VEHICLE	94,084	93,639	139,782	\$ 139,782	\$ 139,782	\$ 139,782
5910 CAPITAL OUTLAY	52,706	52,706	52,738	\$ 52,738	\$ 52,706	\$ 34,322
<b>CAPITAL TOTAL</b>	<b>\$ 146,790</b>	<b>\$ 146,345</b>	<b>\$ 192,520</b>	<b>\$ 192,520</b>	<b>\$ 192,488</b>	<b>\$ 174,104</b>
<b>01-08 TOTAL</b>	<b>\$ 1,967,838</b>	<b>\$ 2,117,780</b>	<b>\$ 2,445,858</b>	<b>\$ 2,556,958</b>	<b>\$ 2,576,815</b>	<b>\$ 3,205,704</b>



GENERAL FUND DETAILED BUDGET						
09 IT DEPARTMENT						
LINE ITEMS	ACTUAL FY20	ACTUAL FY21	ADOPTED FY22	REVISED FY22	ESTIMATED FY22	ADOPTED FY23
5290 SECURITY	\$ 9,850	\$ 10,576	\$ 8,570	\$ 8,570	\$ 8,095	\$ 8,570
5357 WEBSITE MAINTENANCE	\$ 31,019	\$ 4,424	\$ 3,120	\$ 3,120	\$ 9,800	\$ 4,025
5436 COMPUTER EXPENSES	\$ 97,959	\$ 115,304	\$ 118,475	\$ 148,475	\$ 147,329	\$ 117,767
5438 COMPUTER HARDWARE/SOFTWARE	\$ 75,847	\$ 100,985	\$ 117,721	\$ 117,721	\$ 110,713	\$ 148,926
5443 IT COMPUTER REPLACEMENT	\$ 53,319	\$ 70,000	\$ 76,246	\$ 76,246	\$ 76,246	\$ 80,698
<b>OPERATIONS TOTAL</b>	<b>\$ 267,994</b>	<b>\$ 301,290</b>	<b>\$ 324,132</b>	<b>\$ 354,132</b>	<b>\$ 352,183</b>	<b>\$ 359,986</b>
5910 CAPITAL OUTLAY	0	0	0	0	0	
<b>CAPITAL TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>			<b>\$ -</b>
<b>01-10 TOTAL</b>	<b>\$ 267,994</b>	<b>\$ 301,290</b>	<b>\$ 324,132</b>	<b>\$ 354,132</b>	<b>\$ 352,183</b>	<b>\$ 359,986</b>

GENERAL FUND DETAILED BUDGET						
10 LIBRARY DEPARTMENT						
LINE ITEMS	ACTUAL FY20	ACTUAL FY21	ADOPTED FY22	REVISED FY22	ESTIMATED FY22	ADOPTED FY23
5110 SALARIES & WAGES	185,199	193,579	207,475	\$ 207,475	\$ 199,586	\$ 258,200
5115 SALARIES - OVERTIME	47	526	0	\$ -	\$ 1,572	\$ -
5145 LONGEVITY PAY	1,312	1,064	1,696	\$ 1,696	\$ 912	\$ 1,252
5150 SOCIAL SECURITY EXPENSE	11,222	12,018	12,927	\$ 12,927	\$ 12,325	\$ 16,085
5155 MEDICARE EXPENSE	2,625	2,811	3,024	\$ 3,024	\$ 2,883	\$ 3,761
5160 SUTA EXPENSE	1,022	1,483	54	\$ 54	\$ 237	\$ 2,016
5166 LONG TERM DISABILITY	115	304	429	\$ 429	\$ 230	\$ 400
5170 TMRS EXPENSE	23,895	26,522	36,579	\$ 36,579	\$ 32,293	\$ 37,273
5195 DRUG SCREENING	96	121	0	\$ -	\$ 93	\$ 90
5190 CONTRACT LABOR	72	72	0	\$ -	\$ 60	\$ -
5192 RECRUITING EXPENSES	3,900	282	0	\$ -	\$ 241	\$ 90
5196 MISC EMPLOYEE EXPENSE		0	0	\$ -	\$ -	\$ -
5197 EMPLOYEE APPRECIATION-RECOGNITION	653	506	500	\$ 500	\$ 346	\$ 500
5510 GROUP HEALTH INSURANCE	31,572	29,140	35,016	\$ 20,016	\$ 21,523	\$ 39,010
<b>PERSONNEL TOTAL</b>	<b>\$ 261,729</b>	<b>\$ 268,427</b>	<b>\$ 297,700</b>	<b>\$ 282,700</b>	<b>\$ 272,301</b>	<b>\$ 358,677</b>
5280 OFFICE SUPPLIES	1,657	999	3,100	\$ 1,100	\$ 927	\$ 3,770
5310 DUES & MEMBERSHIPS	679	963	998	\$ 1,998	\$ 1,847	\$ 2,388
5320 POSTAGE AND DELIVERY	184	239	250	\$ 250	\$ 313	\$ 250
5321 SHIPPING AND COURIER	0	0	0	\$ -	\$ 4	\$ -
5330 PUBLICATIONS AND SUBSCRIPTIONS	736	435	1,010	\$ 310	\$ 213	\$ 2,310
5341 PROMOTIONAL MATERIALS	722	2,011	1,250	\$ 250	\$ 28	\$ 850
5350 PRINTING AND REPRODUCTION	188	106	680	\$ 680	\$ 138	\$ 1,570
5355 PUBLIC EDUCATION	0	0	100	\$ 100	\$ -	\$ 100
5360 EQUIPMENT	5,118	3,404	5,797	\$ 5,797	\$ 3,122	\$ 7,094
5361 EQUIPMENT RENTAL	2,269	2,278	2,269	\$ 2,269	\$ 2,282	\$ 2,269
5370 CONTRACT REPAIRS & MAINTENANCE	0	0	20	\$ 20	\$ -	\$ 20
5376 BLDG REPAIR & MAINTENANCE	0	0	1,000	\$ -	\$ -	\$ 1,000
5395 LICENSE FEES	339	816	1,090	\$ -	\$ -	\$ 1,090
5430 TELEPHONE	6,304	3,735	4,000	\$ 4,000	\$ 3,709	\$ 4,000
5432 WIRELESS TELEPHONE EXP	579	0	0	\$ 600	\$ 578	\$ -
5438 COMPUTER HARDWARE/SOFTWARE	1,900	576	0	\$ -	\$ -	\$ 9,214
5439 BUSINESS MEALS	20	226	480	\$ 480	\$ 650	\$ 1,320
5440 TRAVEL EXPENSES	0	1,043	3,250	\$ 1,750	\$ 1,416	\$ 3,250
5441 MILEAGE REIMBURSEMENT	0	149	900	\$ 900	\$ 468	\$ 900
5450 UNIFORMS	488	331	560	\$ 560	\$ 214	\$ 740
5460 TRAINING	25	371	4,300	\$ 6,300	\$ 5,580	\$ 2,924
5462 TRAINING - CLASS EXPENSES	0	0	500	\$ -	\$ -	\$ 500
5550 SUPPLIES	1,033	877	800	\$ 1,300	\$ 1,114	\$ 1,100
5554 GRANT PURCHASES	0	0	0	\$ 21,000	\$ 20,162	\$ -
5556 LIBRARY INVENTORY PURCHASES	17,819	18,753	21,060	\$ 21,060	\$ 23,961	\$ 24,000
5558 LIBRARY PROGRAMS	13,963	17,023	12,748	\$ 12,748	\$ 13,168	\$ 16,808
5562 HALLOWEEN COMMUNITY EVENT	0	0	0	\$ 2,200	\$ 2,182	
<b>OPERATIONS TOTAL</b>	<b>\$ 54,024</b>	<b>\$ 54,333</b>	<b>\$ 66,162</b>	<b>\$ 85,672</b>	<b>\$ 82,078</b>	<b>\$ 87,467</b>
5910 CAPITAL OUTLAY		0	0	\$ -		0
<b>CAPITAL TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>01-10 TOTAL</b>	<b>\$ 315,753</b>	<b>\$ 322,760</b>	<b>\$ 363,862</b>	<b>\$ 368,372</b>	<b>\$ 354,380</b>	<b>\$ 446,144</b>



GENERAL FUND DETAILED BUDGET						
11 BUILDING MAINTENANCE						
LINE ITEMS	ACTUAL FY20	ACTUAL FY21	ADOPTED FY22	REVISED FY22	ESTIMATED FY22	ADOPTED FY23
5280 OFFICE SUPPLIES	0	0	0	0	137.6	
5360 EQUIPMENT	0	0	0	0	0	\$ -
5370 CONTRACT REPAIRS & MAINTENANCE	4,999	7,192	13,355	5355	5747.39	\$ 14,685
5375 VEHICLE REPAIR & MAINTENANCE	0	0	0	0	0	\$ -
5376 BLDG REPAIR & MAINTENANCE	107,200	141,885	159,450	\$ 129,450	\$ 214,380	\$ 127,780
5500 Misc Expense		0	0	0	0	\$ -
5550 SUPPLIES	6,283	6,774	6,716	6716	6518.95	\$ 9,700
<b>OPERATIONS TOTAL</b>	<b>\$ 118,482</b>	<b>\$ 155,851</b>	<b>\$ 179,521</b>	<b>\$ 141,521</b>	<b>\$ 226,784</b>	<b>\$ 152,165</b>
5620 CAPITAL OUTLAY	0	0	0	0	0	0
<b>CAPITAL TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>01-11 TOTAL</b>	<b>\$ 118,482</b>	<b>\$ 155,851</b>	<b>\$ 179,521</b>	<b>\$ 141,521</b>	<b>\$ 226,784</b>	<b>\$ 152,165</b>



# Debt Service Fund - General Fund Debt

City of Melissa Annual Budget FY23

City of Melissa General Debt Service Fund Fiscal Year 2022-23					
					2022-23 Adopted Budget
Beginning Fund Balance - I & S Acct					1,530,782.74
Revenues					
4110	Current Property Taxes - I & S Portion				\$ 2,136,418.00
4315	Transfer In - Park Development Fee 100% - Land Acquisition				\$ 67,800.00
4315	Transfer In - Park Development Fee 100% - (2018 CO 100 Sports Park Ph 2/Zadow)				\$ 478,943.76
	Transfer In - Park Development Fee 100% - (2021 CO 90 Acre park pond, trails, CR park)				\$ 372,800.00
					\$ -
4423	EDC 4A - Series 2006 CO/Refi 2016 GO - Melissa Rd	79,500.00			
4422	EDC 4A - Series 2017 GO - Daws Rd/Fannin Rd Construction - participation	60,000.00			
	EDC 4A - Series 2021 CO - High School Collector rds construction	361,625.00			
	Transfer In - EDC 4A Total				\$ 501,125.00
4425	EDC 4B - Series 2005A CO - Fire St/Tennis/Barker/BMP	57,897.50			
4442	EDC 4B - Series 2015 CO - Phase I Park DevPlan	428,206.26			
4443	EDC 4B - Series 2016 CO - ZPlex Phase 2	127,300.00			
	EDC 4B - Series 2021 CO - ZPlex Phase 4	320,950.00			
	Transfer In - EDC 4B Total				\$ 934,353.76
4426	TIF - Series 2006 CO/Refi 2016 GO - Town Center Architect - City Hall	690,500.00			
4445	TIF - Series 2018 CO - Cardinal/Highland Rd/DOD roadway/utility	61,775.00			
4444	TIF - Series 2018 GO - Melissa Road Construction (transitioned \$2m more to TIF FY22)	178,206.26			
	TIF - Series 2015 CO - City Hall Park (transitioned to TIF from GF FY22)	63,425.00			
	TIF - Series 2021 CO - Cardinal/Highland construction	290,175.00			
	Transfer In - TIF Fund Total				\$ 1,284,081.26
Total Revenues					\$ 5,775,521.78
Expenditures					
Debt Service		Principal	Interest		
5664	Debt Service - Series 2005A CO - Fire St/Tennis/Barker/BMP 4B	50,000.00	7,897.50	57,897.50	
5666	Debt Service - Series 2006 CO/Refi 2016 GO - Melissa Rd 1,120,000 4A	70,000.00	9,500.00	79,500.00	
5678	Debt Service - Series 2009 CO - City Hall/Refi 2016 Current Outstanding Debt	450,000.00	240,500.00	690,500.00	
5690	Debt Service - Series 2013 GO - Transportation/Refinance	210,000.00	19,962.50	229,962.50	
5666	Debt Service - Series 2015 CO - Park - City Hall Park	35,000.00	28,425.00	63,425.00	
5693	Debt Service - Series 2015 CO - Park - Phase I Park Dev - 4B	240,000.00	188,206.26	428,206.26	
5692	Debt Service - Series 2015 GO - Transportation - Milrany Rd	95,000.00	48,353.76	143,353.76	
5694	Debt Service - Series 2016 GO - Transportation - Fannin Rd design/row Mel Rd E row	30,000.00	18,400.00	48,400.00	
5694	Debt Service - Series 2016 CO - Transportation - Melissa Rd W row	20,000.00	14,600.00	34,600.00	
5694	Debt Service - Series 2016 CO - Transportation - Throckmorton Rd	80,000.00	55,800.00	135,800.00	
5694	Debt Service - Series 2016 CO - Sports Park - Phase II - 4B	75,000.00	52,300.00	127,300.00	
5694	Debt Service - Series 2016 CO - Land Acquisition - Park Dev fee 100%	40,000.00	27,800.00	67,800.00	
5667	Debt Service - Series 2008 GO/Refi 2016 - Transportation Bond New Refi	300,000.00	70,200.00	370,200.00	
5696	Debt Service - Series 2017 CO - Throckmorton Rd, Land Acquisition, Green Ribbon project	245,000.00	141,287.50	386,287.50	
5695	Debt Service - Series 2017 GO - Davis Rd/Fannin Rd construction	170,000.00	99,055.00	269,055.00	
5671	Debt Service - Series 2018 CO - Signalization/Storm sirens	20,000.00	20,668.76	40,668.76	
5671	Debt Service - Series 2018 CO - 100 acre Sports Park Ph 2/Zadow Park	225,000.00	253,943.76	478,943.76	
5671	Debt Service - Series 2018 CO - TIF Cardinal/Highland/DOD/Sirens	30,000.00	31,775.00	61,775.00	
5669	Debt Service - Series 2018 GO - Melissa Rd Construction	90,000.00	104,187.50	194,187.50	
5669	Debt Service - Series 2018 GO - TIF Melissa Rd construction	30,000.00	32,206.26	62,206.26	
	Debt Service - Series 2020 CO - Melissa Road West/Road Design near HS/Park projects	125,000.00	115,681.26	240,681.26	
	Debt Service - Series 2021 CO - Public Safety Complex design and construction	200,000.00	302,500.00	502,500.00	
	Debt Service - Series 2021 CO - 4A - High School Collector roads construction	145,000.00	216,625.00	361,625.00	
	Debt Service - Series 2021 CO - 4B - ZPlex Ph 4	130,000.00	190,950.00	320,950.00	
	Debt Service - Series 2021 CO - 90 Acre Park pond/CR park/Trails - Park Dev fee	150,000.00	222,800.00	372,800.00	
	Debt Service - Series 2021 CO - TIF - Cardinal/Highland Rds construction	115,000.00	175,175.00	290,175.00	
5687	Debt Service - Series 2021 refi - Series 2012 GO - Transportation	25,000.00	9,900.00	34,900.00	
		3,395,000.00	2,698,700.06		
	Principal Reduction				3,395,000.00
	Interest				2,698,700.06
	Paying Agent Fees/Other				-
Total Debt Service Expenditures					6,093,700.06
Ending Fund Balance					1,212,604.46



# Water Fund Budget Summary

City of Melissa Annual Budget FY23

City of Melissa Financial Summary - Water Fund FY 2022-23						
	Actual 2020	Actual 2021	Adopted 2022	Revised 2022	Estimated 2022	Adopted 2023
<b>REVENUES</b>						
Water Sales	\$5,414,918	\$5,988,158	\$6,687,896	\$7,402,458	\$7,508,931	\$7,966,020
Water Sales - unmetered/construction	\$41,403	\$36,471	\$20,000	\$65,000	\$75,700	\$20,000
Penalties	\$115,141	\$153,713	\$115,000	\$115,000	\$198,700	\$115,000
Meter Installation	\$4,695				\$17,220	
Water Meter Sales	\$200,694	\$306,556	\$206,199	\$206,199	\$400,023	\$246,616
Sewer Treatment Sales	\$3,328,502	\$4,129,409	\$4,693,413	\$4,693,413	\$4,826,245	\$5,232,033
Sewer Inspection Fees	\$17,430	\$30,810	\$30,000	\$30,000	\$31,610	\$30,000
Garbage Sales	\$536,411	\$742,494	\$826,296	\$916,000	\$951,605	\$994,365
Garbage Administration	\$123,162	\$145,993	\$160,590	\$160,000	\$167,308	\$175,481
Franchise Fees/Taxes - Garbage Commerical	\$24,407	\$43,389	\$25,000	\$25,000	\$46,465	\$25,000
Throckmorton Sewer Debt Funding - 4A/4B	\$227,225	\$226,412	\$225,406	\$225,406	\$225,406	\$229,112
Throckmorton Sewer Maintenance - City of Anna						
Interest	\$22,641	\$12,082	\$7,000	\$7,000	\$28,843	\$7,000
Convenience Fees		\$51,425		\$160,000	\$168,306	\$160,000
Misc Income - Water	\$39,885	\$76,821			\$32,572	
Transfer In	\$13,500				\$150,600	
NTMWD Stiff Creek Sewer Participation	\$320,000	\$320,000	\$320,000	\$320,000	\$320,000	\$298,667
W/WW Tap Fees						
W/WW Impact Fees	\$157,171					
<b>Revenue TOTAL</b>	<b>\$10,587,185</b>	<b>\$12,263,733</b>	<b>\$13,316,800</b>	<b>\$14,325,476</b>	<b>\$15,149,534</b>	<b>\$15,499,294</b>
<b>EXPENSES</b>						
Administration & Utility Billing	\$ 581,514	\$ 563,129	\$ 633,233	\$ 633,233	\$ 952,714	\$ 1,017,079
Water Operations	\$ 4,291,485	\$ 4,445,902	\$ 5,237,620	\$ 5,237,620	\$ 4,915,544	\$ 6,168,226
Sewer Operations	\$ 1,547,613	\$ 1,381,495	\$ 1,780,813	\$ 1,780,813	\$ 2,070,076	\$ 2,439,171
Garbage Services	\$ 567,546	\$ 807,405	\$ 830,588	\$ 830,588	\$ 984,463	\$ 1,031,056
IT Department	\$ 38,890	\$ 59,449	\$ 60,895	\$ 60,895	\$ 69,534	\$ 55,892
Debt Service	\$ 2,591,942	\$ 2,586,378	\$ 3,245,115	\$ 2,924,971	\$ 2,916,375	\$ 3,118,870
Operational Reserves	\$ 781,830	\$ 1,978,471	\$ 1,111,204	\$ 1,715,058	\$ 2,465,058	\$ 1,421,956
<b>Expense TOTAL</b>	<b>\$ 10,400,819</b>	<b>\$ 11,822,229</b>	<b>\$ 12,899,468</b>	<b>\$ 13,183,178</b>	<b>\$ 14,373,764</b>	<b>\$ 15,252,250</b>
<b>Difference</b>	<b>\$ 186,365</b>	<b>\$ 441,504</b>	<b>\$ 417,332</b>	<b>\$ 1,142,298</b>	<b>\$ 775,770</b>	<b>\$ 247,044</b>
Undesignated Fund Balance	\$ 1,962,633	\$ 2,404,137	\$ 2,821,469	\$ 3,546,435	\$ 3,179,907	\$ 3,426,951
Per Day Cost	\$ 26,353	\$ 26,969	\$ 32,297	\$ 31,420	\$ 32,627	\$ 37,891
Days of Reserve	74	89	87	113	97	90
Working Capital Reserve	\$ 378,317	\$ 300,000	\$ 264,109	\$ 310,544	\$ 310,544	\$ 138,609
Debt Capacity Reserve	\$ 253,513	\$ 1,017,623	\$ 283,885	\$ 614,029	\$ 614,029	\$ 720,137
Repair & Replacement/Depredation Reserve	\$ 150,000	\$ 460,848	\$ 563,210	\$ 563,210	\$ 563,210	\$ 563,210
Special Fund		\$ 200,000			\$ 750,000	
Utility Wholesale Offset Reserve				\$ 227,275	\$ 227,275	
<b>Operational Reserves</b>	<b>\$ 781,830</b>	<b>\$ 1,978,471</b>	<b>\$ 1,111,204</b>	<b>\$ 1,715,058</b>	<b>\$ 2,465,058</b>	<b>\$ 1,421,956</b>



# Water Fund Detailed Budget by Department

City of Melissa Annual Budget FY23

City of Melissa Financial Summary - Water Fund						
Description	Actual 2020	Actual 2021	Adopted 2022	Revised 2022	Estimated 2022	Adopted 2023
5110 SALARIES & WAGES	\$356,075	\$420,129	\$646,721	\$491,721	\$393,649	\$617,010
5115 SALARIES - OVERTIME	\$38,856	\$34,470	\$54,720	\$54,720	\$30,965	\$50,000
5145 LONGEVITY PAY	\$886	\$1,150	\$1,860	\$1,860	\$1,428	\$1,985
5150 SOCIAL SECURITY EXPENSE	\$22,931	\$26,082	\$42,174	\$42,174	\$25,093	\$41,497
5155 MEDICARE EXPENSE	\$5,363	\$6,100	\$9,824	\$9,824	\$5,869	\$9,686
5160 SUTA EXPENSE	\$1,229	\$1,952	\$801	\$801	\$87	\$2,989
5166 LONG TERM DISABILITY	\$524	\$804	\$1,365	\$1,365	\$750	\$1,242
5170 TMRS EXPENSE	\$69,153	\$59,958	\$93,301	\$93,301	\$75,035	\$118,333
5190 CONTRACT LABOR	\$0	\$0	\$0	\$0	\$154	\$0
5195 DRUG SCREENING	\$234	\$41	\$450	\$450	\$231	\$0
5192 Recruiting	\$2,116	\$51	\$3,950	\$3,950	\$531	\$0
5197 Employee Appreciation		\$127			\$491	\$1,000
5510 GROUP HEALTH INSURANCE	\$72,820	\$78,844	\$200,243	\$200,243	\$79,087	\$169,744
<b>PERSONNEL TOTAL</b>	<b>\$570,188</b>	<b>\$629,708</b>	<b>\$1,055,409</b>	<b>\$900,409</b>	<b>\$613,368</b>	<b>\$1,013,486</b>
5260 ENGINEERING	\$92,980	\$96,494	\$100,000	\$100,000	\$133,799	\$100,000
5270 INSPECTIONS	\$0	\$0	\$20,000	\$20,000	\$0	\$20,000
5280 OFFICE SUPPLIES	\$1,013	\$988	\$1,500	\$1,500	\$836	\$3,000
5310 DUES & MEMBERSHIPS	\$18,207	\$20,103	\$16,000	\$16,000	\$20,719	\$20,000
5350 PRINTING AND REPRODUCTION	\$1,058	\$481	\$1,200	\$1,200	\$430	\$1,200
5360 EQUIPMENT	\$10,670	\$0	\$10,000	\$10,000	\$3,650	\$10,000
5361 EQUIPMENT RENTAL	\$0	\$0	\$3,000	\$3,000	\$0	\$3,000
5370 CONTRACT REPAIRS & MAINTENANCE	\$203,292	\$105,214	\$190,000	\$190,000	\$145,037	\$431,000
5375 VEHICLE REPAIR & MAINTENANCE	\$19,593	\$12,322	\$16,432	\$16,432	\$13,641	\$26,432
5376 BLDG REPAIR & MAINTENANCE	\$888	\$3,155	\$2,500	\$2,500	\$22,599	\$4,500
5380 Vehicle Expense		\$0	\$0	\$0	\$2,097	\$0
5385 VEHICLE FUEL	\$16,978	\$23,491	\$23,000	\$23,000	\$27,364	\$30,000
5390 PROFESSIONAL SERVICES	\$27,627	\$70,985	\$50,000	\$50,000	\$173,287	\$50,000
5395 LICENSE FEES	\$666	\$6,175	\$6,000	\$6,000	\$6,309	\$7,500
5400 AUDIT FEES	\$12,040	\$12,643	\$14,500	\$14,500	\$14,005	\$14,500
5410 LEGAL FEES	\$60,545	\$63,934	\$50,000	\$50,000	\$70,454	\$50,000
5430 TELEPHONE	\$1,850	\$1,510	\$3,000	\$3,000	\$1,521	\$3,000
5432 WIRELESS TELEPHONE EXP	\$1,080	\$6,766	\$9,500	\$7,000	\$6,462	\$9,500
5435 Internet/Cable Service					\$1,000	
5436 COMPUTER EXPENSES	\$0	\$0	\$0	\$0	\$625	\$0
5439 BUSINESS MEALS	\$646	\$303	\$500	\$500	\$406	\$800
5440 TRAVEL EXPENSES	\$345	\$0				
5441 MILEAGE REIMBURSEMENT	\$104	\$0				
5442 Vehicle Lease	\$33,809	\$36,950	\$49,064	\$39,064	\$36,950	\$39,064
5443 IT COMPUTER REPLACEMENT	\$0	\$0	\$0	\$0	\$0	\$0
5444 PURCHASE OF METERS/METER EQUIP	\$354,744	\$443,714	\$166,200	\$198,570	\$142,627	\$25,000
5445 PURCHASE OF WATER	\$2,181,121	\$2,341,437	\$2,591,768	\$2,923,542	\$2,820,985	\$3,457,797
GTUA O&M OF CGMA SYSTEM	\$116,843	\$7,149	\$10,000	\$10,000	\$0	\$10,000
GTUA ADMIN FEE	\$7,886	\$2,163	\$5,000	\$5,000	\$3,656	\$5,000
5450 UNIFORMS	\$6,851	\$5,723	\$10,400	\$10,400	\$5,654	\$15,000
5453 Supplies - Water System	\$29,978	\$22,471	\$20,000	\$20,000	\$29,094	\$25,000
5460 TRAINING	\$2,421	\$1,410	\$5,500	\$5,500	\$4,895	\$7,000
5470 UTILITIES	\$70,244	\$78,481	\$79,129	\$75,066	\$99,221	\$80,000
5474 Water System Maintenance Program	\$35,219	\$8,279	\$40,000	\$10,000	\$14,696	\$40,000
5475 WATER TESTING	\$7,853	\$1,950	\$15,000	\$15,000	\$2,792	\$15,000
5500 Misc Expense	\$976					
5776 Bad debt expense	\$100,139	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000
5750 GARBAGE EXPENSE	\$496	\$1,296	\$1,500	\$1,500	\$0	\$0
5550 SUPPLIES	\$43,273	\$61,162	\$60,000	\$60,000	\$40,824	\$60,000
5950 TRANSFER OUT-TIF	\$0	\$0	\$0	\$0	\$0	\$0
5950 TRANSFER OUT	\$193,187	\$339,445	\$406,518	\$406,518	\$406,518	\$441,447
<b>OPERATIONS TOTAL</b>	<b>\$3,654,622</b>	<b>\$3,816,194</b>	<b>\$4,017,211</b>	<b>\$4,334,792</b>	<b>\$4,292,151</b>	<b>\$5,044,740</b>
5530 CAPITAL OUTLAY VEHICLE	\$0	\$0	\$40,000	\$0	\$0	\$40,000
5910 CAPITAL OUTLAY	\$66,675	\$0	\$125,000	\$0	\$10,025	\$70,000
<b>CAPITAL TOTAL</b>	<b>\$66,675</b>	<b>\$0</b>	<b>\$165,000</b>	<b>\$0</b>	<b>\$10,025</b>	<b>\$110,000</b>
<b>02-14 TOTAL</b>	<b>\$4,291,485</b>	<b>\$4,445,902</b>	<b>\$5,237,620</b>	<b>\$5,235,201</b>	<b>\$4,915,544</b>	<b>\$6,168,226</b>

City of Melissa Financial Summary - Wastewater Fund						
Description	Actual 2020	Actual 2021	Adopted 2022	Revised 2022	Estimated 2022	Adopted 2023
5260 ENGINEERING	\$112,662	\$63,141	\$73,000	\$73,000	\$96,848	\$73,000
5270 Inspections						
5320 Postage & Delivery						
5360 EQUIPMENT						
5361 EQUIPMENT RENTAL	\$0	\$0	\$0	\$0	\$0	\$0
5370 CONTRACT REPAIRS & MAINTENANCE	\$9,862	\$13,493	\$12,000	\$150,000	\$82,436	\$133,000
5390 Professional Services						
5395 LICENSE FEES	\$5,965	\$111	\$555	\$555	\$2,471	\$1,600
5430 TELEPHONE	\$0	\$0	\$0	\$0	\$0	\$0
5443 IT COMPUTER REPLACEMENT	\$0	\$0	\$0	\$0	\$0	\$0
5446 SEWER TREATMENT SERVICES	\$1,401,842	\$1,290,929	\$1,670,258	\$1,714,605	\$1,820,770	\$2,206,571
GTUA ADMIN FEE	\$0	\$300	\$5,000	\$5,000	\$1,075	\$5,000
5448 TAP DISCOUNTS						
5466 Throckmorton Crk Sewer Line maintenance	\$7,832	\$4,867	\$5,000	\$5,000	\$844	\$5,000
5467 Clemmons Crk Sewer Line maintenance					\$45,000	
5470 UTILITIES	\$3,610	\$3,645	\$5,000	\$5,000	\$5,436	\$5,000
5500 MISC EXPENSE					\$37	
5550 SUPPLIES	\$5,841	\$5,009	\$10,000	\$10,000	\$15,159	\$10,000
<b>OPERATIONS TOTAL</b>	<b>\$1,547,613</b>	<b>\$1,381,495</b>	<b>\$1,780,813</b>	<b>\$1,963,160</b>	<b>\$2,070,076</b>	<b>\$2,439,171</b>
5910 CAPITAL OUTLAY						
<b>CAPITAL TOTAL</b>						
<b>02-15 TOTAL</b>	<b>\$1,547,613</b>	<b>\$1,381,495</b>	<b>\$1,780,813</b>	<b>\$1,963,160</b>	<b>\$2,070,076</b>	<b>\$2,439,171</b>

City of Melissa Financial Summary - Garbage Fund						
Description	Actual 2020	Actual 2021	Adopted 2022	Revised 2022	Estimated 2022	Adopted 2023
5751 HAZARDOUS WASTE	\$ 2,050	\$ -	\$ 1,250	\$ -	\$ -	\$ 1,250
5500 Misc Expense		\$ -				
GARBAGE EXPENSE	\$ 565,496	\$ 807,405	\$ 829,338	\$ 950,000	\$ 984,463	\$ 1,029,806
<b>OPERATIONS</b>	<b>\$ 567,546</b>	<b>\$ 807,405</b>	<b>\$ 830,588</b>	<b>\$ 950,000</b>	<b>\$ 984,463</b>	<b>\$ 1,031,056</b>
<b>TOTAL 16 GARBAGE</b>	<b>\$ 567,546</b>	<b>\$ 807,405</b>	<b>\$ 830,588</b>	<b>\$ 950,000</b>	<b>\$ 984,463</b>	<b>\$ 1,031,056</b>

City of Melissa Financial Summary - Utility Billing Fund						
Description	Actual 2020	Actual 2021	Adopted 2022	Revised 2022	Estimated 2022	Adopted 2023
5110 SALARIES & WAGES	\$142,046	\$217,915	\$235,450	\$275,450	\$265,555	\$287,842
5115 OVERTIME					\$10,184	
5145 LONGEVITY PAY	\$212	\$0	\$500	\$500	\$372	\$720
5150 SOCIAL SECURITY EXPENSE	\$9,287	\$11,776	\$14,608	\$14,608	\$15,318	\$17,854
5155 MEDICARE EXPENSE	\$2,172	\$2,754	\$3,416	\$3,416	\$3,583	\$4,175
5160 SUTA EXPENSE	\$741	\$1,241	\$437	\$437	\$71	\$1,386
5166 LONG TERM DISABILITY	\$130	\$425			\$527	\$693
5190 Contract Labor	\$8,777					
5171 TMRS EXPENSE	\$36,430	\$26,926	\$32,419	\$32,419	\$48,393	\$50,912
5192 Recruiting	\$3,269	\$51				
5195 Drug Screening	\$148	\$88				
5510 GROUP HEALTH INSURANCE	\$24,787	\$48,865	\$69,336	\$69,336	\$66,706	\$78,590
<b>PERSONNEL TOTAL</b>	<b>\$227,999</b>	<b>\$310,041</b>	<b>\$356,166</b>	<b>\$396,166</b>	<b>\$410,709</b>	<b>\$442,172</b>
5197 Employee Appreciation Recognition	0		500	500	518.51	500
5280 OFFICE SUPPLIES	\$2,183	\$2,418	\$1,000	\$1,000	\$2,337	\$2,500
5320 POSTAGE AND DELIVERY	\$6,922	\$530	\$1,500	\$1,500	\$464	\$500
5335 CREDIT CARD CHARGES	\$61,419	\$91,909		\$160,000	\$157,915	\$160,000
5350 PRINTING AND REPRODUCTION	\$90	\$190	\$100	\$100	\$180	\$200
5430 TELEPHONE	\$2,433	\$1,401	\$1,500	\$1,500	\$1,391	\$1,500
5432 Wireless Telephone Exp	\$569	\$1,212	\$800	\$800	\$2,335	\$1,600
5449 UB Software Service	\$182,514	\$75,560	\$80,000	\$80,000	\$67,202	\$80,000
5455 UB Bill Processing expenses	\$96,428	\$41,333	\$38,000	\$44,000	\$46,720	\$47,000
5438 COMPUTER HARDWARE/SOFTWARE		\$6,386			\$4,565	
5439 Business Meals	\$506	\$388	\$200	\$200	\$0	\$650
5440 TRAVEL EXPENSES	\$0	\$521	\$0	\$0	\$0	\$0
5442 Vehicle Lease - Meter Tech		\$2,639	\$4,610	\$4,610	\$5,076	\$4,610
5375 Vehicle Repair and Maintenance		\$537	\$482	\$482	\$629	\$964
5380 Vehicle Expense			\$311	\$311	\$252	\$311
5385 Vehicle Fuel		\$912	\$1,200	\$1,200	\$1,947	\$4,200
5450 UNIFORMS	\$450	\$402	\$500	\$500	\$1,173	\$3,600
5444 AMI Equipment		\$0	\$89,999	\$115,070	\$73,460	\$221,616
5456 Meters/AMI Equip Repairs Maintenance		\$25,118	\$56,065	\$100,000	\$172,373	\$39,900
5550 Supplies		\$104	\$300	\$300	\$2,323	\$2,000
5460 TRAINING	\$0	\$1,528	\$0	\$0	\$1,145	\$3,256
<b>OPERATIONS TOTAL</b>	<b>\$353,515</b>	<b>\$253,088</b>	<b>\$277,067</b>	<b>\$512,073</b>	<b>\$542,004</b>	<b>\$574,907</b>
<b>Utility Billing TOTAL</b>	<b>\$581,514</b>	<b>\$563,129</b>	<b>\$633,233</b>	<b>\$908,239</b>	<b>\$952,714</b>	<b>\$1,017,079</b>

City of Melissa Financial Summary - IT Dept						
Description	Actual 2020	Actual 2021	Adopted 2022	Revised 2022	Estimated 2022	Adopted 2023
5436 COMPUTER EXPENSES	\$ 31,633	\$ 44,695	\$ 42,822	\$ 42,822	\$ 52,856	\$ 42,822
5438 COMPUTER HARDWARE/SOFTWARE	\$ 240	\$ 7,737	\$ 1,395	\$ 1,395	\$ -	\$ 1,395
5443 IT COMPUTER REPLACEMENT	\$ 7,017	\$ 7,017	\$ 16,678	\$ 16,678	\$ 16,678	\$ 11,675
<b>OPERATIONS</b>	<b>\$ 38,890</b>	<b>\$ 59,449</b>	<b>\$ 60,895</b>	<b>\$ 60,895</b>	<b>\$ 69,534</b>	<b>\$ 55,892</b>
<b>TOTAL 24 IT WF EXPENSES</b>	<b>\$ 38,890</b>	<b>\$ 59,449</b>	<b>\$ 60,895</b>	<b>\$ 60,895</b>	<b>\$ 69,534</b>	<b>\$ 55,892</b>





# Debt Service Fund Budget - Utility Fund

City of Melissa Annual Budget FY23

City of Melissa Utility Debt Service - Expenditures 2022-2023- Adopted				
Debt Service Fund		Principal	Interest	Fund Total
5676	Debt Service - Series 2005 - Rev Bond GTUA CGMA	59,365.00	23,336.00	82,701.00
5677	Debt Service - Series 2006 CO - Country Ridge 615k Water			-
5679	Debt Service - 2006 State Part Assist-GTUA - CGMA	-	350,747.46	350,747.46
5673	Debt Service - Series 2006 - Rev Bond GTUA TR/TC Sewer	110,000.00	17,082.50	127,082.50
5681	Debt Service - Series 2007 Rev Bond - GTUA - CGMA	24,895.00	71,413.03	96,308.03
5682	Debt Service - Series 2007 Rev Bond - GTUA TR/TC Sewer	65,000.00	17,220.00	82,220.00
5683	Debt Service - Series 2008 Combo Tax/Rev - Water/Wastewater CIP			-
5684	Debt Service - Series 2009A (Dfund)- Fitzhugh Sewer - GTUA	65,000.00	27,280.00	92,280.00
5685	Debt Service - Series 2009B (CWSRF)- Fitzhugh Sewer - GTUA	85,000.00	27,247.50	112,247.50
5675	Debt Service- Series 2000/2010 Refunding CO - Water Tower	-	-	-
5698	Debt Service - Series 2011 Fannin Waterline Project	65,000.00	27,700.00	92,700.00
5689	Debt Service - Series 2013 CO - South Take Pt/US 75 water relocation/Davis Rd Sewer	245,000.00	64,621.26	309,621.26
5691	Debt Service - Series 2014 CO - SH 121 Util Relocation, Harrison St Sewer, AMR Sys	100,000.00	50,256.26	150,256.26
5968	Water Fund - Series 2015 CO - Waterline to 100 acre park	55,000.00	43,743.76	98,743.76
5683	Debt Service - Series 2016 GO Refunding CO 2008	165,000.00	35,050.00	200,050.00
5694	Debt Service - Series 2016 CO - Wastewater - Stiff Creek Sewer Improvements	180,000.00	130,400.00	310,400.00
5694	Debt Service - Series 2016 CO - W/WW - Land Acquisition	40,000.00	27,800.00	67,800.00
5671	Debt Service - Series 2018 CO - New Water Tower	225,000.00	247,312.50	472,312.50
5679	New Debt Service - Series 2021 CO - PW Facility SH5 utility relo and sewer, Water Twr site work	190,000.00	283,400.00	473,400.00
		1,674,260.00	1,444,610.27	3,118,870.27
		<b>Principal Reduction:</b>		<b>1,674,260.00</b>
		<b>Interest:</b>		<b>1,444,610.27</b>
		<b>Reserves/Other:</b>		<b>-</b>
		<b>Total Debt Service Expenditures:</b>		<b>3,118,870.27</b>



# Tax Increment Financing (TIF) Zone Budget

City of Melissa Annual Budget FY23

City of Melissa		
Melissa Tax Increment Financing Zone #1 Fund (03-18)		
Adopted 2022-23		
		<b>Adopted 2022-23</b>
<b>Beginning Fund Balance</b>		<b>1,404,480.64</b>
<b>Revenues</b>		
4110	Current Property Taxes - levy	1,234,591.00
4110	County's Participation - Property Taxes (2016) - levy	216,707.00
4330	Interest Income	
	Transfer from General Fund	
	Transfer from Water Fund	
	<b>Total Revenues</b>	<b>1,451,298.00</b>
<b>Expenditures</b>		
	Town Center construction costs	-
	Professional Services	
	Reimbursement - General Fund	
	Create Debt Reserve Fund	320,000.00
<b>Debt Service</b>		
5956	Transfer to Debt Service on 2016 GO - refi 2006/2009 CO - Principal	450,000.00
5956	Transfer to Debt Service on 2016 GO - refi 2006/2009 CO - Interest	240,500.00
5972	Transfer to Debt Service on 2018 CO DOD Rdway/Cardinal/Highland Rds - Principal	30,000.00
5972	Transfer to Debt Service on 2018 CO DOD Rdway/Cardinal/Highland Rds - Interest	32,206.26
5973	Transfer to Debt Service on 2018 GO - Melissa Rd Construction - Principal	30,000.00
5973	Transfer to Debt Service on 2018 GO - Melissa Rd Construction - Interest	31,775.00
	2021 CO - Cardinal/Highland Rds (\$5.5 m)	290,175.00
	2015 CO - City Hall Park (+\$1.1 m)	63,425.00
	2018 GO - Melissa Rd (+\$2.0m)	116,000.00
	New Debt Capacity	
	<b>Total TIF Expenditures</b>	<b>1,604,081.26</b>
	<b>Revenues less Expenditures</b>	<b>(152,783.26)</b>
	<b>Ending Fund Balance</b>	<b>1,251,697.38</b>



# Ordinance Adopting Tax Rate

City of Melissa Annual Budget FY23

CITY OF MELISSA, TEXAS

ORDINANCE NO: 2022-65

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF MELISSA, TEXAS, LEVYING TAXES FOR THE 2022 TAX YEAR AT THE RATE OF \$0.456168 PER ONE HUNDRED DOLLARS (\$100.00) OF ASSESSED VALUE ON ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY OF MELISSA, TEXAS; PROVIDING FOR A DATE ON WHICH SUCH TAXES BECOME DUE AND DELINQUENT TOGETHER WITH PENALTIES AND INTEREST THEREON; PROVIDING FOR A LIEN ON ALL REAL AND PERSONAL PROPERTY TO SECURE PAYMENT OF TAXES DUE THEREON; PROVIDING FOR REPEALING, SAVINGS AND SEVERABILITY CLAUSES; PROVIDING FOR AN EFFECTIVE DATE; AND PROVIDING FOR THE PUBLICATION OF THE CAPTION HEREOF.

WHEREAS, the City Council of the City of Melissa, Texas ("City") hereby finds that the tax for the fiscal year beginning October 1, 2022, and ending September 30, 2023, hereinafter levied for current expenditures of the City and the general improvements of the City and its property must be levied to provide the revenue requirements of the budget for the ensuing year; and

WHEREAS, the City Council has approved, by a separate ordinance to be adopted on the 13<sup>th</sup> day of September 2022, the budget for the fiscal year beginning October 1, 2022, and ending September 30, 2023; and

WHEREAS, all statutory and constitutional requirements concerning the levying and assessing of ad valorem taxes have been complied with.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF MELISSA, TEXAS:

**SECTION 1: Findings Incorporated.** The findings set forth above are incorporated into the body of this Ordinance as if fully set forth herein.

**SECTION 2: Tax Levied.** There is hereby levied and ordered to be assessed and collected for the fiscal year beginning October 1, 2022, and ending September 30, 2023, and for each fiscal year thereafter until it is otherwise provided by and ordained, on all taxable property, real, personal and mixed, situated within the corporate limits of the City, and not exempt from taxation by the Constitution of the State and valid State laws, an ad valorem tax for the general operations of the City at a rate of \$0.456168 on each One Hundred Dollars (\$100.00) of assessed value of taxable property, and shall consist and be comprised of the following components:

- a. An ad valorem tax rate of \$0.357805 on each One Hundred Dollars (\$100.00) of assessed valuation of said taxable property is hereby levied for general city purposes and to pay the current operating expenses of said City, for the fiscal year beginning October 1, 2022, and ending September 30, 2023, which tax, when collected shall be appropriated to and for the credit of the General Fund of said City; and

- b. An ad valorem tax rate of \$0.098363 on each One Hundred Dollars (\$100.00) of assessed valuation of said taxable property is hereby levied for the purpose of creating an Interest and Sinking Fund with which to pay the interest and principal of the valid and outstanding indebtedness, capital lease payments and related fees of the City, and such tax when collected shall be appropriated and deposited in and to the credit of the General Debt Service Fund of the City for the fiscal year beginning October 1, 2022, and ending September 30, 2023.

Total tax rate of \$0.456168 is based on one hundred percent (100%) market value on each One Hundred Dollars (\$100.00) of assessed valuation of all taxable property within said City.

**THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. THE TAX RATE WILL EFFECTIVELY BE RAISED BY 3.50% AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$-73.22.**

**SECTION 3: Due Date of Taxes.** The taxes assessed and levied hereby are payable anytime after the approval and publication of this Ordinance and not later than January 31 of the year following the year in which the taxes are assessed. The penalties and interest provided for herein shall accrue after January 31 of the year following the year in which the taxes are assessed. However, if the entire taxes due as provided herein are paid in full by January 31 of the year following the year in which the taxes are assessed, no penalty or interest shall be due.

**SECTION 4: Penalties and Interest.** A delinquent tax shall incur the maximum penalty and interest authorized by Section 33.01, Texas Property Tax Code, to-wit: a penalty of six percent (6%) of the amount of the tax for the first calendar month it is delinquent, plus one percent (1%) for each additional month or portion of a month the tax remains unpaid prior to July 1<sup>st</sup> of the year in which it becomes delinquent.

Provided, however, a tax that is delinquent on July 1<sup>st</sup> of the year in which it becomes delinquent shall incur a total penalty of twelve percent (12%) of the amount of the delinquent tax without regard to the number of months the tax has been delinquent. A delinquent tax shall also accrue interest at a rate of one percent (1%) for each month or portion of a month the tax remains unpaid. Taxes that remain delinquent on July 1 of the year in which they become delinquent shall incur an additional penalty of fifteen percent (15%) of the amount of taxes, penalty and interest due; such additional penalty is to defray the costs of collection as authorized by Section 6.30, Texas Property Tax Code.

The City shall have a lien on all taxable property located in the City to secure the payment of taxes, penalty and interest, and all costs of collection, assessed and levied hereby.

**SECTION 5: Place of Payment/Collection.** Taxes are payable in McKinney, Texas, at the Office of the Tax-Assessor Collector of Collin County. The City shall have available all rights

and remedies provided by law for the enforcement of the collection of taxes levied under this ordinance.

**SECTION 6: Tax Roll.** The tax roll, as presented to the City Council, together with any supplement thereto, is hereby accepted.

**SECTION 7: Savings/Repealing Clause.** All provisions of any ordinance in conflict with this Ordinance are hereby repealed; but such repeal shall not abate any pending prosecution for violation of the repealed Ordinance, nor shall the repeal prevent prosecution from being commenced for any violation if occurring prior to the repeal of the Ordinance. Any remaining portions of conflicting ordinances shall remain in full force and effect.

**SECTION 8: Severability.** Should any section, subsection, sentence, clause or phrase of this Ordinance be declared unconstitutional or invalid by a court of competent jurisdiction, it is expressly provided that any and all remaining portions of this Ordinance shall remain in full force and effect. City hereby declares that it would have passed this Ordinance, and each section, subsection, sentence, clause, or phrase thereof irrespective of the fact that any one or more sections, subsections, sentences, clauses, or phrases be declared unconstitutional or invalid.

**SECTION 9:** This Ordinance shall become effective from and after its adoption and publication as required by law.

**DULY PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF MELISSA, TEXAS, ON THIS 13<sup>th</sup> DAY OF SEPTEMBER 2022.**

  
Jay Northcut, Mayor

ATTESTED TO AND  
CORRECTLY RECORDED BY:

  
Hope Cory, City Secretary







# Glossary of Terms

City of Melissa Annual Budget FY23

## Glossary of Terms

**4A or MIEDC:** Melissa Industrial and Economic Development Corporation

**4B or MCEDC:** Melissa Community and Economic Development Corporation

**Accrual Basis:** The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows.

**Activity:** A service performed by a department or division.

**Ad Valorem Tax:** A tax computed from the assessed evaluation of land and improvements.

**Appropriation:** A legal authorization granted by a legislative body (City Council) to make expenditures and to incur obligations for specific purposes.

**Assets:** Resources owned or held by the city, which have monetary value.

**Balanced Budget:** A balanced budget occurs when the total sum of money a government collects in a year is equal to the amount it spends on goods, services, and debt interest.

**Bonds:** A debt security issued by a state, municipality or county to finance its capital expenditures. Municipal bonds are exempt from federal taxes and from most state and local taxes, especially if you live in the state in which the bond is issued.

**Budget:** The city's financial plan for a specific fiscal year that contains both the estimated revenue to be received during the year and the proposed expenditures to be incurred to achieve related objectives.

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**Comprehensive Annual Financial Report (CAFR)**: is a set of U.S. government financial statements comprising the financial report of a state, municipal or other governmental entity that complies with the accounting requirements promulgated by the Governmental Accounting Standards Board (GASB).

**Capital Improvement Program (CIP)**: The process of planning, monitoring, programming, and budgeting over a multi-year period used to allocate the City's capital monies.

**Certificates of Obligations (COs)**: Similar to general obligations bonds except the certificates requires no voter approval.

**Debt Service Fund**: A fund used to account for the monies set aside for the payment of interest and principal to holders of the city's general obligation and revenue bonds, the sale of which finances long term capital improvements, such as facilities, streets and drainage, parks and water/wastewater systems.

**Department**: A functional unit of the city containing one or more divisions or activities.

**Division**: A section of a department.

**Encumbrances**: Obligations in the form of purchase orders, contracts or salary commitments which are chargeable to appropriation and for which a part of the appropriation is reserved. When paid, the encumbrance is liquidated.

**Enterprise Fund (EF)**: A fund established for operations that are financed and operated in a manner similar to private business enterprises- where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

**Expenditures**: The cost of goods received or services rendered whether cash payments have been made or encumbered.

**Fund**: A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objective in accordance with special regulations, restrictions, or limitations.

**Fund Balance**: The excess of a fund's current assets over its current liabilities; sometimes called working capital in enterprise funds. A negative fund balance is often referred to as a deficit.

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**Fiscal Year (FY):** Fiscal Year (the fiscal year ends on September 30 of the year stated and begins on October 1 of the previous year.)

**General Fund:** The fund used to account for all financial resources except those required to be accounted for in another fund.

**General Obligation (GO) Bonds:** Bonds backed by the full faith and credit of the issuing government. In issuing its general obligation bonds, the City pledges to levy whatever property tax is needed to repay the bonds for any particular year. Bonds cannot be issued without voter approval and are usually issued with maturities of between 15 and 30 years.

**General Obligation Debt:** Monies owed on interest and principal to holders of the city's general obligation bonds. The debt is supported by revenue provided from real property which is assessed through the taxation power of the local government unit.

**Governmental Funds (GF):** Those funds through which most governmental functions typically are financed. The acquisition, use and financial resources and the related current liabilities are accounted for through governmental funds (General, Capital Projects and Debt Service Funds).

**Liabilities:** Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

**Modified Accrual Basis:** The accrual basis of accounting adapted to the governmental fund type spending measurement focus. Under this basis, revenues are recognized when they become both "measurable and available to finance expenditures with the current period". Expenditures are recognized when the related fund liability is incurred.

**Operating Budget:** Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending, and service delivery activities of the city are controlled.

**Performance Measures:** Specific quantitative measure of work performed within an activity or program. They may also measure results obtained through an activity or program.

**Purpose Statement:** The mission statement articulates the Department's purpose both for those in the organization and for the public.

**Position:** A full-time employee working at least 40 hours per week. For example, an activity requiring three full-time and one part-time employees would have 3 ½ positions.

**Reserve:** An account used to indicate that a portion of fund resources is restricted for a specific purpose, or is not available for appropriation and subsequent spending.

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**Revenues:** All amounts of money received by a government from external sources.

**Supplemental Requests:** A request to budget an activity above current service levels in order to achieve increased or additional objectives.

**Tax Rate:** A percentage applied to all taxable property to raise general revenues. It is derived by dividing the total tax levy by the taxable net property valuation.

**Taxes:** Compulsory charges levied by a government for the purpose of financing services performed for the common benefit.

**Tax Increment Financing (TIF):** Melissa Tax Increment Financing Zone #1 was established in 2005 for the purpose of revitalization of the downtown and town center of Melissa. The new City Hall is being constructed in the TIF and financed through this special financing fund.

**Undesignated fund balance (UFB):** The excess of a fund's assets over its liabilities and reserves which has not been officially assigned a particular purpose by the governmental board.

**Working Capital:** A measure of both a company's efficiency and its short-term financial health. The working capital ratio is calculated as: Working Capital equals Current Assets less Current Liabilities. This ratio indicates whether a company has enough short term assets to cover its short term debt. Most believe that a ratio between 1.2 and 2.0 is sufficient.

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# Commonly Used Acronyms

City of Melissa Annual Budget FY23

## Commonly Used Acronyms

FTE:.....	Full Time Employees or Equivalent
FYM:.....	First Year Measure
GAAP:.....	Generally Accepted Accounting Principals
GASB:.....	Governmental Accounting Standards Board
GCEC:.....	Grayson Collin Electric Cooperative
GFOA:.....	Government Finance Officers Association
ISO:.....	Insurance Service Office
I&S:.....	Interest & Sinking or Debt
MFD:.....	Melissa Fire Department
ME:.....	Month End
NTMWD:.....	North Texas Municipal Water District
O&M:.....	Operating & Maintenance
PT:.....	Part Time Employee
PTD:.....	Period to Date
P&Z:.....	Planning & Zoning
PW:.....	Public Works
R-O-W:.....	Right-of-Way
TCEQ:.....	Texas Commission and Environmental Quality
TML:.....	Texas Municipal League
TMLIEBP:.....	Texas Municipal League Intergovernmental Employee Benefit Pool
TMRS:.....	Texas Municipal Retirement System
TXDOT:.....	Texas Department of Transportation
WF:.....	Water Fund
W/WW:.....	Water/Wastewater
YTD:.....	Year to Date