

FY24 BUDGET



CITY OF MELISSA

FY24

ADOPTED ANNUAL BUDGET

OCTOBER 1, 2023 - SEPTEMBER 30, 2024





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S.B. 656 NOTICE

This budget will raise more revenue from property taxes than last year's budget by an amount of \$3,134,183, which is a 31.87% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$1,862,420.

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

FOR: Jennifer Clark, Dana Conklin, Craig Ackerman, Joseph Armstrong, Sean Lehr, Jay Northcut
AGAINST:
PRESENT AND NOT VOTING:
ABSENT: Rendell Hendrickson

Property Tax Rate Comparison

	FY22	FY23	FY24
Total Property Tax Rate	\$ 0.568157	\$ 0.456168	\$ 0.454728
No-New Revenue Rate	\$ 0.554230	\$ 0.453811	\$ 0.381236
No-New Revenue M&O Rate	\$ 0.416456	\$ 0.345706	\$ 0.315997
Voter-Approved Tax Rate	\$ 0.568157	\$ 0.456168	\$ 0.454728
Debt Tax Rate	\$ 0.137126	\$ 0.098363	\$ 0.127672
Total Municipal Debt Obligations (secured by property taxes)	\$ 2,084,873	\$ 2,136,418	\$ 3,722,399
Total General Fund (M&O) Budget	\$ 12,529,499	\$ 15,351,642	\$ 18,498,322
Change from Previous Year (\$)	\$ 1,184,751	\$ 2,822,143	\$ 3,146,680
Change from Previous Year (%)	10%	23%	21%

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:

	FY22	FY23	FY24
TML	\$3,089	\$3,260	\$3,488
Legal Public Notices	\$19,623	\$18,000	\$20,000



GFOA AWARD FY23



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**City of Melissa
Texas**

For the Fiscal Year Beginning

October 01, 2022

Christopher P. Monill

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, 2023. 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 AND CITY COUNCIL



JAY NORTHCUT
MAYOR



JENNIFER CLARK
PLACE 1



RENDELL HENDRICKSON
PLACE 2



DANA CONKLIN
PLACE 3



JOSEPH ARMSTRONG
PLACE 4

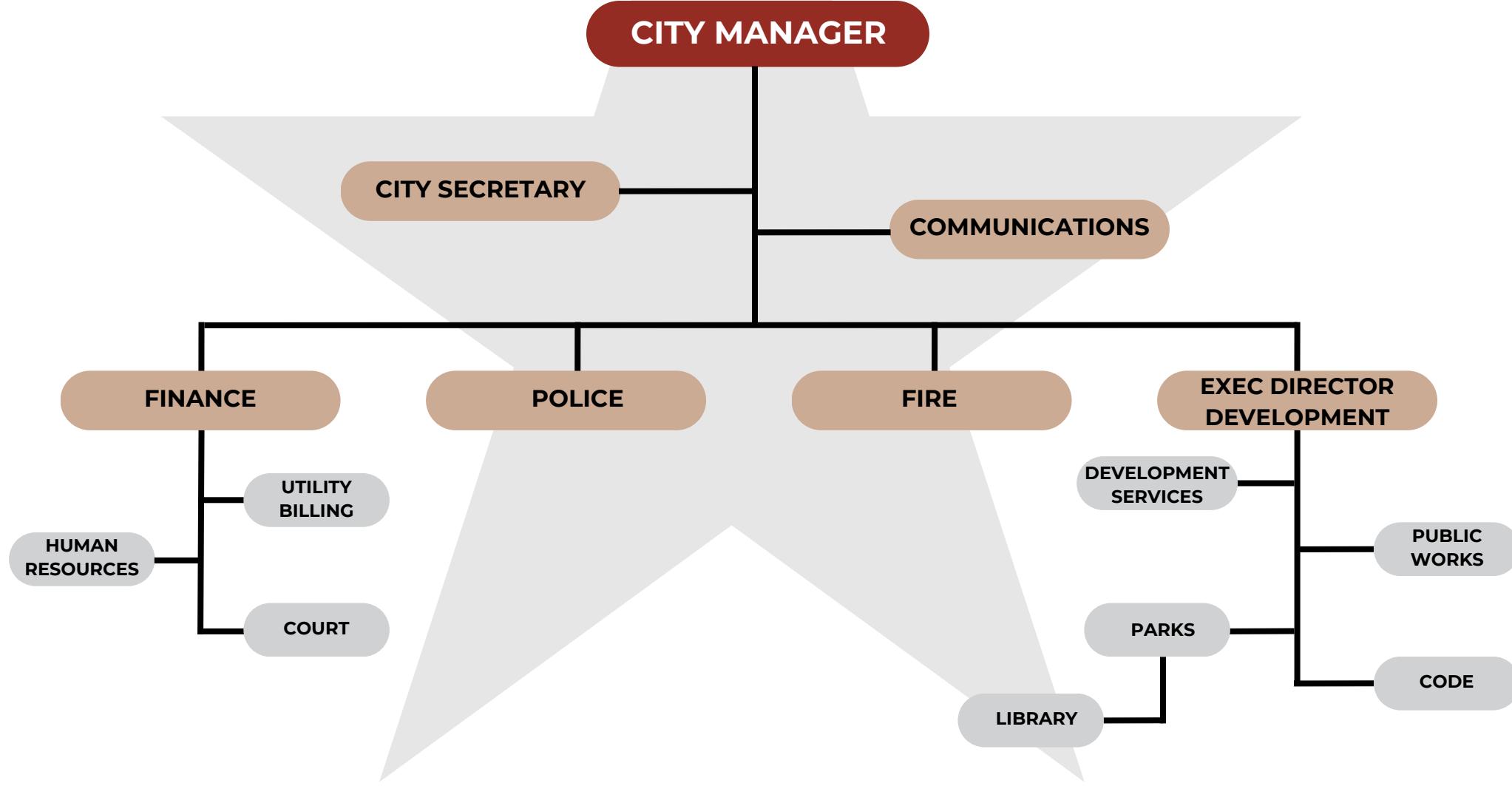


CRAIG ACKERMAN
MAYOR PRO-TEM



SEAN LEHR
PLACE 6

ORGANIZATIONAL CHART



BOARDS AND COMMISSIONS

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.

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.

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.

MELISSA INDUSTRIAL AND ECONOMIC DEVELOPMENT CORPORATION (4A)

Leads, 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.



OUTSOURCED 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.

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.

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.

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.

ANIMAL CONTROL, AMBULANCE, DISPATCH, JAIL, PUBLIC HEALTH, TAX ASSESSOR & COLLECTION, PROPERTY APPRAISAL

Collin County provides services for all above mentioned functions.



BUDGET TEAM

Jason Little

CITY MANAGER

Gail Dansby

FINANCE DIRECTOR

Tyler Brewer

*EXECUTIVE DIRECTOR
OF DEVELOPMENT*

Erik Stokes

POLICE CHIEF

Carl Nix

FIRE CHIEF

Hope Cory

CITY SECRETARY

Jennifer Nehls

LIBRARY DIRECTOR

Jeff Cartwright

PUBLIC WORKS DIRECTOR

Mitzi McCabe

HR 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.

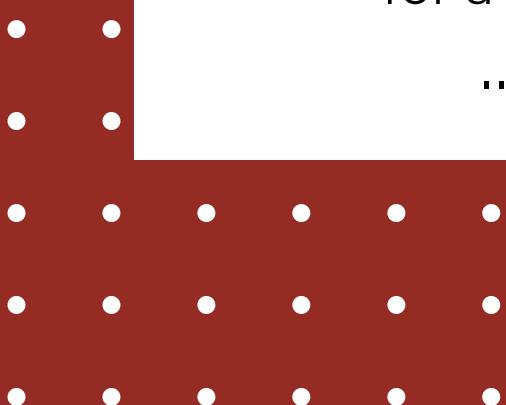


VISION



VISION

Melissa is a Contemporary,
Innovative, Ever-Evolving
Community where Our
Residents Enjoy the Opportunity
for a Meaningful Life!





MISSION



MISSION

We provide a life of quality opportunities by encouraging collaborative participation in the development of the City of Melissa. We are forward thinking and focused on rich residential and commercial communities, deliberate infrastructure, open and active spaces, successful education and the effective stewardship of resources.





COMMUNITY PROFILE

HISTORY OF MELISSA

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 FY24 is 24,000.



Downtown Melissa in the 1920s

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: 25.5

Paid Firefighters: 22.5

City Zoning: Yes

Master Plan: Yes Completed in 2006,
Updated 2015

Old Feed Store in Melissa in the 1920s

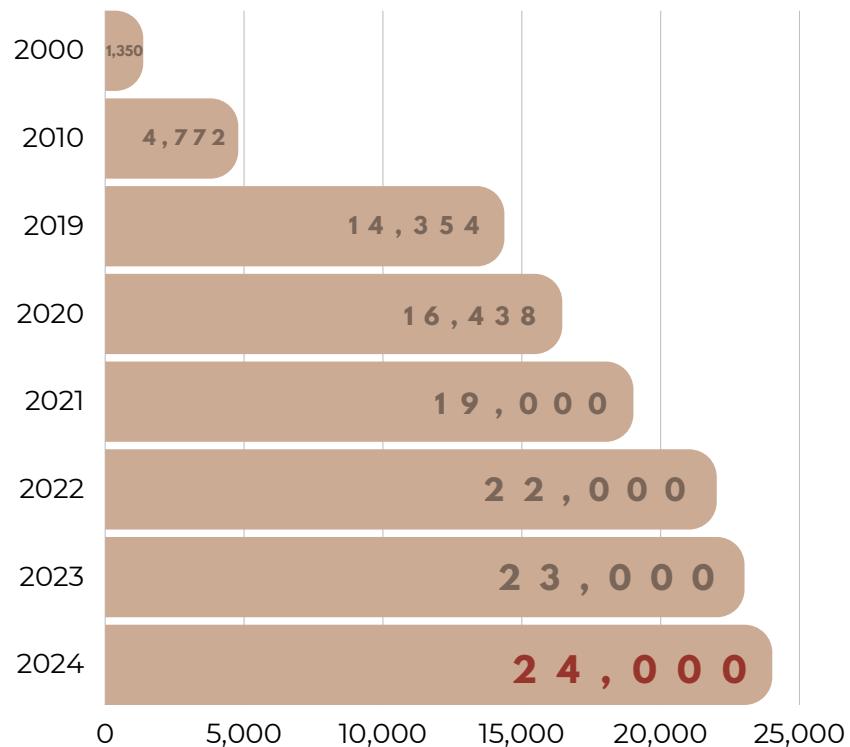


DEMOGRAPHICS



DEMOGRAPHICS

MELISSA POPULATION

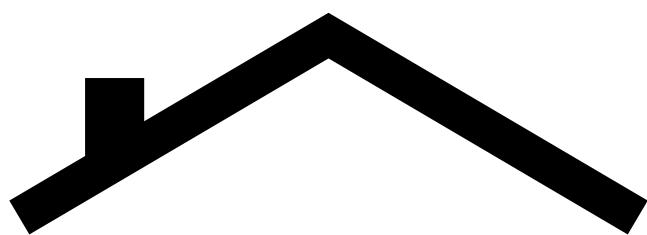
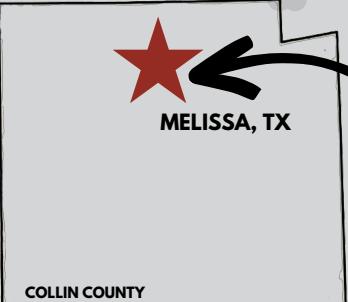


MISCELLANEOUS DEMOGRAPHICS

Household Size: 3.3

Average Single Family Home Value: \$495,000

Median Age: 36.5



TOTAL NUMBER OF HOUSEHOLDS

	Melissa	Collin County
2000	430	182,245
2010	1,407	278,363
2020	4,164	399,810

AVERAGE HOUSEHOLD INCOME

	Melissa	Collin County
2000	78,051	86,892
2010	87,141	97,944
2020	125,800	128,307

MEDIAN HOUSEHOLD INCOME

	Melissa	Collin County
2000	60,909	70,835
2010	80,815	77,862
2020	127,391	101,494

TOP 10 EMPLOYERS

1) Melissa ISD	695
2) Redden Concrete, Inc	338
3) Buc-ee's	280
4) Beam Concrete Construction	200
5) NTMWD Regional Disposal	105
6) Calhar Utility Contractors	100
7) City of Melissa	85
8) CMC Rebar	32
9) Sonic	30
10) Bee Builder Supply	25



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

US Route: US 75
 State Hwy: Hwy 121 + Hwy 5

Distance to Dallas:
 38 miles



Air Service:
 McKinney - Municipal
 DFW - International
 Love Field - Regional

TAXATION

Property Tax

Rate per \$100

Valuation	\$1.942791
Breakdown by Entity:	
Collin County	\$0.149343
Special District (Collin College)	\$0.081220
Melissa City	\$0.454728
Melissa ISD	\$1.257500

Sales Tax

Total Sales Tax Rate	8.25%
Breakdown by Entity:	
Municipal Sales Tax Rate	1%
State Sales Tax	6.25%
Economic Development	
Sales Tax (4A)	0.5%
Other Sales Tax (4B)	0.5%

**Total Taxable Value
\$3.145 Billion**

**TOP
5**

2023 PROPERTY VALUATIONS

1. NEXMETRO - AVILLA SPRINGS	\$ 29,755,890
2. NEXTMETRO - AVILLA STONERIDGE	\$ 22,268,645
3. BUC-EE'S	\$ 19,821,202
4. MELISSA FARMHOUSE	\$ 16,646,818
5. BRYANT FARMS	\$ 12,578,000

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 Pkwy
McKinney, TX 75069
(469) 742-9200

Collin County
Tax Assessor
2300 Bloomdale Road
Suite 2324
McKinney, TX 75071
(972) 547-5050



August 11, 2023

Honorable Mayor Jay Northcut,
and

HONORABLE CITY COUNCILMEMBERS:

Craig Ackerman, Mayor Pro Tem, Place 5
Jennifer Clark, Council Member, Place 1
Rendell Hendrickson, Council Member, Place 2
Dana Conklin, Council Member, Place 3
Joseph Armstrong, Council Member, Place 4
Sean Lehr, Council Member, Place 6

City of Melissa

Melissa City Hall
3411 Barker Avenue
Melissa, TX 75454

Ph: 972-838-2338
Fax: 972-837-4524
cityofmelissa.com

INTRODUCTION

In accordance with City Charter provisions, it is with great pride to present the City of Melissa Fiscal Year 2023-24 (FY24) Proposed Budget for your review and consideration. The Proposed Budget as presented is balanced for all operating funds. Your ongoing commitment to strong financial policies has provided us with stability during a time in our history that has equal challenges and opportunities. The FY 24 Budget is anticipated to be adopted by the City Council at its regularly scheduled meeting on September 12, 2023.

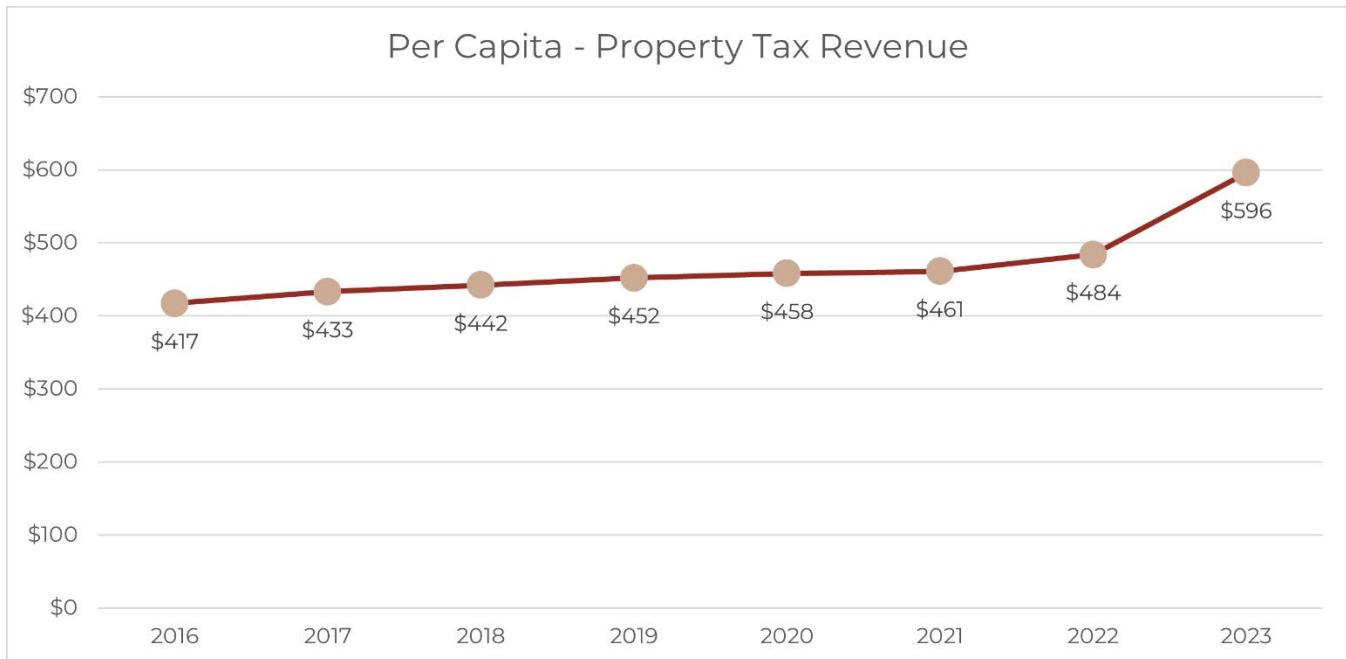
We would like to extend our thanks to all of the department directors for their diligence in preparing a budget document and to the City Council for their dedication to the community we all serve proudly.

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 and the current concern on whether or not the US economy is on the verge of a recession. While growth in all local sectors in Melissa has been welcomed addition to the Melissa community, the services required because of the growth has underscored a need to further invest in personnel to serve a larger population. The financial plan for the coming fiscal year continues to invest in public safety, general employees, and enhances the value of our stakeholders in this community we love and support. Of significant importance in FY 24, the City Council prioritized implementing the City's first residential homestead exemption set at 5%.

Over the last four years, we began talking about the historical and projected growth of the budget/departments in terms of per capita costs. Data on a Per capita basis provides more granular data than just aggregate information and depicts 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.



GENERAL FUND

REVENUES

The General Fund revenues total \$18,498,322 which represents an increase over FY23. 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 and sales tax growth attributed to new commercial businesses opening in Melissa.

Property Taxes

Collin Central Appraisal District certified Melissa's taxable value to be approximately \$3,145,000,000. This represents an increase of \$703 million or 29% from the 2023 tax roll. The proposed tax rate for FY24 is slightly reduced to \$0.454728 cents per \$100 of assessed valuation which includes approximately 32.7¢ for maintenance and operations and 12.8¢ for debt service. The reduction in the proposed tax rate is the second year in a row for a property tax reduction.

Sales Taxes

Sales tax revenue projections for FY24 were calculated using the estimated collections through the end of this fiscal year. Due to the growth in the commercial sales tax payers, the estimated revenue for FY24 is \$3,500,000.

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 single-family growth to stabilize at 700 units in FY 24, equal to the projection for FY 23.

EXPENSES

General Fund operating expenses are balanced at \$18,498,322.

Over the past decade, the City has focused the use of tax base growth 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:

- Funds Community Event;
- Funds first ever Citizen Survey;
- Funds migration to more flexible online permitting software;
- Funds contract costs for maintenance at the 90 acre park;
- Funds two Daytime Sergeants for the Police Department;
- Funds one Investigator for Court Appointed Special Advocates (CASA);
- Funds New Vehicles for new Police positions and reserve vehicle;
- Funds Fire Reserve engine purchase;
- Funds PT Emergency Management Coordinator at mid-year;
- Funds Three (3) Firefighters;
- Funds one Communication Specialist position (split with Water Fund);
- Funds one IT Manager position;
- Funds one Janitorial position;
- Funds Mid Year Assistant Library Director;
- Funds Mid Year Part Time position;
- Implements cost of living adjustment for employees, effective October 1;
- Funds Contribution to the Fund Balance, as recommended by the City's adopted financial policies; and
- Contributes 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 exist 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 2022, 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 24, Melissa's Positions per 1,000 Population is estimated to be 3.29.

COMPARISON OF SELECT CITIES - 2022

FISCAL YEAR	CITY	GENERAL FUND EXPENDITURES	POSITIONS	POPULATION	EXP PER CAPITA	POS PER 1,000 POP
2022	DENISON	\$33,740,513	258	25,179	\$1,340.03	10.25
2022	PLANO	\$285,694,648	2,515	291,200	\$981.09	8.64
2022	FLOWER MOUND	\$72,277,316	684	78,570	\$919.91	8.71
2022	HIGHLAND VILLAGE	\$19,937,900	134	16,670	\$1,196.03	8.04
2022	SHERMAN	\$46,489,846	360	43,239	\$1,075.18	8.33
2022	FRISCO	\$196,816,895	1,564	222,849	\$883.19	7.02
2022	ALLEN	\$112,906,147	741	109,039	\$1,035.47	6.80
2022	CORINTH	\$19,493,067	155	22,800	\$854.96	6.80
2022	PROSPER	\$36,847,021	214	35,410	\$1,040.58	6.04
2022	MCKINNEY	\$175,579,139	1,242	206,654	\$848.66	6.01
2022	CELINA	\$25,961,317	198	31,796	\$816.50	6.23
2022	PRINCETON	\$18,408,120	108	20,046	\$918.29	5.39
2022	ANNA	\$17,464,574	121.5	20,243	\$862.75	6.00
	MEDIAN				\$919.91	6.80
2022	MELISSA	\$18,028,019	58	22,000	\$819.46	2.64

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.

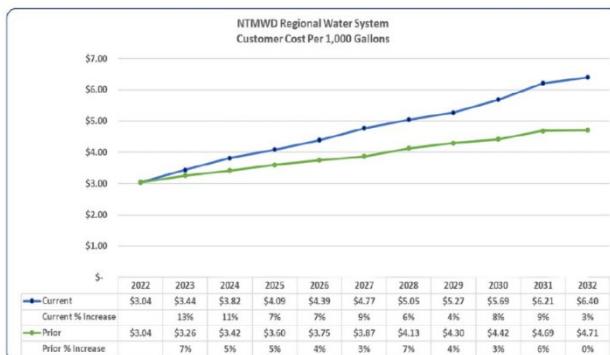
In accordance with the City's fiscal policy, all current operating expenses will be paid from current operating revenues. Per this policy, the General Fund budgets funds for the reserves. At the end of FY24, the City will remain at the recommended 90 days of reserves.

ENTERPRISE (WATER/UTILITY) FUND

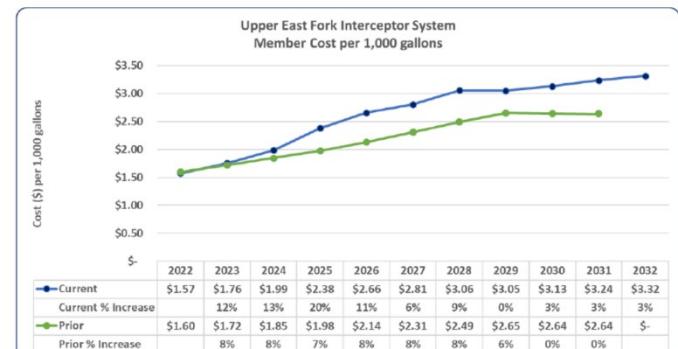
Substantial time is dedicated to the annual water rate review process to ensure the water and wastewater rates charged cover the cost of managing and operating the City utility system. North Texas Municipal Water District (NTMWD) is proposing a 9% increase in wholesale water cost and a 11.8% and 12.8% 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



Upper East Fork Interceptor System Strategic Financial Plan considering Capitalized Interest



Over the past three years, the City has been able to absorb the wholesale increases from NTMWD largely due to the growth in utility customers. This year's wholesale increases for water and wastewater, along with the City's implementation of the East Water Facility, will not allow for the absorption of wholesale rates in FY24.

The East Water Facility is an approximately \$40mm capital project to construct a water pump station, ground storage tanks, site improvements, and distribution lines to connect the City's water distribution system to the NTMWD transitions system from Bois D'Arc Lake. The design work is currently underway with construction to be completed by the year 2026. This project will provide a direct connection to the NTMWD system which has historically lower wholesale water rates compared to GTUA/CGMA water system.

Staff expects to phase in additional rate increases over the next two years, but growth in utility customers may reduce or minimize such future impacts. It is too early to know at this point. City Staff will conduct our annual water rate study in the spring of 2024 to evaluate future rates. For FY24, Staff is recommending rate adjustments to both the minimum bills and volumetric rates for water and wastewater. The increase for the average use is estimated at 8.7%.

SPECIAL REVENUE FUNDS

Melissa Industrial and Economic Development Corporation- MIEDC

The $\frac{1}{2}\text{¢}$ 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 FY24 were calculated using the estimated collections through the end of this fiscal year. The estimated revenue for MIEDC for FY24 is \$1,750,000.

Melissa Community Economic Development Corporation-MCEDC

Melissa citizens also approved an additional $\frac{1}{2}\text{¢}$ 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 FY24 is \$1,750,000.

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 stable, albeit slightly reduced tax rate and phased 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

APRIL

14 CITY MANAGER BUDGET KICKOFF. BUDGET OPENS FOR INPUT FROM DEPARTMENT HEADS

24 CERTIFIED ESTIMATE OF PROPERTY TAXABLE VALUES
COLLIN COUNTY APPRAISAL DISTRICT

MAY/
JUNE

DEPARTMENT HEAD DEADLINE TO SUBMIT DRAFT BUDGETS
BUDGET WORK SESSIONS

MAY 12
MAY 19
MAY 23
JUNE 12

JULY

21 RECEIPT OF CERTIFIED TAX ROLL COLLIN COUNTY APPRAISAL DISTRICT

25 BUDGET WORK SESSION

AUGUST

SET PUBLIC HEARING; ACCEPT CERTIFIED APPRAISAL ROLL,
DISCUSS PROPOSED TAX RATE & TAKE RECORD VOTE

22

SEPT

12 BUDGET PUBLIC HEARING, TAX RATE PUBLIC HEARING;
BUDGET & TAX RATE ADOPTED

OCTOBER

NEW BUDGET BEGINS **1**



BUDGET PREPARATION PROCEDURES + POLICIES

Certified Estimated Property Values were received on April 29, 2023.

Certified Taxable Values were received on July 21, 2023.

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 FY24 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 May 9, May 23, June 13 and June 27. Key points of FY24 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 12, 2023. 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 and adopted on September 12, 2023.

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.



SUMMARY OF FINANCIAL POLICIES

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 Off set Reserves - The City of Melissa will establish and maintain a Utility Wholesale Off set Reserve of any excess revenues after expenses and other operating reserves are funded to help off set 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 (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

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.



FUND DESCRIPTIONS

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.

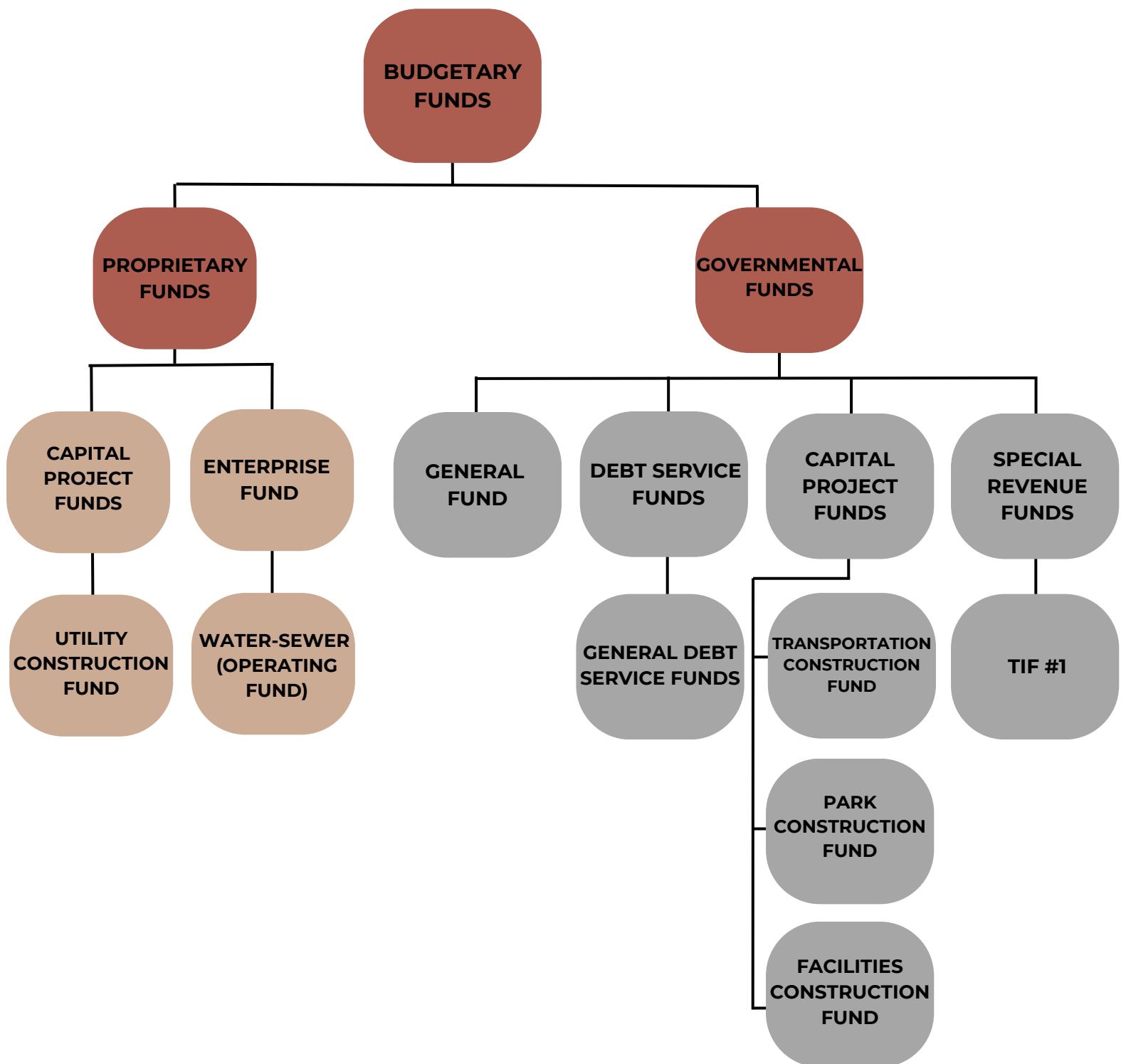
Enterprise Fund - The Enterprise Fund is used to account for operations that are financed and operated in a manner similar to a business. Accounting records for proprietary fund types are maintained on an accrual basis, whereby revenues are recognized when earned and expenses are recognized when incurred. 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.

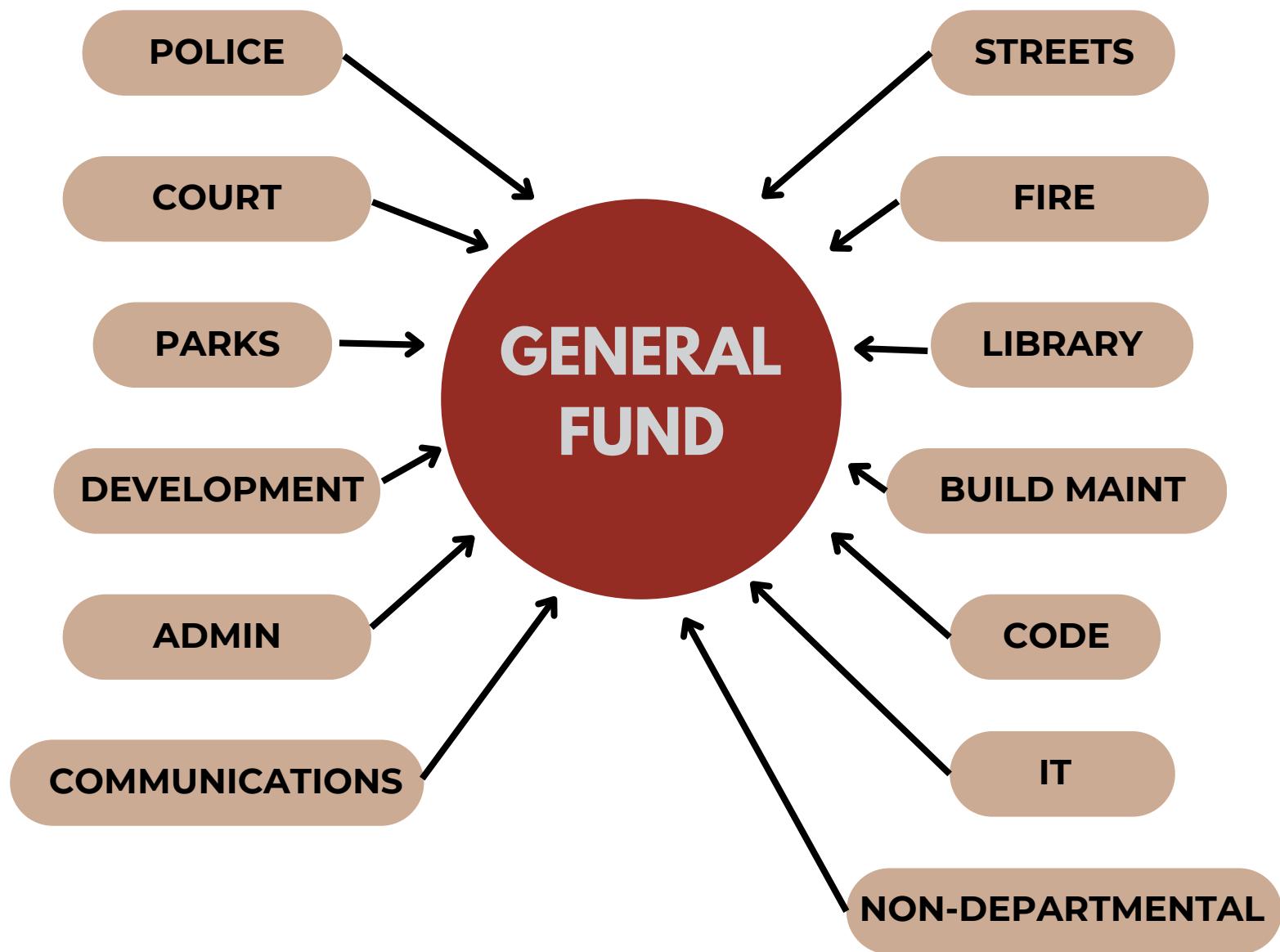
Special Financing Fund - The Tax Increment Financing (TIF) #1 Fund accounts for the operations and improvements within the TIF Zone and accumulation of money for the repayment of the 2015, 2016 (2006/2009), 2018, and 2021 Bonds payable in installments through 2034. The principal source of revenue is 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.

FUND STRUCTURE



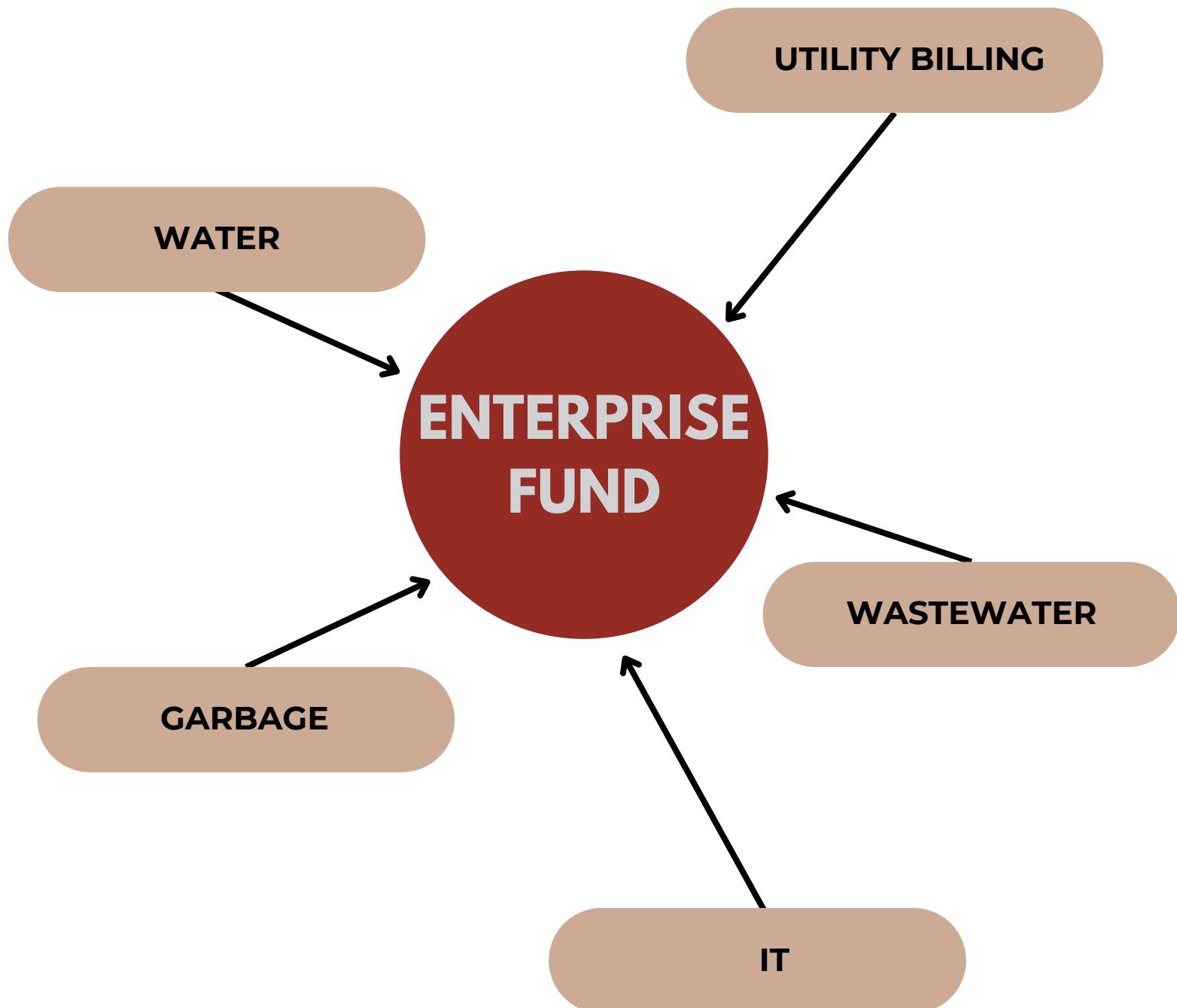
GENERAL FUND

STRUCTURE



ENTERPRISE FUND

STRUCTURE



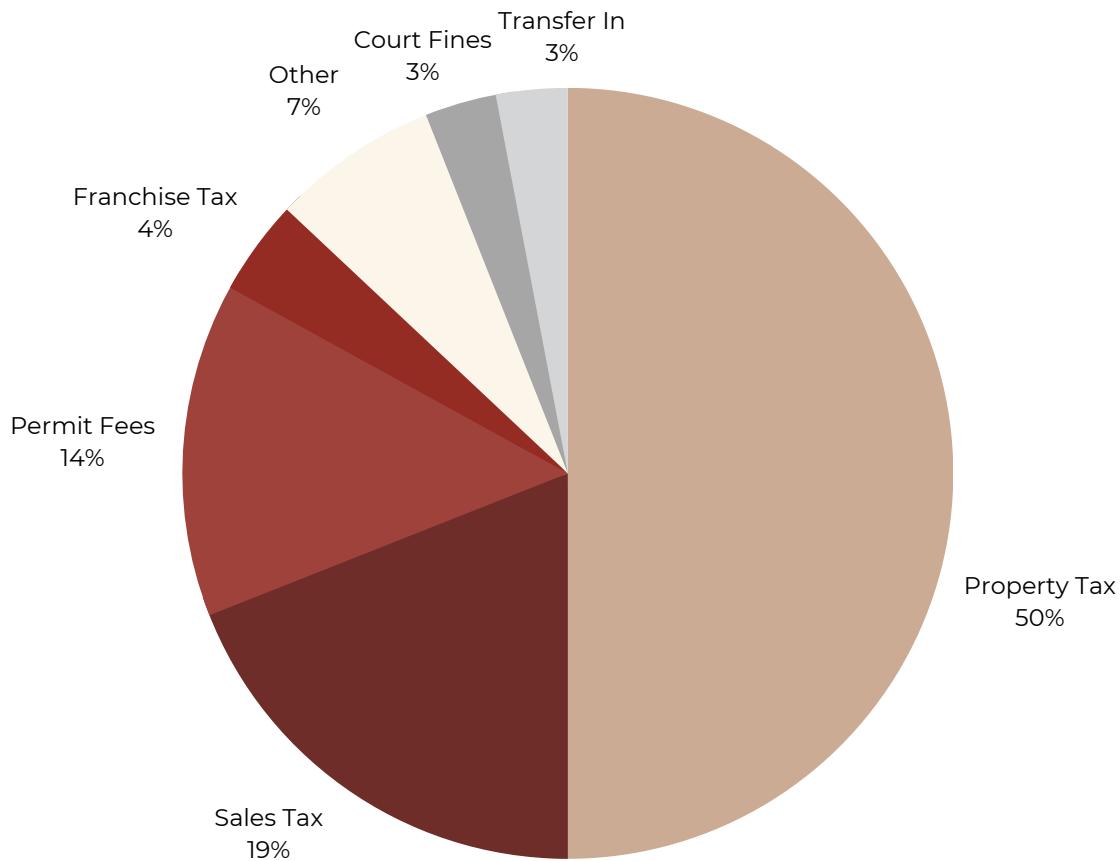


GENERAL FUND OVERVIEW

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 FY24 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

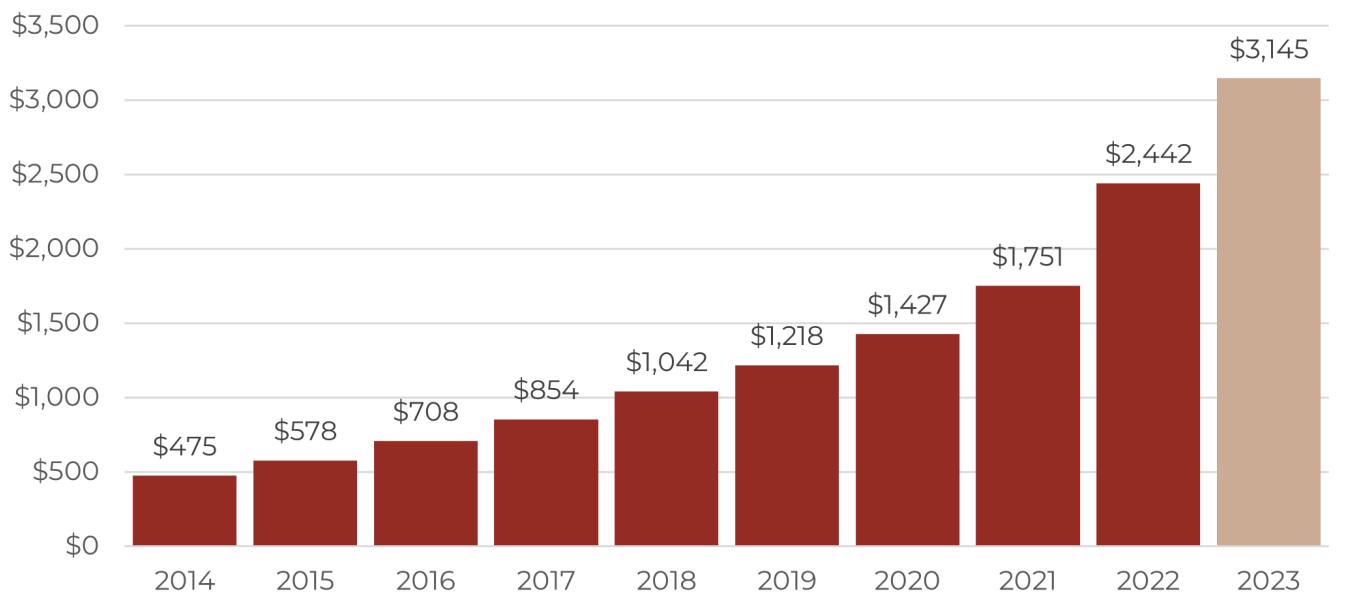




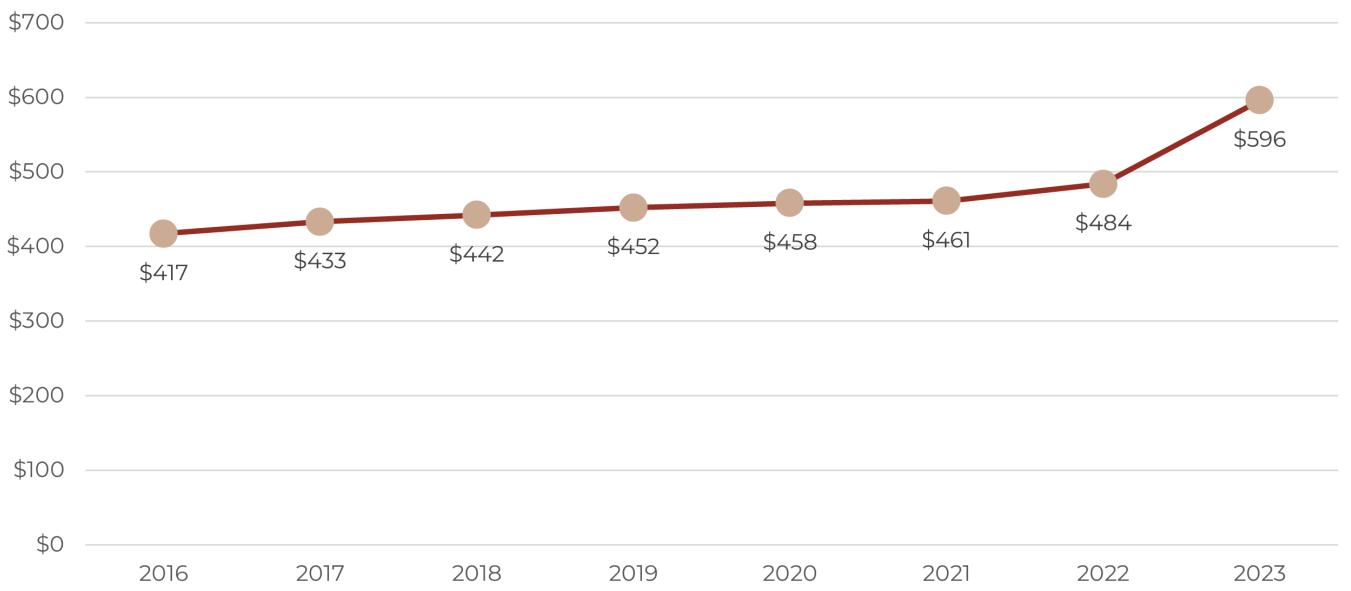
Property Values

According to information obtained by Collin County Central Appraisal District, the certified assessed value in the City of Melissa is approximately \$3.145 billion, an overall increase of \$703 million or 29% from the preceding year. From a historical perspective, assessed property value have increased \$2.670 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. The following charts illustrate the tax base growth and the property tax revenue per capita.

Property Values
(in millions)



Per Capita - Property Tax Revenue





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 slightly reduced to the rate of \$454728 for 2024. The average single family home value is estimated at \$495,000, an increase from \$431,000 in the previous year. The City experienced a 8.8% increase in existing property values. Listed to the right is a historical table depicting the recent history of the City of Melissa property tax rate and associated values.

Property Tax Rates

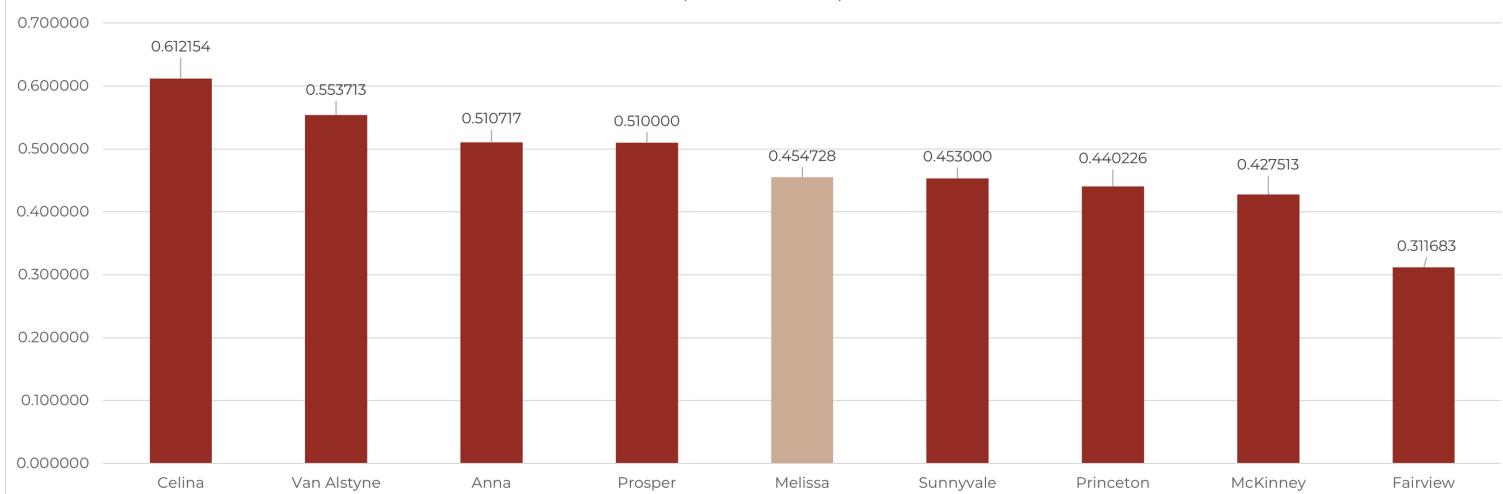
TAX YEAR	TAX RATE	VALUATION
2009	0.61	341,000,000
2010	0.61	341,000,000
2011	0.61	352,000,000
2012	0.61	363,000,000
2013	0.61	402,000,000
2014	0.61	475,000,000
2015	0.61	578,000,000
2016	0.61	708,000,000
2017	0.61	854,000,000
2018	0.609541	1,042,000,000
2019	0.609541	1,218,000,000
2020	0.609238	1,427,000,000
2021	0.568157	1,751,000,000
2022	0.456168	2,442,000,000
2023	0.454728	3,145,000,000

TABLE OF TYPICAL CITY TAX BILL

YEAR	AVERAGE HOME VALUE	CITY TAX	DIFFERENCE ANNUALLY
FY 2023	\$ 431,000	\$ 1,960	291
FY 2024	\$ 495,000	\$ 2,251	

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

FY 2024 TAX RATE (2023 TAX RATE)





FISCAL YEAR 2024 TAX RATES

(2023 TAX RATE)

CITY	O&M	I&S	TOTAL
Celina	0.315878	0.296276	0.612154
Van Alstyne	0.326063	0.227650	0.553713
Anna	0.365930	0.144787	0.510717
Prosper	0.332742	0.177258	0.510000
Melissa	0.327056	0.127672	0.454728
Sunnyvale	0.296953	0.156047	0.453000
Princeton	0.260863	0.179363	0.440226
McKinney	0.286688	0.140825	0.427513
Fairview	0.234200	0.077483	0.311683

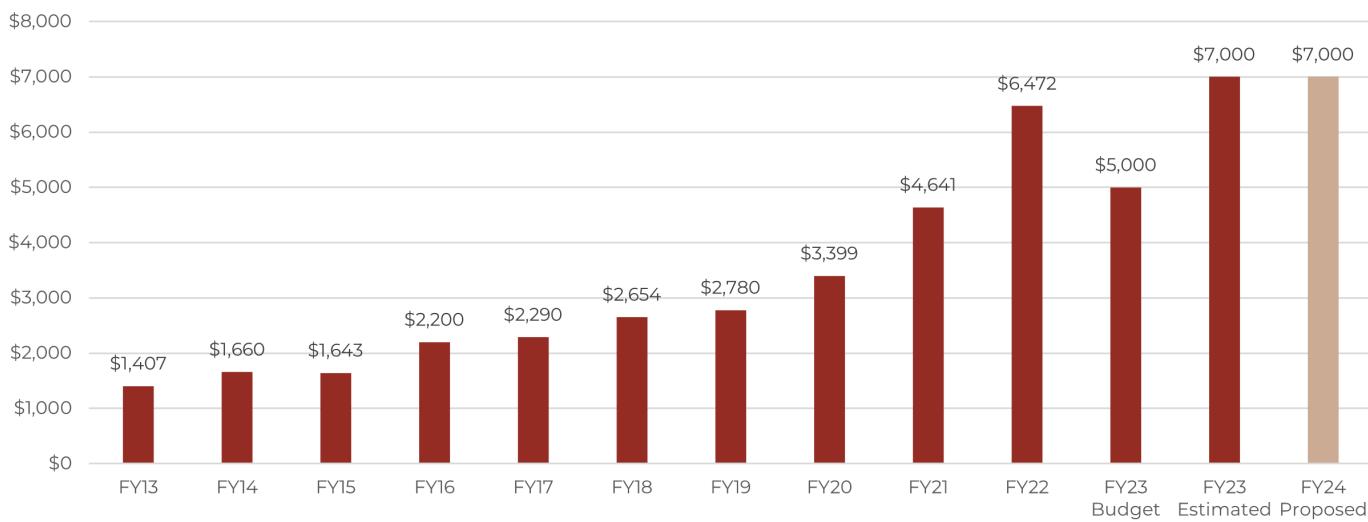
Sales Tax

Sales Tax is the second largest source of revenue to the City's General Fund, making up \$3,500,000 or 19% 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 \$7,000,000.

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 and Standard & Poors.

General Fund

Sales Tax Receipts

Comparison to Previous Years
(in thousands)



General Fund Expenditures

The General Fund budget is distributed as follows:

Function	General Fund Total	Percentage of Total
Police	\$4,382,898	24%
Fire	\$3,811,441	21%
Development Services	\$2,143,613	12%
Non-Departmental	\$2,091,436	11%
Administrative	\$1,672,922	9%
Parks	\$1,409,702	8%
Street	\$724,255	4%
I/T	\$671,164	4%
Library	\$513,165	3%
Municipal Court	\$433,842	2%
Communications	\$214,477	1%
Building Maintenance	\$242,997	1%
Code Compliance	\$186,410	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	FY 2024	GROWTH
GENERAL FUND STAFFING											
GENERAL GOVERNMENT	7.50	7.50	8.50	11.50	11.50	10.50	11.50	11.50	14.00	17.50	133.33%
POLICE	11.00	11.00	12.00	13.00	13.00	15.50	17.50	20.00	22.50	25.50	131.82%
FIRE	9.00	9.00	10.00	9.00	10.50	13.50	15.50	15.50	19.00	22.50	150.00%
LIBRARIES	4.00	4.00	4.50	4.00	4.50	4.50	4.50	4.50	5.50	7.00	75.00%
CODE ENFORCEMENT	-	-	1.00	1.00	1.00	1.00	1.00	2.00	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	4.00	100.00%
STREETS	0.50	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	79.00	132.35%
POPULATION	8,522	9,317	10,370	12,043	14,354	16,438	21,000	22,000	23,000	24,000	181.62%
STAFF PER 1,000 POP	3.99	3.65	3.71	3.49	3.07	2.95	2.55	2.64	2.93	3.29	-17.50%

**COMPARISON OF SELECT CITIES - 2022**

FISCAL YEAR	CITY	GENERAL FUND EXPENDITURES	POSITIONS	POPULATION	EXP PER CAPITA	POS PER 1,000 POP
2022	DENISON	\$33,740,513	258	25,179	\$1,340.03	10.25
2022	PLANO	\$285,694,648	2,515	291,200	\$981.09	8.64
2022	FLOWER MOUND	\$72,277,316	684	78,570	\$919.91	8.71
2022	HIGHLAND VILLAGE	\$19,937,900	134	16,670	\$1,196.03	8.04
2022	SHERMAN	\$46,489,846	360	43,239	\$1,075.18	8.33
2022	FRISCO	\$196,816,895	1,564	222,849	\$883.19	7.02
2022	ALLEN	\$112,906,147	741	109,039	\$1,035.47	6.80
2022	CORINTH	\$19,493,067	155	22,800	\$854.96	6.80
2022	PROSPER	\$36,847,021	214	35,410	\$1,040.58	6.04
2022	MCKINNEY	\$175,379,139	1,242	206,654	\$848.66	6.01
2022	CELINA	\$25,961,317	198	31,796	\$816.50	6.23
2022	PRINCETON	\$18,408,120	108	20,046	\$918.29	5.39
2022	ANNA	\$17,464,574	121.5	20,243	\$862.75	6.00
	MEDIAN				\$919.91	6.80
2022	MELISSA	\$18,028,019	58	22,000	\$819.46	2.64

Operations Overview

The Operational line items cover all associated costs for providing services and conducting the normal course of business. The line items total 43% 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 FY24, 1% 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 and FY22 will continue in FY24.



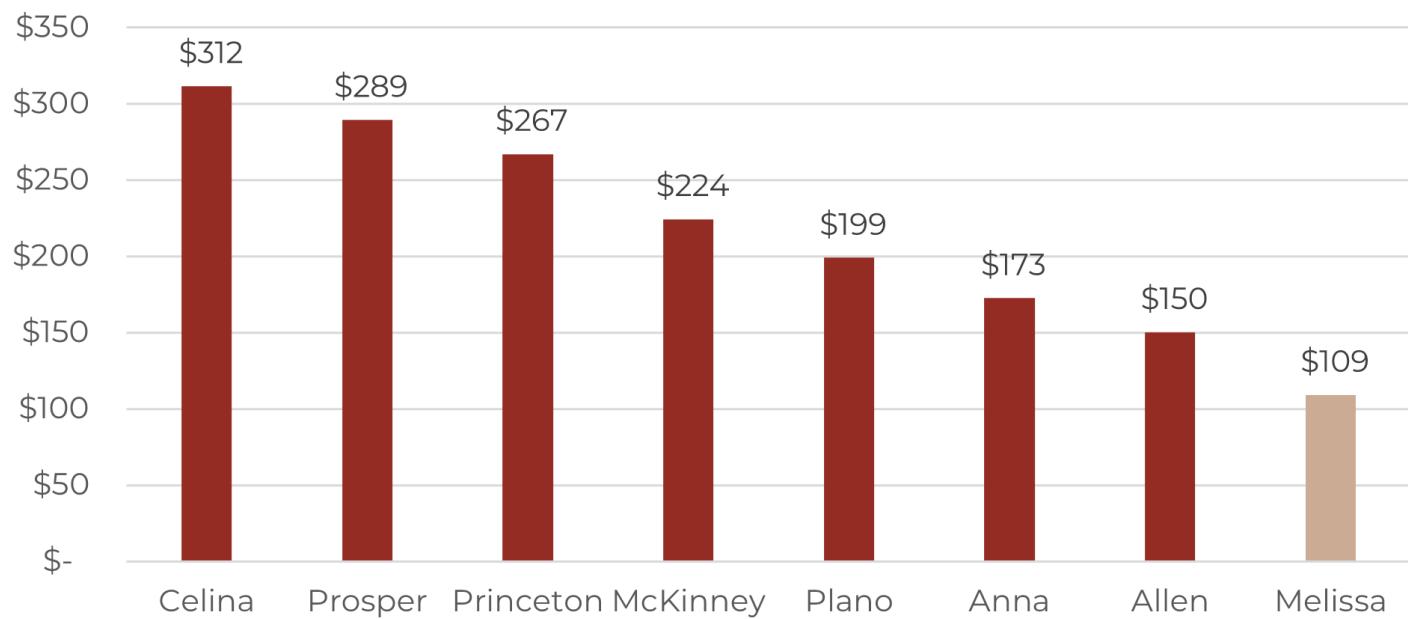
Debt Management

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.

2022 Annual Debt Per Capita Cost



Reserve Funds

The City will end FY24 with approximately 90 days of operating Fund Balance (FB). In FY24, 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 \$400,000 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	\$ 4,060,315	\$ 18,498,322	\$ 18,098,322	\$ 4,460,315



Tax Increment Financing #1 (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.



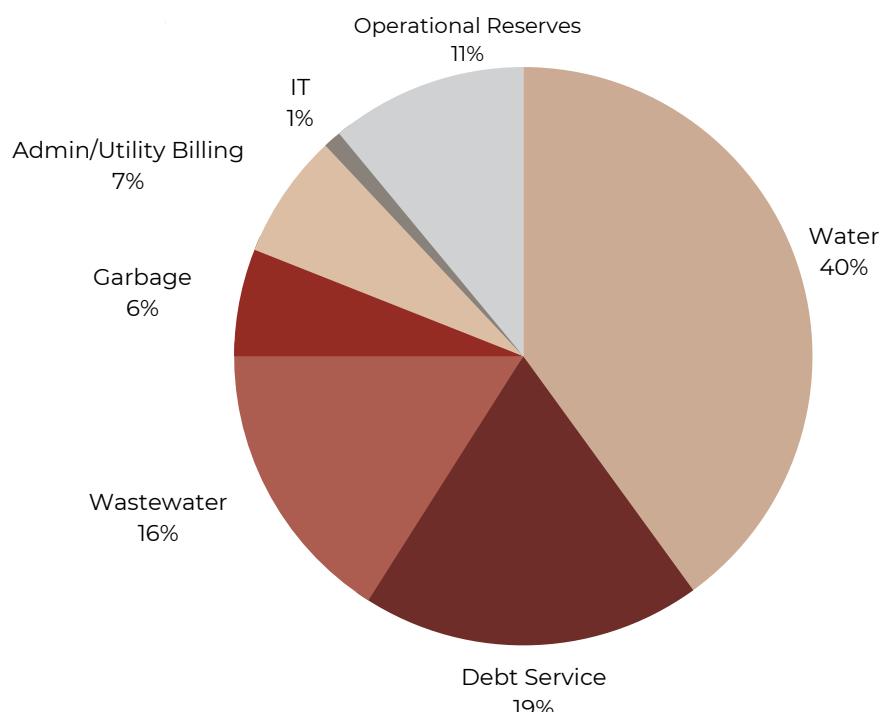
WATER FUND OVERVIEW

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 FY24, water revenues are estimated to be approximately \$10,262,458 and wastewater revenues are estimated at \$6,346,176. The North Texas Municipal Water District (NTMWD) delivers water to the City and treats its wastewater as well. Current wholesale rates will increase 9% for water and sewer will increase 11.8%-12.8%. 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.

Expenditures

FUNCTION	ENTERPRISE FUND TOTAL	PERCENTAGE OF TOTAL
Water	\$ 7,594,745	40%
Debt Service	\$ 3,506,480	19%
Operational Reserves	\$ 2,101,564	11%
Wastewater	\$ 3,088,312	16%
Garbage	\$ 1,133,732	6%
Admin & Utility Billing	\$ 1,247,593	7%
IT	\$ 142,705	1%
Total	\$ 18,815,131	





Personnel Services Overview

Personnel Services account for 10.46% of the Enterprise Fund budget.

ENTERPRISE FUND	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24
Water/Wastewater	3.5	4.5	4.5	8.5	7.5	11.5	11.5	10.5
Utility Billing	3.5	2.5	2.5	3.5	4.5	5.5	5.5	6.5
Administration	0	0	0	0	0	0	0	1
Communications	0	0	0	0	0	0	0	0.5
IT	0	0	0	0	0	0	0	0.5
Enterprise Fund Total	7	7	7	12	12	17	17	19

Operations Overview

The Operational line items cover all associated costs for providing services and conducting the normal course of business. The line items total 58.96% 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 FY24, 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.



NON-DEPARTMENTAL SUMMARY

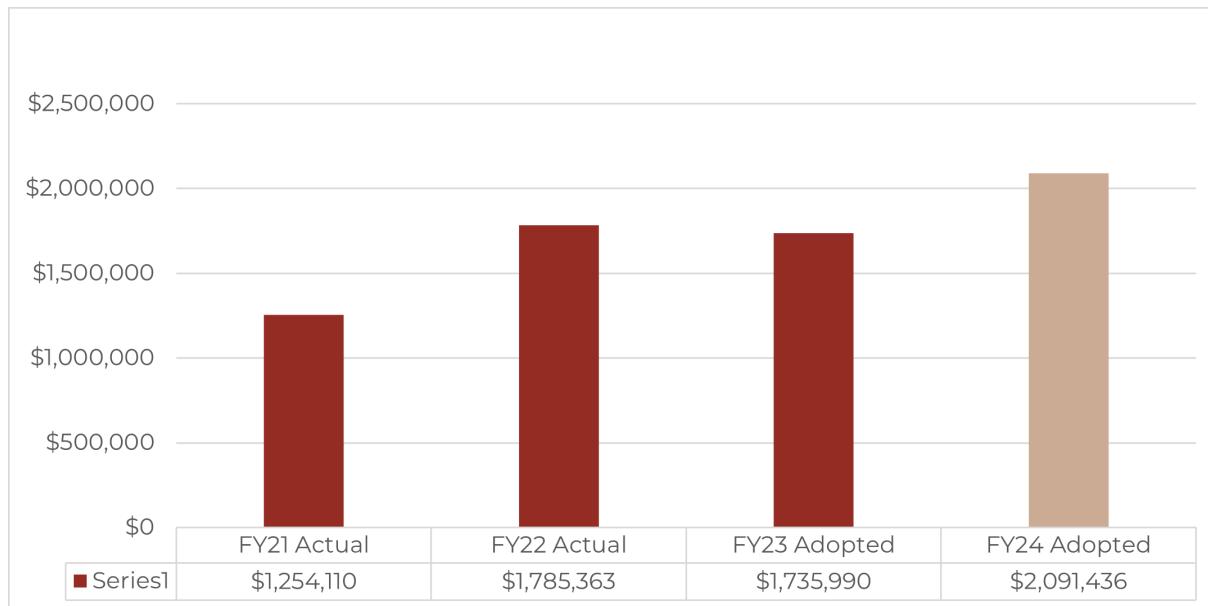
Purpose Statement

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 2021-2024



Department Expenditures

	FY21 Actual	FY22 Actual	FY23 Adopted	FY24 Adopted
Personnel	\$0	\$0	\$0	\$0
Operations	\$1,254,110	\$1,785,363	\$1,735,990	\$2,091,436
IT Computer Replacement Program	\$0	\$0	\$0	\$0
Capital	\$0	\$0	\$0	\$0
TOTAL	\$1,254,110	\$1,785,363	\$1,735,990	\$2,091,436



ADMINISTRATION

SUMMARY

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: an Accounting Clerk funded through the Enterprise Fund, 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.



Budget Summary 2021-2024



Department Expenditures

	FY21	FY22	FY23	FY24
	Actual	Actual	Adopted	Adopted
Personnel	\$852,662	\$970,090	\$1,201,642	\$1,424,451
Operations	\$192,680	\$331,038	\$226,339	\$242,471
IT Computer Replacement Program	\$0	\$0	\$0	\$0
Capital	\$0	\$1,285,617	\$0	\$6,000
TOTAL	\$1,045,342	\$2,586,745	\$1,427,981	\$1,672,922

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

	FY21 Actual	FY22 Actual	FY23 Budgeted	FY24 Proposed
City Manager	1	1	1	1
Finance Director	1	1	1	1
Executive Director of Development	0	0	1	1
City Secretary	1	1	1	1
Human Resources Director	1	1	1	1
HR Generalist	0	0	1	1
Accounting Clerk **	1	1	1	1
Staff Accountant	1	1	2	1
Communications	0	0	1	0*
Senior Accountant	0	0	0	2
Administrative Intern	0.5	0	0	0
Total	6.5	6	10	10

*In the FY24 budget, Communications now is its own department with additional staffing.

** Funding as Admin/Finance staff from Water Fund.

Key Indicators of Performance

	FY22 Actual	FY23 Adopted	FY24 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

Purpose Statement

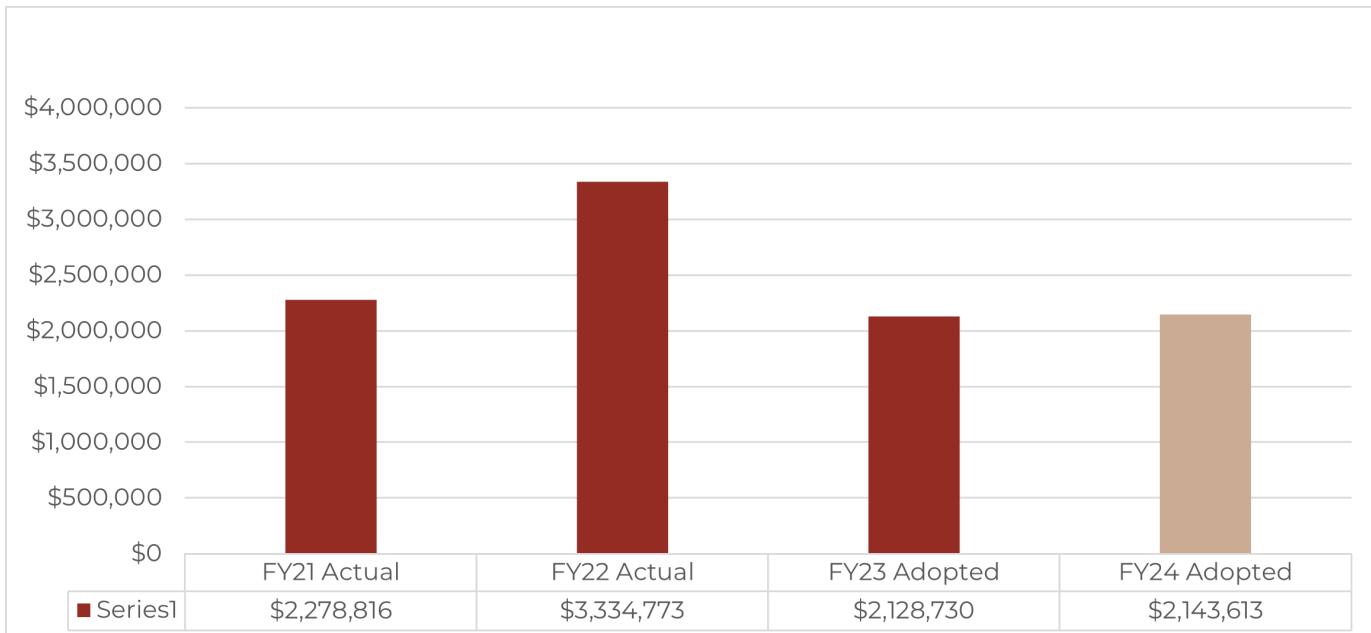
It is the mission of the Development and Neighborhood Services Department to provide planning, zoning, and permitting services ensuring quality development and construction in the City of Melissa.



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.

Budget Summary 2021-2024





Department Expenditures

	FY21	FY22	FY23	FY24
	Actual	Actual	Adopted	Adopted
Personnel	\$256,097	\$331,684	\$358,901	\$301,771
Operations	\$2,022,719	\$3,003,089	\$1,769,829	\$1,841,842
IT Computer Replacement	\$0	\$0	\$0	\$0
Capital	\$0	\$0	\$0	\$0
TOTAL	\$2,278,816	\$3,334,773	\$2,128,730	\$2,143,613

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 commissions.
- To continuously evaluate department processes to maintain best practices.



Personnel Schedule

	FY21	FY22	FY23	FY24
	Actual	Actual	Budgeted	Proposed
Development/Neighborhood Services Director*	1	1	0	0
Assistant Director of Development Services	0	0	1	1
Development Services Manager	1	1	1	1
Permit Clerk*	0.5	0.5	0.5	0.5
Development Assistant	1	1	1	1
Total	3.5	3.5	3.5	3.5

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

* Development Services splits the Permit Clerk position with Utility Billing.

Key Indicators of Performance

	FY22	FY23	FY24
	Actual	Estimated	Projected
# of Residential Permits	905	795	700
# of Permit Issued	1737	1800	1700
# of Certificate of Occupancies Issued	49	25	40



CODE SUMMARY

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.



Budget Summary 2021-2024





Department Expenditures

	FY21 Actual	FY22 Actual	FY23 Adopted	FY24 Adopted
Personnel	\$68,734	\$82,889	\$158,414	\$160,656
Operations	\$16,317	\$39,923	\$24,770	\$25,754
IT Computer Replacement Program	\$0	\$0	\$0	\$0
Capital	\$0	\$0	\$0	\$0
TOTAL	\$85,051	\$122,812	\$183,184	\$186,410

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.
- Strive to improve and maintain the appearance of business and residential areas, and create a community where all those who live, work, or visit Melissa can experience a sense of pride and well-being.

Personnel Schedule

	FY21 Actual	FY22 Actual	FY23 Budgeted	FY24 Proposed
Code Compliance Officer	1	2	2	2
Total	1	2	2	2

Key Indicators of Performance

	FY22 Actual	FY23 Estimated	FY24 Projected
% of Citizen Complaints Investigated within 24 Business Hours of Receipt	97%	98%	98%
% of Code Issues Resolved via Voluntary Compliance	95%	95%	95%
# of Code Issues Investigated	1110	1464	1700
# of Hours of Training	72	42	40



PARKS SUMMARY

Purpose Statement

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

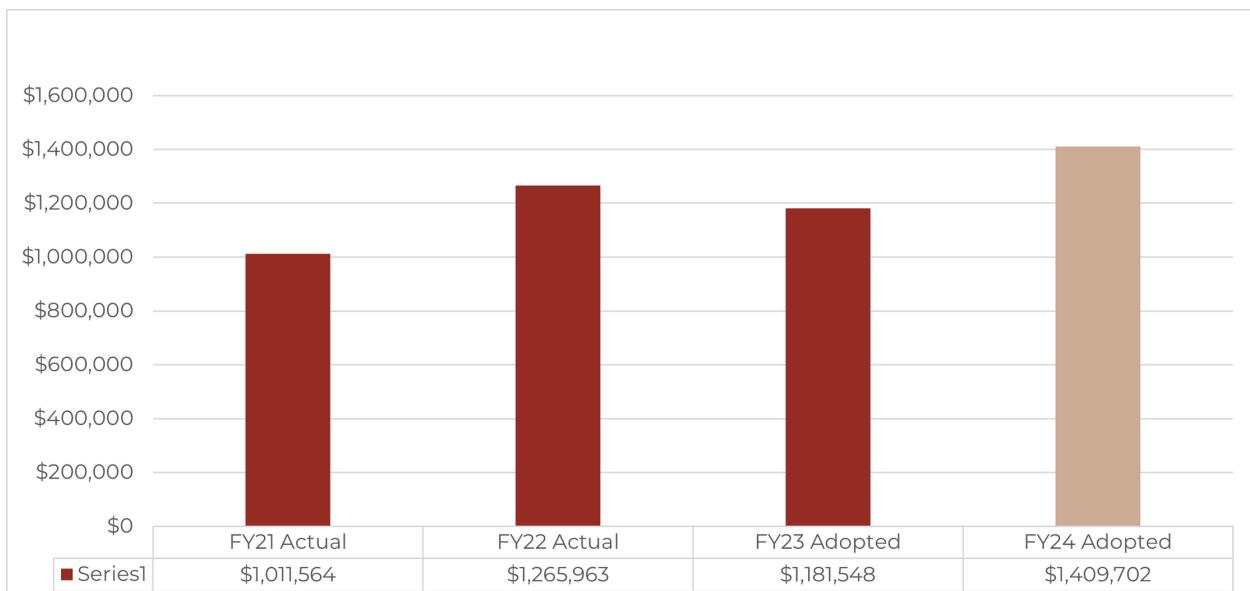
Service Overview

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 2022/2023 the City began development of roughly 25 acres of the 90-Acre Park, in addition they added new trails to Country Ridge Park and built the new Rotary Park. In 2024, the City plans for future development phases at the Z-PLEX, 90-Acre Park, Country Ridge Park and Lake Perry Fisher. In addition the city plans to revitalize the Zadow Park playground area.



Budget Summary 2021-2024





Department Expenditures

	FY21 Actual	FY22 Actual	FY23 Adopted	FY24 Adopted
Personnel	\$265,212	\$293,573	\$359,097	\$393,596
Operations	\$746,352	\$972,391	\$822,451	\$1,016,106
IT Computer Replacement Program	\$0	\$0	\$0	\$0
Capital	\$0	\$0	\$0	\$0
TOTAL	\$1,011,564	\$1,265,964	\$1,181,548	\$1,409,702



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

	FY21 Actual	FY22 Actual	FY23 Budgeted	FY24 Proposed
Park Director	1	1	1	1
Maintenance Worker	2	3	3	3
Total	3	4	4	4

Key Indicators of Performance

	FY22 Actual	FY23 Actual	FY24 Projected
Number of Community Events	6	12	34
Acres of Parkland	257	262	273
Medians/ROW Maintained	6	6	8



MUNICIPAL COURT

SUMMARY

Purpose Statement

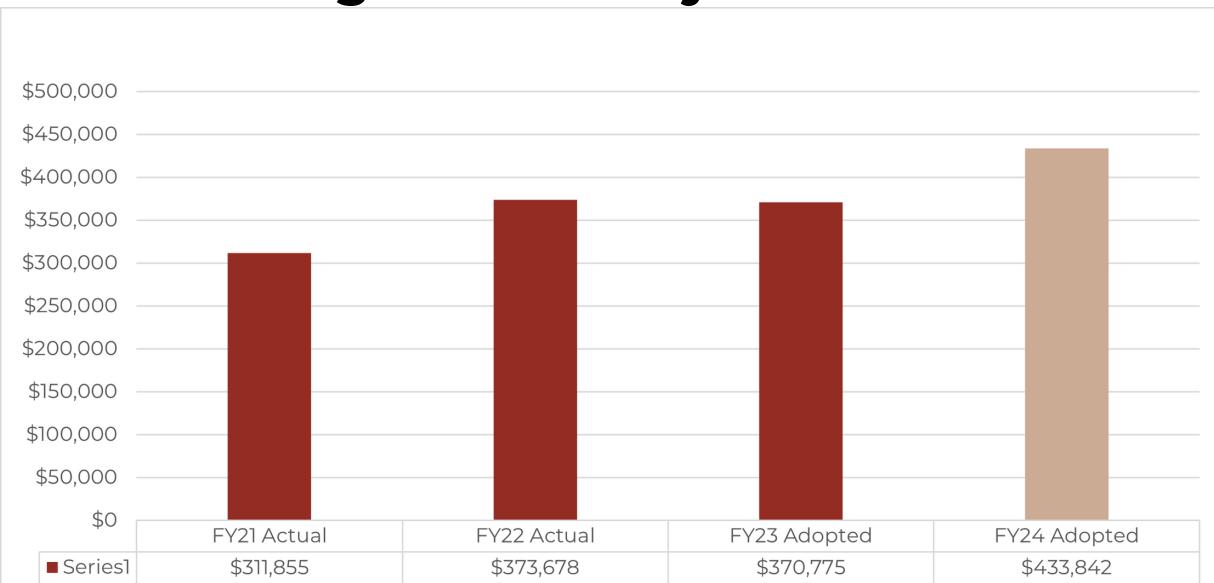
The Purpose of the Municipal Court is to provide the public with a fair, impartial and unbiased court system, in accordance with the Code of Criminal Procedures and the Rules of Criminal Evidence.



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 Violations 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.

Budget Summary 2021-2024





Department Expenditures

	FY21	FY22	FY23	FY24
	Actual	Actual	Adopted	Adopted
Personnel	\$132,760	\$145,581	\$149,595	\$209,742
Operations	\$179,095	\$228,098	\$221,180	\$224,100
IT Computer Replacement Program	\$0	\$0	\$0	\$0
Capital	\$0	\$0	\$0	\$0
TOTAL	\$311,855	\$373,679	\$370,775	\$433,842

Goals + Objectives

- Updates to the policy and procedure handbooks in an effort to improve employee training and ensure consistency in managing court processes.
- Continued education and development of clerks in the Court's 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
- Maximizing usage of all programs in Incode Case Management System

Personnel Schedule

	FY21	FY22	FY23	FY24
	Actual	Actual	Budgeted	Proposed
Court Administrator	1	1	1	1
Court Clerk	0.5	0.5	0.5	1
Total	1.5	1.5	1.5	2

Key Indicators of Performance

Activity Workload

	FY22 Actual	FY23 Estimated	FY24 Projected	FY22 Actual	FY23 Estimated	FY24 Projected
Number of Warrants cleared	750	750	750	# of cases filed	2,800	3,200
Warrants cleared through Warrant Round Up	100	100	100	# of cases scheduled for court appearance	2,000	2,600
Warrant Fine Revenue Collected During Warrant Round Up	\$ 18,000	\$ 23,687	\$ 24,000	# of warrants issued	1,000	1,360
				Municipal Court fine revenue retained by City	\$260,000	\$ 380,000
						\$ 400,000



POLICE DEPARTMENT SUMMARY

Purpose Statement

The Police Department, in service to the citizens 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;

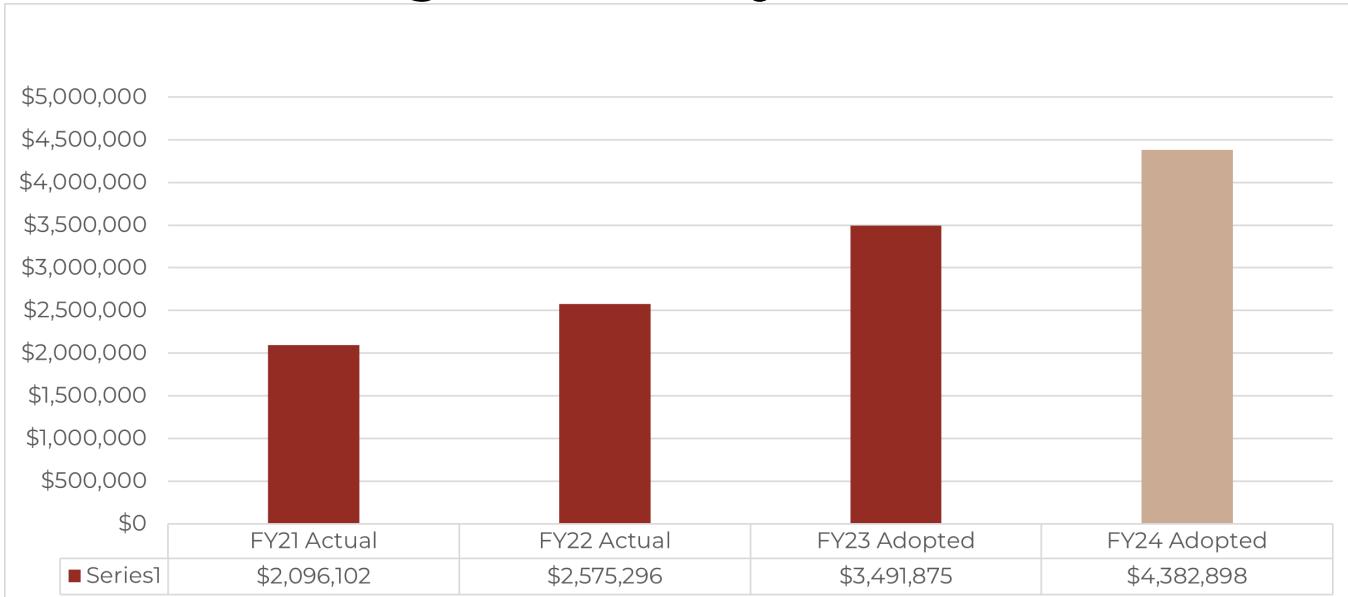
*Increasing citizen satisfaction with public safety and obtaining community cooperation through the Department's training, skills and efforts; and *Realizing that the Police Department alone cannot control crime, but must act in concert with the community and the rest of the Criminal Justice System.



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.

Budget Summary 2021-2024





Department Expenditures

	FY21 Actual	FY22 Actual	FY23 Adopted	FY24 Adopted
Personnel	\$1,748,015	\$2,112,916	\$2,909,013	\$3,431,249
Operations	\$317,651	\$443,899	\$564,381	\$951,649
IT Computer Replacement Program	\$0	\$0	\$0	\$0
Capital	\$30,436	\$18,481	\$18,481	\$0
TOTAL	\$2,096,102	\$2,575,296	\$3,491,875	\$4,382,898

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 and timely manner.



Personnel Schedule

	FY21 Actual	FY22 Actual	FY23 Budgeted	FY24 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	4
Detective	1	2	2	3
Patrol Officer	10	11	13	13
Police Services Officer	1	1	1	1
Admin Assistant	0	0.5	1	1
Warrant Officer	0.5	0.5	0.5	0.5
Reserve Officer	4	4	4	4
Total	17.5	20	22.5	25.5
Reserve Officer	4	4	4	4

Key Indicators of Performance

	FY22 Actual	FY23 Estimated	FY24 Projected
Average Number			
Officer Initiated Calls as a % of Total Calls	42%	45%	40%
Cases Received/Cleared	785/455	1140/999	1425/1140
	57.9%	87%	80%

Activity Workload

	FY22 Actual	FY23 Estimated	FY24 Projected
Calls for Service	7,412	15,166	18,200
Traffic Stops	5,432	3,999	4,000
Citations Issued	3,498	2,605	3,000



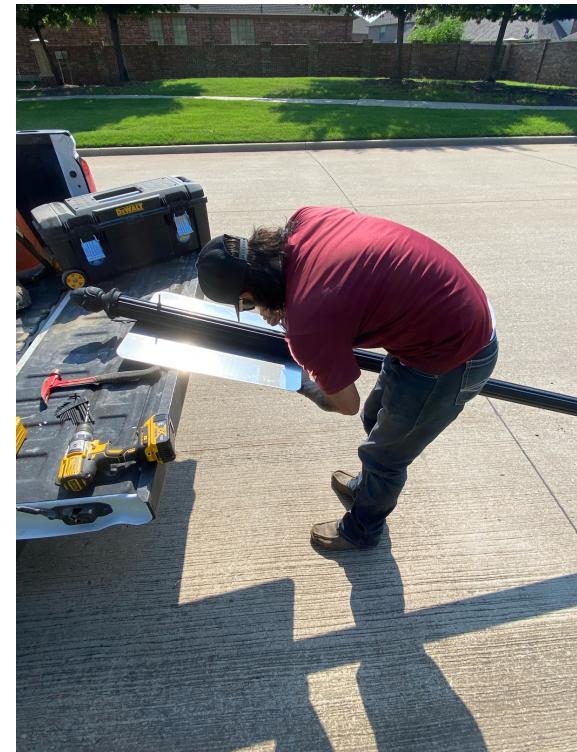
STREETS SUMMARY

Purpose Statement

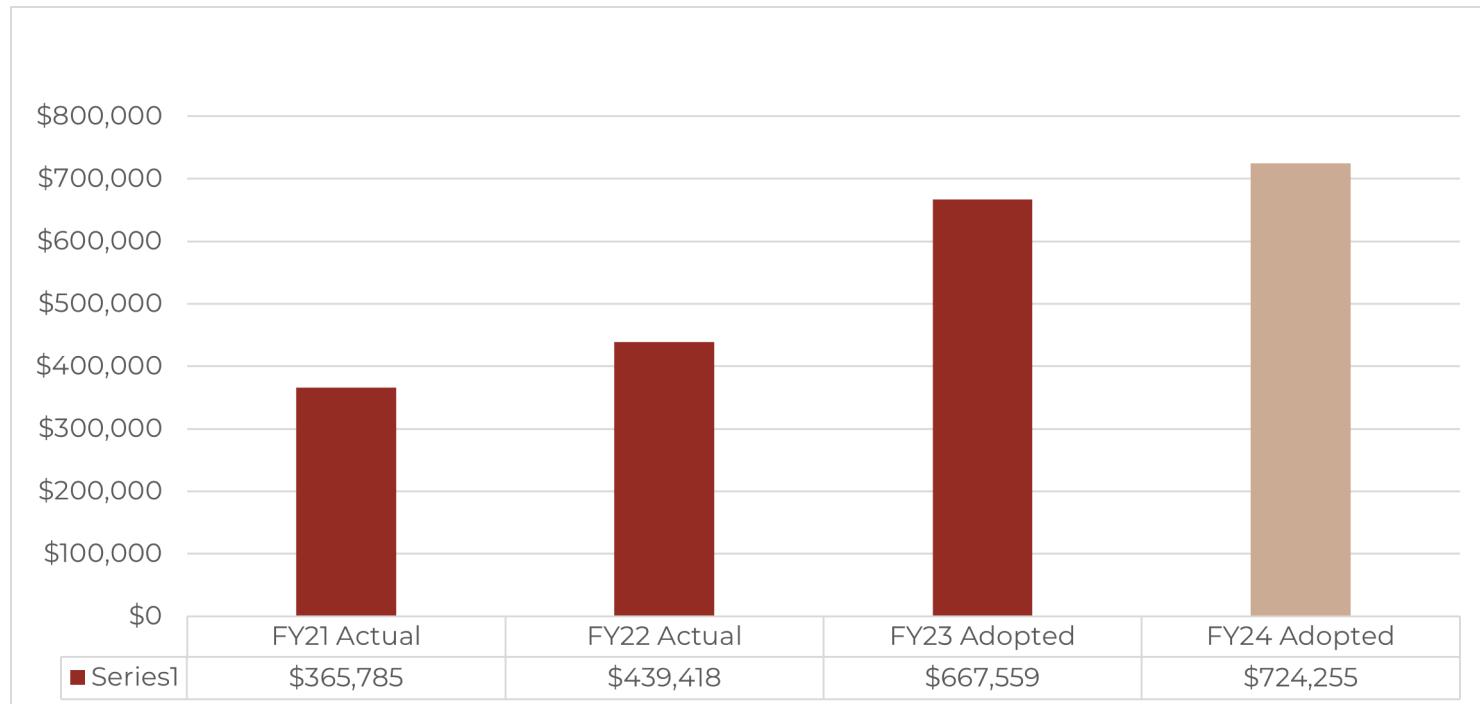
The Street Department is committed to maintaining streets and roads that are smooth, pot-hole free, and safe for the citizens of Melissa and all who pass through.

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.



Budget Summary 2021-2024





Department Expenditures

	FY21 Actual	FY22 Actual	FY23 Adopted	FY24 Adopted
Personnel	\$31,463	\$25,289	\$34,059	\$45,590
Operations	\$334,322	\$414,128	\$617,500	\$653,100
IT Computer Replacement Program	\$0	\$0	\$0	\$0
Capital	\$0	\$0	\$16,000	\$25,565
TOTAL	\$365,785	\$439,417	\$667,559	\$724,255



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

	FY21 Actual	FY22 Actual	FY23 Budgeted	FY24 Proposed
Maintenance Technician	0.5	0.5	0.5	0.5
Total	0.5	0.5	0.5	0.5

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

Key Indicators of Performance

	FY22 Actual	FY23 Estimated	FY24 Projected
% 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	278	300	320
# of sign poles installed or replaced	141	150	160
Tons Hot Mix asphalt	91	2460	90
Tons HMAC	63	70	70
Tons Flex Base rock/Rip rap rock/sand	140	140	140

**Tons of Hot Mix asphalt in FY23 includes the downtown project.



FIRE DEPARTMENT SUMMARY

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.

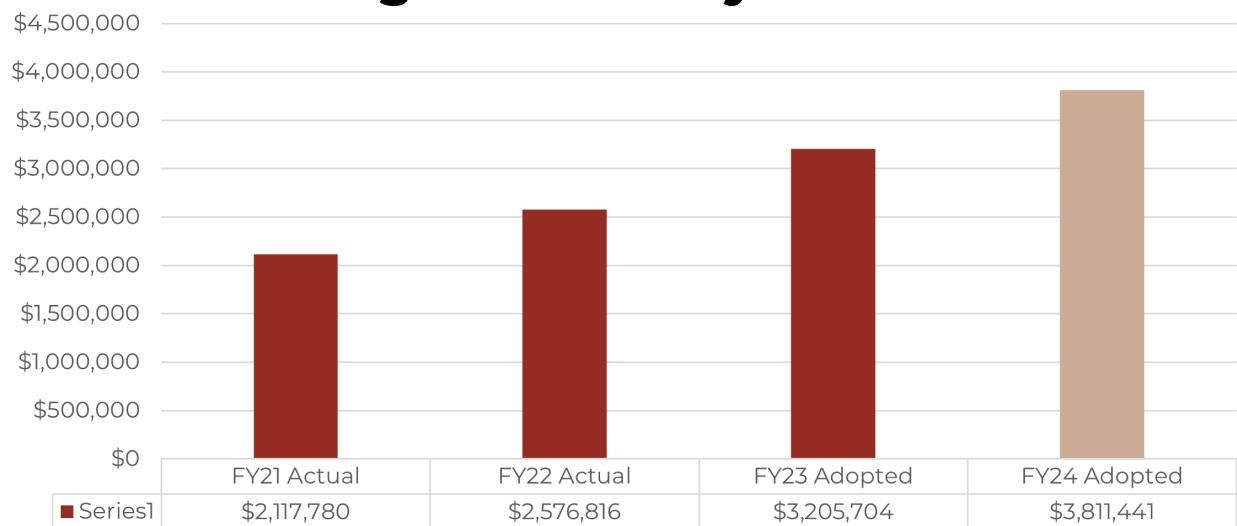


Service Overview

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, six (6) Captains, six (6) Engineers, six (6) Full time Firefighters, an Admin Assistant, a Fire Marshal/Inspector and a part time Emergency Management Specialist.

Budget Summary 2021-2024





Department Expenditures

	FY21 Actual	FY22 Actual	FY23 Adopted	FY24 Adopted
Personnel	\$1,477,519	\$1,821,109	\$2,453,028	\$2,955,629
Operations	\$493,916	\$563,219	\$578,572	\$621,647
IT Computer Replacement Program	\$0	\$0	\$0	\$0
Capital	\$146,345	\$192,488	\$174,104	\$234,165
TOTAL	\$2,117,780	\$2,576,816	\$3,205,704	\$3,811,441

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

	FY21 Actual	FY22 Actual	FY23 Budgeted	FY24 Proposed
Fire Chief	1	1	1	1
Assistant Fire Chief	0	0	0	0
Division Chief	1	1	1	1
Admin Assistant	1	1	1	1
Captain	3	3	3	6
Engineer	3	3	3	6
Firefighter	6	6	9	6
Fire Marshal/Inspector	0.5	0.5	1	1
Emergency Management Specialist	0	0	0	0.5
Total	15.5	15.5	19	22.5

Key Indicators of Performance

	FY22	FY23	FY24
FIRE SUPPRESSION:			
Total runs per year	1,675	1,771	1,948
Total training hours per year	5,147	5,100	5,400
Certifications earned by firefighters	20	10	10
FIRE PREVENTION:			
ISO Rank	2	2	2
Certificate of Occupancies issued	36	30	34
Fire Inspections	132	200	250



IT DEPARTMENT

SUMMARY

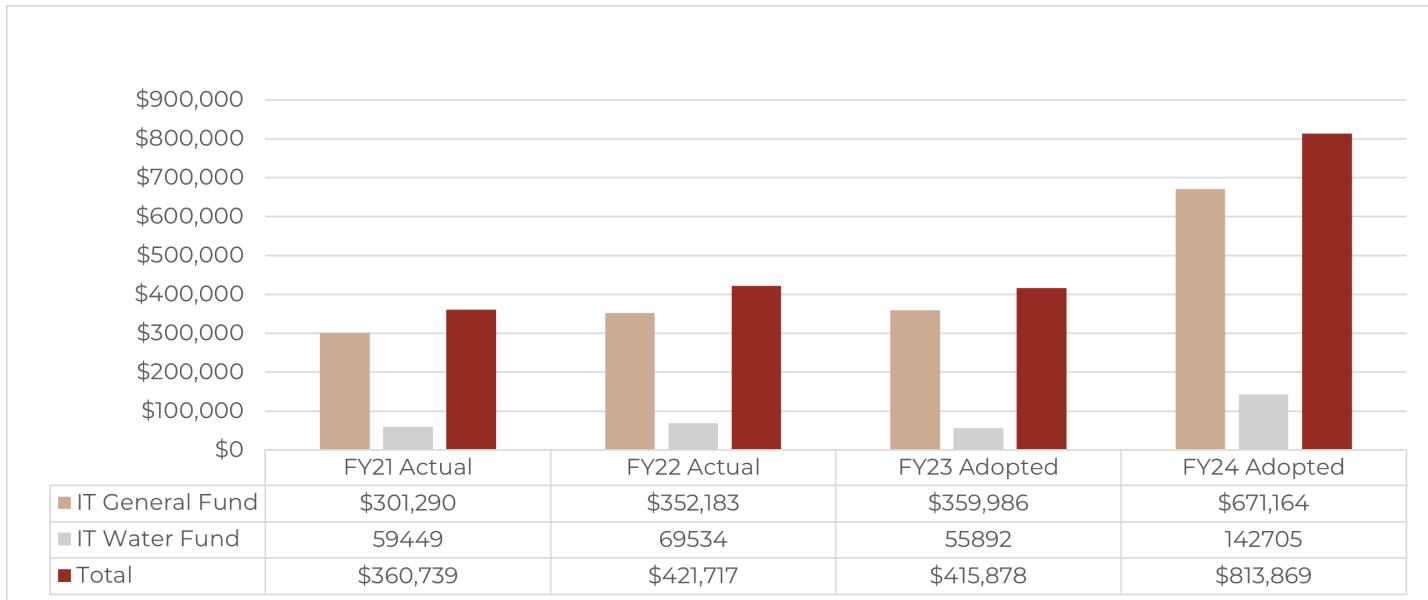
Purpose Statement

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.

Budget Summary 2021-2024





Department Expenditures

	FY21 Actual	FY22 Actual	FY23 Adopted	FY24 Adopted
General Fund Personnel	\$0	\$0	\$0	\$61,841
General Fund Operations	\$301,290	\$352,183	\$359,986	\$609,323
Water Fund Operations	\$59,449	\$69,534	\$55,892	\$142,705
IT Computer Replacement Program	\$0	\$0	\$0	\$0
Capital	\$0	\$0	\$0	\$0
TOTAL	\$360,739	\$421,717	\$415,878	\$813,869

Personnel Schedule

	FY21 Actual	FY22 Actual	FY23 Budgeted	FY24 Proposed
IT Manager	0	0	0	1
Total	0	0	0	1



LIBRARY SUMMARY

Purpose Statement

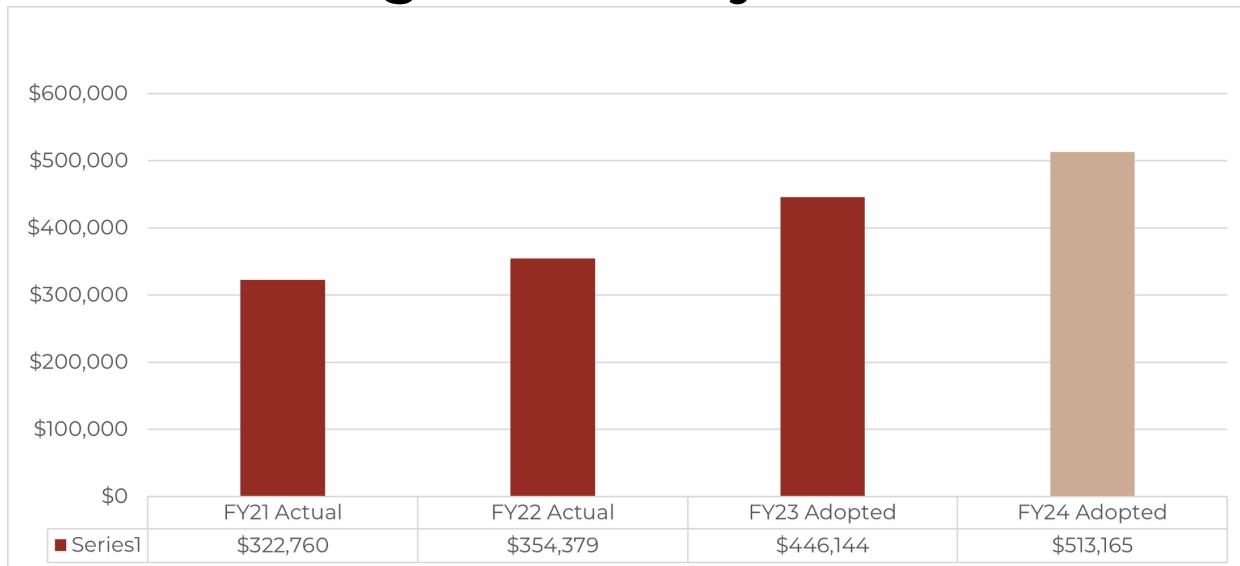
The Melissa Public Library's mission is to foster life-long learning through diverse media and services that enrich and satisfy the needs of the community.

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.



Budget Summary 2021-2024



Department Expenditures

	FY21 Actual	FY22 Actual	FY23 Adopted	FY24 Adopted
Personnel	\$268,427	\$272,301	\$358,677	\$427,800
Operations	\$54,333	\$82,078	\$87,467	\$85,365
IT Computer Replacement Program	\$0	\$0	\$0	\$0
Capital	\$0	\$0	\$0	\$0
TOTAL	\$322,760	\$354,379	\$446,144	\$513,165



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 Librarian will continue biannual Family Place Workshops as it correlates with the Family Place grant received in 2018 from the Texas State Library and Archives Commission.
- Youth Services Librarians will continue planning programming for Summer Reading, Halloween, Elementary and Junior Storytimes, crafts for various ages, and programming for tweens/teens.
- Adult Librarian Services will continue planning programming for Summer Reading, Medicare classes, book clubs, and craft classes for adults.
- 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.
- Continue the 3D printer program as it correlates to the Melissa Public Library Goes 3D grant received in 2021 from the Ladd & Katherine Hancher Library Foundation.

Personnel Schedule

	FY21 Actual	FY22 Actual	FY23 Budgeted	FY24 Proposed
Library Director	1	1	1	1
Assistant Library Director				1
Tech/Materials Library Clerk	1	1	1	1
Youth Services Librarians	2	2	2	2
Adult Services Librarians	0	0	0.5	0.5
Clerk	0.5	0.5	1	1.5
Full Time	4	4	4	5
Part Time	0.5	0.5	1.5	2
Total	4.5	4.5	5.5	7
On-Call/Contract Staff	1	1	1	1

Key Indicators of Performance

	FY22 Actual	FY23 Actual	FY24 Projected
Rate of Collection Turnover	2.73%	3.33%	3.92%
Circulation Per Capita	4	3.9	4.1
ACTIVITY WORKLOAD			
Number of Items Circulated	68,215	85,000	102,000
Number of Library Visitors	22,701	25,000	27,500
Library Program Attendance	7303/192	8100/270	9000/320
Physical Items in Library	25,007	25,500	26,000

Did You Know?

The library saw summer 2023 program attendance jump over 55%! That's over an additional 2,000 people served!



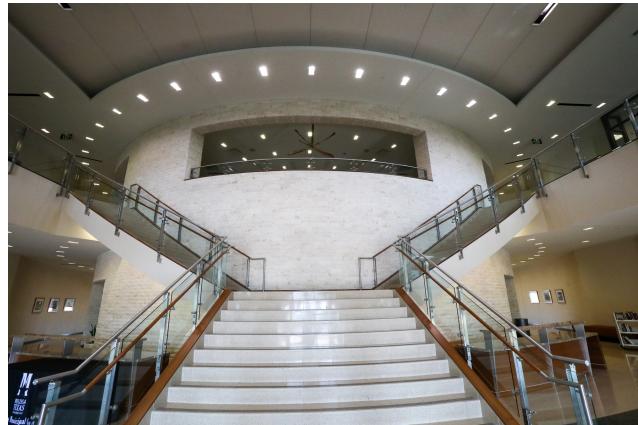
BUILDING MAINTENANCE SUMMARY

Purpose Statement

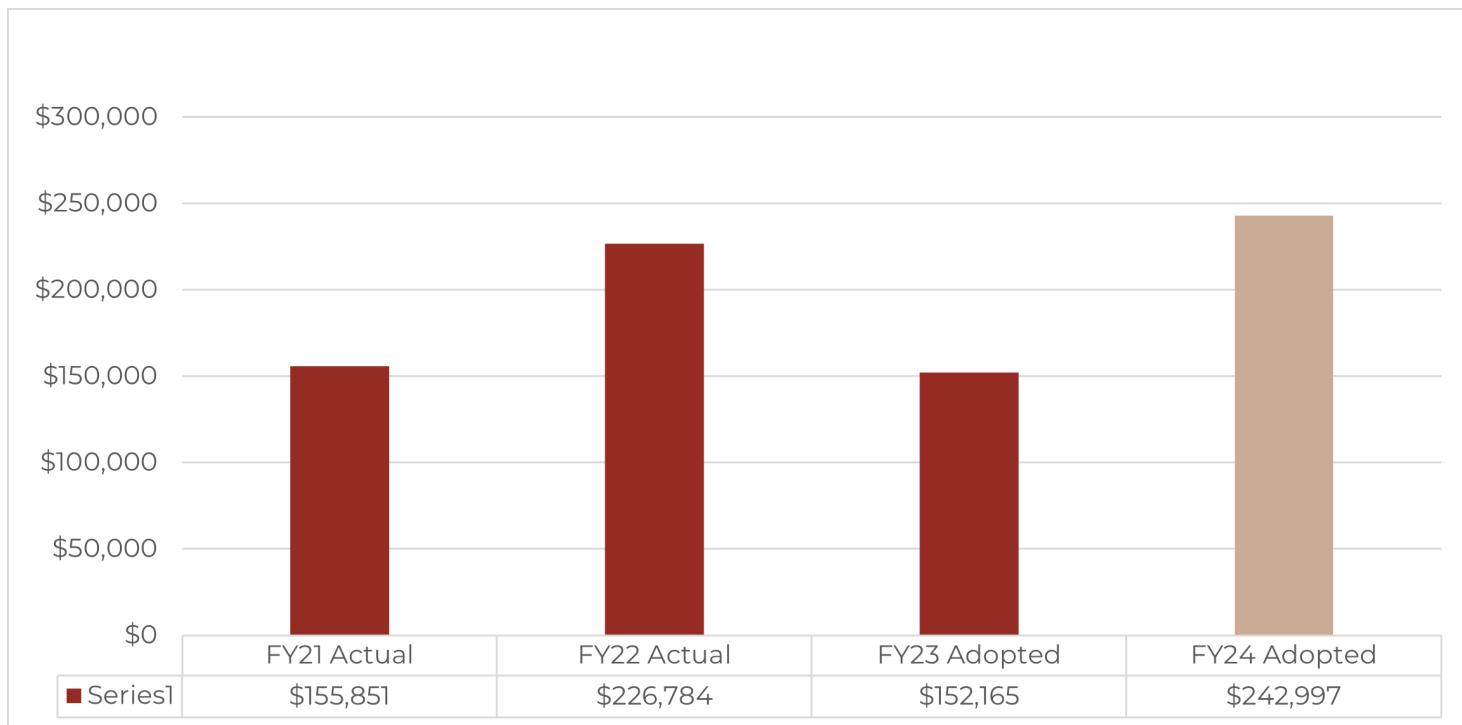
The mission of Building Maintenance is to provide a service for the employees of the City of Melissa to ensure a safe, comfortable and accommodating work place.

Service Overview

The Building Maintenance department oversees all the maintenance and repairs for fifteen (15) 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.



Budget Summary 2021-2024





Department Expenditures

	FY21 Actual	FY22 Actual	FY23 Adopted	FY24 Adopted
Personnel	\$0	\$0	\$0	\$59,252
Operations	\$155,851	\$226,784	\$152,165	\$183,745
IT Computer Replacement Program	\$0	\$0	\$0	\$0
Capital	\$0	\$0	\$0	\$0
TOTAL	\$155,851	\$226,784	\$152,165	\$242,997

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.

Personnel Schedule

	FY21 Actual	FY22 Actual	FY23 Budgeted	FY24 Proposed
Janitorial Staff	0	0	0	1
Total	0	0	0	1

Key Indicators of Performance

	FY22 Actual	FY23 Estimated	FY24 Projected
Total square footage of facilities maintained	64,671	65,071	104,367
# of building & facilities maintained	12	12	15



COMMUNICATIONS

SUMMARY

Purpose Statement

The Communications Department provides innovative and creative communications solutions to promote the City's core services, initiatives and mission. Our goal is to create an internal public relations agency that services each of the City's businesses through media strategy and response, marketing, graphic design, social media, web management and video production. The

Communications department is tasked with telling the stories of the City of Melissa organization, gathering and distributing information to keep residents informed about city policies, programs, services and collaborating with City leaders, departments and outside organizations to make sure residents, businesses and visitors of Melissa understand what is happening and how it affects their lives.

Service Overview

The Communications Department staff provides effective branding and engagement that is targeted toward various stakeholder audiences. We inform residents and visitors using a wide variety of communication methods including weekly emails, Melissa Minute, social media posts on Twitter, Facebook and Instagram, news releases and web page notices of current events and information. The FY24 budget is the first for the Communications Department and will fund a Communications Coordinator and a Communications Specialist.

Budget Summary 2021-2024





Department Expenditures

	FY21 Actual	FY22 Actual	FY23 Adopted	FY24 Adopted
Personnel	\$0	\$0	\$0	\$159,437
Operations	\$0	\$0	\$0	\$55,040
IT Computer Replacement Program	\$0	\$0	\$0	\$0
Capital	\$0	\$0	\$0	\$0
TOTAL	\$0	\$0	\$0	\$214,477

Goals + Objectives

The goals and objectives for the Communications Department will be developed with the partnership of the City Manager.

Personnel Schedule

	FY21 Actual	FY22 Actual	FY23 Budgeted	FY24 Proposed
Communications Coordinator	0	0	0	1
Communications Specialist	0	0	0	1
Total	0	0	0	2

*Communications Coordinator was funded in FY23 within the Administration Budget.



WATER DEPARTMENT SUMMARY

Purpose Statement

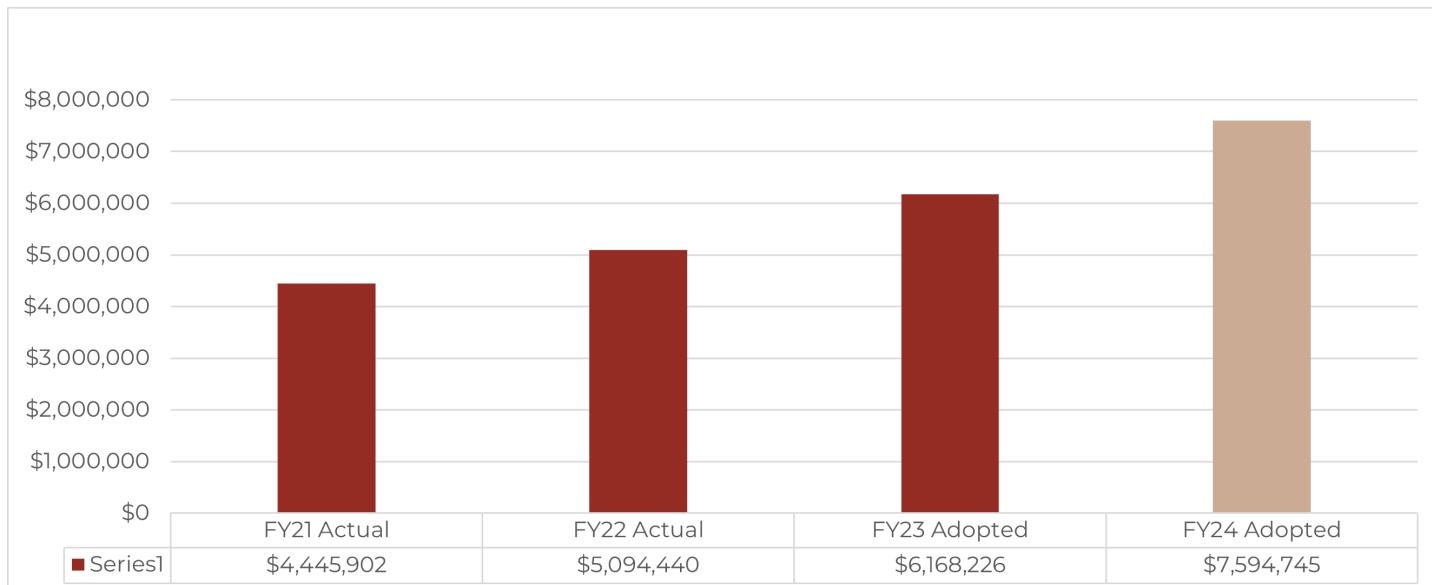
The mission of the Water Department is to provide the highest quality product as possible while maintaining a superior infrastructure to provide continuous service without interruptions, guaranteeing a clean and safe environment as well as sustaining a high quality of life.



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.

Budget Summary 2021-2024





Department Expenditures

	FY21 Actual	FY22 Actual	FY23 Adopted	FY24 Adopted
Personnel	\$629,708	\$797,177	\$1,013,486	\$1,358,546
Operations	\$3,816,194	\$4,287,237	\$5,044,740	\$6,090,590
IT Computer Replacement Program	\$0	\$0	\$0	\$0
Capital	\$0	\$10,025	\$110,000	\$145,609
TOTAL	\$4,445,902	\$5,094,439	\$6,168,226	\$7,594,745



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

	FY21 Actual	FY22 Actual	FY23 Budgeted	FY24 Proposed
Public Works Director	1	1	1	1
Assistant Public Works Director	0	1	1	1
Maintenance Workers	6.5	9.5	9.5	8.5
Total	7.5	11.5	11.5	10.5

*Shares 1 Street Maintenance position with the General Fund



Key Indicators of Performance

	FY22 Actual	FY23 Estimated	FY24 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	99%	99%	99%
*Total number of Service Orders for Public Works (all departments)	5,425	6,275	6,275

*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

	FY22 Actual	FY23 Estimated	FY24 Projected
Meters Installed	700	24	120
Work Orders Completed	3,910	2,600	2,600
Line Locates	12,021	14,000	15,000
Water Leaks Repaired	34	42	45

*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

Purpose Statement

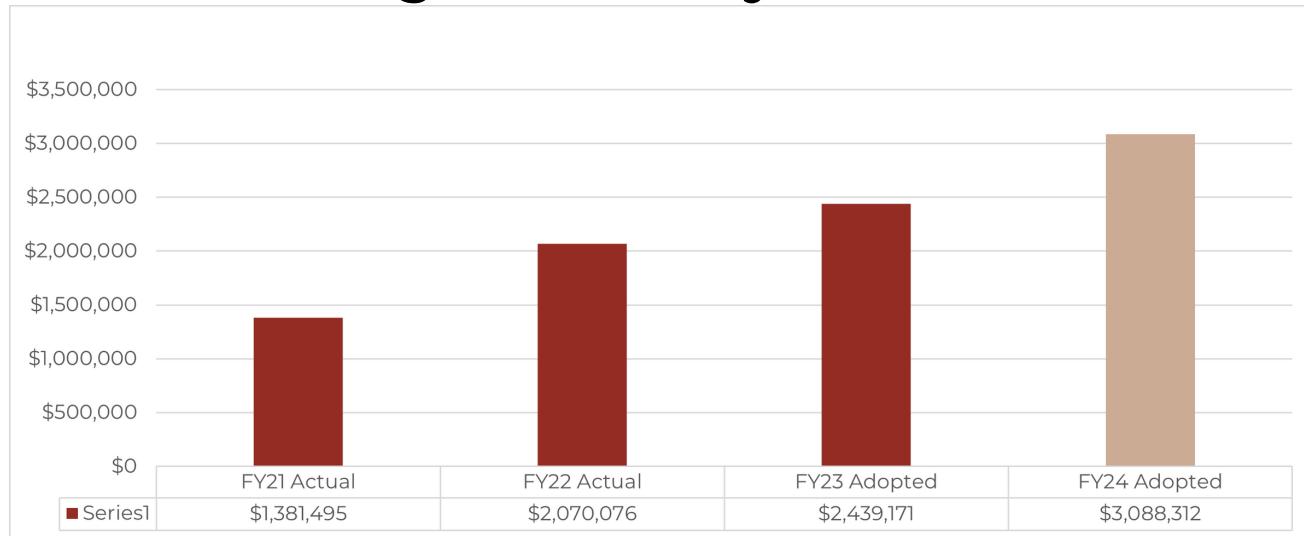
To provide a wastewater collection service that is continuous, safe and reliable for the protection of the environment and the public.

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.



Budget Summary 2021-2024



Department Expenditures

	FY21 Actual	FY22 Actual	FY23 Adopted	FY24 Adopted
Personnel	\$0	\$0	\$0	\$0
Operations	\$1,381,495	\$2,070,076	\$2,439,171	\$3,088,312
IT Computer Replacement Program	\$0	\$0	\$0	\$0
Capital	\$0	\$0	\$0	\$0
TOTAL	\$1,381,495	\$2,070,076	\$2,439,171	\$3,088,312



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.

Personnel Schedule

	FY21 Actual	FY22 Actual	FY23 Budgeted	FY24 Proposed
Public Works Director	1	1	1	1
Assistant Public Works Director	0	1	1	1
Maintenance Workers	6.5	9.5	9.5	8.5
Total	7.5	11.5	11.5	10.5

*Shares 1 Street Maintenance position with the General Fund

Activity Workload

	FY22 Actual	FY23 Estimated	FY24 Projected
Sewer camera program (based on new installs)	2342	3205	3200
Track number of sewer stoppage	7	8	8

Key Indicators of Performance

	FY22 Actual	FY23 Estimated	FY24 Projected
Response to customer calls within 24-72 hours	100%	100%	100%
Work orders identified and solved	2349	3220	3220



UTILITY BILLING SUMMARY

Purpose Statement

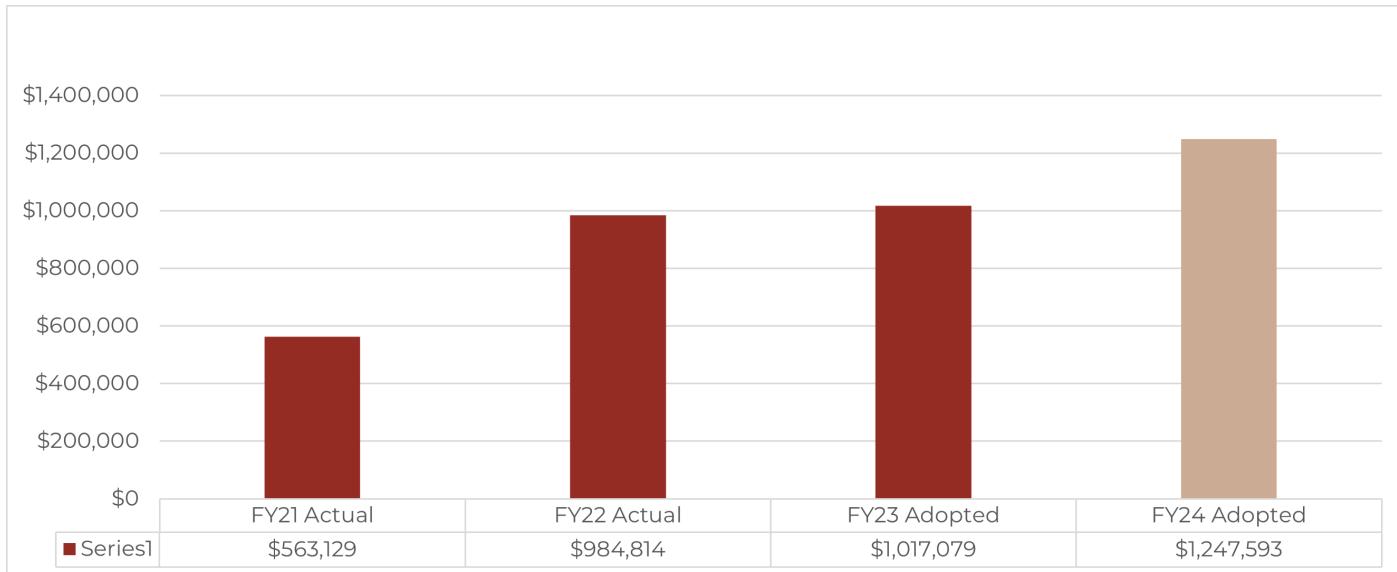
The mission of the Utility Billing Department is to ensure accuracy and efficiency in the assessment, distribution, and collection of utility charges. We will strive to provide customer service that will exceed all expectations by listening to our customers and responding to their needs in a timely, 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. Our Meter Techs work hard every day to continue to ensure AMI/meters are properly working for accuracy and consistency. As we continue to be the first point of contact for the city, we continue to strive to provide excellent customer service that will exceed expectations.

Budget Summary 2021-2024





Department Expenditures

	FY21	FY22	FY23	FY24
	Actual	Actual	Adopted	Adopted
Personnel	\$310,041	\$442,847	\$442,172	\$609,226
Operations	\$253,088	\$541,966	\$574,907	\$638,367
IT Computer Replacement Program	\$0	\$0	\$0	\$0
Capital	\$0	\$0	\$0	\$0
TOTAL	\$563,129	\$984,813	\$1,017,079	\$1,247,593

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.
- To continue to maintain the AMI/water metering system by maintenance through the meter technicians and ensuring accurate readings for billing purposes.
- Continue to exhibit and provide customer service that will reflect the City of Melissa's Mission and Vision

Personnel Schedule

	FY21	FY22	FY23	FY24
	Actual	Actual	Budgeted	Proposed
Customer Relations Director	1	1	1	1
Assistant Customer Relations Director	0	0	1	1
Utility Billing Clerk*	2.5	2.5	1.5	1.5
Meter Tech	1	2	2	3
Total	4.5	5.5	5.5	6.5

Key Indicators of Performance

	FY22	FY23	FY24
	Actual	Estimated	Projected
# of registered users on the online portal	6,500	7,000	7,700
# of payments made on the online portal	37,000	42,000	48,000
# of residential meters	6,678	7,278	8,000
# of new meters installed		700	700



PERSONNEL OVERVIEW

	FY19	FY20	FY21	FY22	FY23	FY24
Administration	7	6.5	6.5	6.5	10	9
Non-Departmental	0	0	0	0	0	0
Communications	0	0	0	0	0	1.5
Building Maintenance	0	0	0	0	0	1
Code Compliance	1	1	1	2	2	2
IT	0	0	0	0	0	0.5
Dev & Neighborhood Services	2.5	2.5	3.5	3.5	3.5	3.5
Fire	10.5	13.5	15.5	15.5	19	22.5
Library	4.5	4.5	4.5	4.5	5.5	7
Municipal Court	2	1.5	1.5	1.5	1.5	2
Parks	3	3	3	4	4	4
Police	13	15.5	17.5	20	22.5	25.5
Streets	0.5	0.5	0.5	0.5	0.5	0.5
General Fund Total	44	48.5	53.5	58	68.5	79
	FTE	FTE	FTE	FTE	FTE	FTE
	FY19	FY20	FY21	FY22	FY23	FY24
Water/Wastewater	4.5	8.5	7.5	11.5	11.5	10.5
Utility Billing	2.5	3.5	4.5	5.5	5.5	6.5
Administration	0	0	0	0	0	1
Communications	0	0	0	0	0	0.5
IT	0	0	0	0	0	0.5
Enterprise Fund Total	7	12	12	17	17	19
	FTE	FTE	FTE	FTE	FTE	FTE
TOTAL CITY PERSONNEL	51	60.5	65.5	75	85.5	98
	FTE	FTE	FTE	FTE	FTE	FTE

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 FY24 Budget is adding the following positions: (1) Investigator for Court Appointed Special Advocates (CASA), (2) Sergeants, (1) Court Clerk moved from Part Time to Full Time, (3) Fire Fighters, (1) Part Time Emergency Management Specialist, (1) IT Manager, (1) Library Assistant Director, (1) Part Time Library Clerk, (1) Janitorial Position, (1) Communications Specialist, and (1) Accounting Clerk funded as Admin support in Water Fund. Water Fund will split the expense of the IT Manager and Communication Specialist.



DEBT SERVICE SUMMARY - NARRATIVE

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. Then in May of 2018 Standard & Poor's evaluated the City reviewing the rating on Melissa's GO's and raised its rating to "AA-" from "A+". Standard & Poor's evaluated the City in February 2023 reviewing the ratings on Melissa's bonds and raised the rate to "AA" from "AA-". Moody's Investors Service has upgraded Melissa ratings to Aa2 from Aa3 in June of 2023. 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 FY24, the City's debt tax rate was \$0.127672 per \$100/valuation which is 28% of the \$0.454728 total tax rate for 2023.



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

Fund	FY24 Principal	FY24 Interest	Total FY24 Payment
General	\$ 1,690,000	\$ 2,162,398	\$ 3,852,398
Water	\$ 1,715,900	\$ 1,325,456	\$ 3,041,356
MIEDC	\$ 285,000	\$ 441,931	\$ 726,931
MCEDC	\$ 515,000	\$ 417,803	\$ 932,803
TIF	\$ 725,000	\$ 560,481	\$ 1,285,481
Park Development	\$ 430,000	\$ 488,419	\$ 918,419



DEBT SERVICE SUMMARY - FINANCIAL

2023-24 Budget Debt Service Summary											as of 10/01/23 O/S Principal
Date	Description	Maturity Date	Principal	Principal	Interest	Fiscal Total	Commitment				
GENERAL FUND OBLIGATIONS											
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	\$ 310,000	\$ 61,000.00	\$ 371,000.00	General Fund		\$ 1,680,000		
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	\$ 235,000	\$ 14,906.25	\$ 249,906.25	General Fund		\$ 625,000		
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	\$ 100,000	\$ 44,453.76	\$ 144,453.76	General Fund		\$ 1,510,000		
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	\$ 17,500.00	\$ 47,500.00	General Fund		\$ 475,000		
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	\$ 190,000	\$ 123,000.00	\$ 313,000.00	Water Fund		\$ 7,500,000		
			\$ 40,000	\$ 26,200.00	\$ 66,200.00	\$ 66,200.00	Park Dev Fee Fund		\$ 3,170,000		
			\$ 40,000	\$ 26,200.00	\$ 66,200.00	\$ 66,200.00	Water Fund		\$ 675,000		
			\$ 20,000	\$ 13,800.00	\$ 33,800.00	\$ 33,800.00	General Fund		\$ 675,000		
			\$ 75,000	\$ 49,300.00	\$ 124,300.00	\$ 124,300.00	EDC 4B		\$ 1,270,000		
			\$ 80,000	\$ 52,600.00	\$ 132,600.00	\$ 132,600.00	General Fund		\$ 1,270,000		
									\$ 1,355,000		
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	\$ 175,000	\$ 92,155.00	\$ 267,155.00	General Fund		\$ 3,015,000		
			\$ 60,000			\$ 60,000.00	EDC 4A				
7/13/2017	Combination Tax and Revenue CO, Series 2017 Throckmorton Rd 2.0m; Land Acquisition \$3.2m; Green Ribbon Tx DOT Project \$500k	9/30/2037	\$ 5,705,000	\$ 250,000	\$ 131,387.50	\$ 381,387.50	General Fund		\$ 4,370,000		
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	\$ 27,025.00	\$ 62,025.00	General Fund - FY22 TIF		\$ 8,010,000		
			\$ 250,000	\$ 178,406.26	\$ 428,406.26	\$ 428,406.26	CDC 4B		\$ 875,000		
			\$ 60,000	\$ 41,443.76	\$ 101,443.76	\$ 101,443.76	Water Fund		\$ 5,790,000		
									\$ 1,345,000		
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	\$ 515,000	\$ 538,475	\$ 1,053,475			\$ 15,005,000		
			\$ 650,000	\$ 20,000	\$ 20,068.76	\$ 40,068.76	General Fund		\$ 560,000		
			\$ 8,000,000	\$ 235,000	\$ 247,043.76	\$ 482,043.76	Park Dev Fees		\$ 6,885,000		
			\$ 1,000,000	\$ 30,000	\$ 30,875.00	\$ 60,875.00	TIF		\$ 860,000		
			\$ 7,800,000	\$ 230,000	\$ 240,487.50	\$ 470,487.50	Water Fund		\$ 6,700,000		
2018	General Obligation Bond, Series 2018 proposed Melissa Road - Construction (\$1m TIF funded debt)	9/30/2043	\$ 3,225,000	\$ 95,000	\$ 99,562.50	\$ 78,562.50	General Fund		\$ 2,800,000		
			\$ 1,000,000	\$ 30,000	\$ 76,000.00	\$ 116,000.00	TIF - support \$2m FY22				
						\$ 60,706.26	TIF - \$1m		\$ 865,000		
2020	Combination Tax and Revenue CO, Series 2020 Mellisa Road West \$2m; Road design surrounding Hschool \$500k	9/30/2045	\$ 2,475,000	\$ 75,000	\$ 62,106.26	\$ 137,106.26	I&S Fund balance		\$ 2,285,000		
2020	Combination Tax and Revenue CO, Series 2020 Park projects	9/30/2045	\$ 1,980,000	\$ 60,000	\$ 49,675.00	\$ 109,675.00	General Fund		\$ 1,830,000		
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)	9/30/2046	\$ 37,610,000	\$ 985,000	\$ 1,343,575	\$ 2,328,575.00			\$ 35,650,000		
			\$ 8,175,000	\$ 215,000	\$ 292,125.00	\$ 507,125.00	General Fund				
			\$ 5,855,000	\$ 155,000	\$ 209,125.00	\$ 364,125.00	EDC 4A				
			\$ 5,160,000	\$ 135,000	\$ 184,325.00	\$ 319,325.00	CDC 4B				
			\$ 6,025,000	\$ 155,000	\$ 215,175.00	\$ 370,175.00	Park Dev fee fund				
			\$ 4,735,000	\$ 125,000	\$ 169,175.00	\$ 294,175.00	TIF				



Public Works facility-buying Fire Station #1 (\$3.5 m)	\$ 7,660,000	\$ 200,000	\$ 273,650.00	\$ 473,650.00	Water Fund
SH5 utility relocation/Gravity Sewer Pub Safety Complex (\$3.445m)					
Water Tower and Site work - balance to complete (\$2.0m)					
2021 General Obligation Refunding Bonds, Series 2021	9/30/2046	\$ 1,070,000			
refi 2012 GO Trans CIP, Berry Farms \$500k		\$ 285,000	\$ 25,000	\$ 8,900.00	\$ 33,900.00
refi 2012 CO WF Fannin Rd waterline \$1.39m		\$ 785,000	\$ 60,000	\$ 25,200.00	\$ 85,200.00
General Fund					
					\$ 235,000
Water Fund					\$ 660,000
2023 Certificates of Obligation, Series 2023	9/30/2048	\$ 20,345,000			
Public Safety Complex -Facility design & Construction (bal)		\$ 6,000,000			
Transportation - Telephone Rd/City limits north to Throckmorton		\$ 6,000,000			
Transportation - Downtown Rd projects - Cooper between RR & SH5		\$ 6,000,000			
Transportation - Downtown Rd projects - Harrison between RR & SH5					
Transportation - Downtown Rd projects - Red River betw Mel Rd/Harrison					
Transportation - Cardinal/Highland - add'l funding		\$ 1,100,000			
Transportation - Cardinal Extended/Harlow		\$ 1,400,000			
Public Works/Parks facility renovations		\$ 500,000			

Total Obligation - General Fund	\$1,690,000.00	\$ 2,162,397.84	\$ 3,852,397.84
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WATER FUND OBLIGATIONS

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	\$ 115,000	\$ 13,067.50	\$ 128,067.50	Water Fund (4A participation)	\$ 350,000
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	\$ 14,685.00	\$ 79,685.00	Water Fund (4A participation)	\$ 365,000
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	\$ 175,000	\$ 29,900.00	\$ 204,900.00	Water Fund	\$ 835,000
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	\$ 165,000	\$ 52,400.00	\$ 217,400.00	Water Fund Divided by 4 Cities Melissa at 33% FY24	\$ 925,000 \$ 231,250
12/11/2009 Contract Revenue Bonds, Series 2009A (Dfund) (GTUA) Fitzhugh Sewer (part 1 of 2)	9/30/2029	\$ 1,085,000	\$ 70,000	\$ 24,322.50	\$ 94,322.50	Water Fund	\$ 475,000
12/11/2009 Contract Revenue Bonds, Series 2009B (CWSRF) (GTUA) Fitzhugh Sewer (part 2 of 2)	9/30/2029	\$ 1,400,000	\$ 85,000	\$ 24,187.50	\$ 109,187.50	Water Fund	\$ 580,000
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	\$ 250,000	\$ 59,671.26	\$ 309,671.26	Water Fund	\$ 2,535,000
7/1/2014 Certificate of Obligation, Series 2014 SH 121 Utility Relocation, AMR System	2/15/2034	\$ 2,150,000	\$ 105,000	\$ 47,437.51	\$ 152,437.51	Water Fund	\$ 1,385,000
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	\$ 190,000	\$ 123,000.00	\$ 313,000.00	Water Fund	\$ 7,500,000 \$ 3,170,000
			\$ 40,000	\$ 26,200.00	\$ 66,200.00	Park Dev Fee Fund	\$ 675,000
			\$ 40,000	\$ 26,200.00	\$ 66,200.00	Water Fund	\$ 675,000
			\$ 20,000	\$ 13,800.00	\$ 33,800.00	General Fund	\$ 355,000
			\$ 75,000	\$ 49,300.00	\$ 124,300.00	EDC 4B	\$ 1,270,000
			\$ 80,000	\$ 52,600.00	\$ 132,600.00	General Fund	\$ 1,355,000
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	\$ 183,031.50	\$ 248,031.50	Water Fund Divided by 4 Cities Melissa at 33% FY24	\$ 3,270,000 \$ 817,500
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	Water Fund Divided by 4 Cities Melissa at 33% FY24	\$ 8,675,000 \$ 2,168,750
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 \$ 910,000
			\$ 240,000	\$ 188,206.26	\$ 428,206.26	CDC 4B	\$ 6,030,000
			\$ 55,000	\$ 43,743.76	\$ 98,743.76	Water Fund	\$ 1,400,000



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	\$ 515,000	\$ 538,475	\$ 1,053,475		\$ 15,005,000
		\$ 650,000	\$ 20,000	\$ 20,068.76	\$ 40,068.76	General Fund	\$ 560,000
		\$ 8,000,000	\$ 235,000	\$ 247,043.76	\$ 482,043.76	Park Dev Fees	\$ 6,885,000
		\$ 1,000,000	\$ 30,000	\$ 30,875.00	\$ 60,875.00	TIF	\$ 860,000
		\$ 7,800,000	\$ 230,000	\$ 240,487.50	\$ 470,487.50	Water Fund	\$ 6,700,000
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	\$ 985,000	\$ 1,343,575	\$ 2,328,575.00		\$ 35,650,000
		\$ 8,175,000	\$ 215,000	\$ 292,125.00	\$ 507,125.00	General Fund	
		\$ 5,855,000	\$ 155,000	\$ 209,125.00	\$ 364,125.00	EDC 4A	
		\$ 5,160,000	\$ 135,000	\$ 184,325.00	\$ 319,325.00	CDC 4B	
		\$ 6,025,000	\$ 155,000	\$ 215,175.00	\$ 370,175.00	Park Dev fee fund	
		\$ 4,735,000	\$ 125,000	\$ 169,175.00	\$ 294,175.00	TIF	
		\$ 7,660,000	\$ 200,000	\$ 273,650.00	\$ 473,650.00	Water Fund	
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	\$ 25,000	\$ 8,900.00	\$ 33,900.00	General Fund	\$ 235,000
		\$ 785,000	\$ 60,000	\$ 25,200.00	\$ 85,200.00	Water Fund	\$ 660,000

Total Obligation - Water Fund	\$ 1,715,900.00	\$ 1,325,455.53	\$ 3,041,355.53
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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	\$ 55,000	\$ 5,771.25	\$ 60,771.25	CDC 4B	\$ 170,000
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					\$ 7,500,000
		\$ 190,000	\$ 123,000.00	\$ 313,000.00		Water Fund	\$ 3,170,000
		\$ 40,000	\$ 26,200.00	\$ 66,200.00		Park Dev Fee Fund	\$ 675,000
		\$ 40,000	\$ 26,200.00	\$ 66,200.00		Water Fund	\$ 675,000
		\$ 20,000	\$ 13,800.00	\$ 33,800.00		General Fund	\$ 355,000
		\$ 75,000	\$ 49,300.00	\$ 124,300.00		EDC 4B	\$ 1,270,000
		\$ 80,000	\$ 52,600.00	\$ 132,600.00		General Fund	\$ 1,355,000
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					\$ 8,010,000
		\$ 35,000	\$ 27,025.00	\$ 62,025.00		General Fund - FY22 TIF	\$ 875,000
		\$ 250,000	\$ 178,406.26	\$ 428,406.26		CDC 4B	\$ 5,790,000
		\$ 60,000	\$ 41,443.76	\$ 101,443.76		Water Fund	\$ 1,345,000
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	\$ 985,000	\$ 1,343,575	\$ 2,328,575.00		\$ 35,650,000
		\$ 8,175,000	\$ 215,000	\$ 292,125.00	\$ 507,125.00	General Fund	
		\$ 5,855,000	\$ 155,000	\$ 209,125.00	\$ 364,125.00	EDC 4A	
		\$ 5,160,000	\$ 135,000	\$ 184,325.00	\$ 319,325.00	CDC 4B	
		\$ 6,025,000	\$ 155,000	\$ 215,175.00	\$ 370,175.00	Park Dev fee fund	
		\$ 4,735,000	\$ 125,000	\$ 169,175.00	\$ 294,175.00	TIF	
		\$ 7,660,000	\$ 200,000	\$ 273,650.00	\$ 473,650.00	Water Fund	

Total Obligation - CDC 4B	\$ 515,000.00	\$ 417,802.51	\$ 932,802.51
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MELISSA EDC 4A OBLIGATIONS

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	\$ 7,400.00	\$ 77,400.00	EDC 4A	\$ 220,000
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	
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	\$ 175,000	\$ 92,155.00	\$ 267,155.00	\$ 60,000.00	General Fund	\$ 3,015,000
							EDC 4A	
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)	9/30/2046	\$ 37,610,000	\$ 985,000	\$ 1,343,575	\$ 2,328,575.00			\$ 35,650,000
		\$ 8,175,000	\$ 215,000	\$ 292,125.00	\$ 507,125.00	General Fund		
		\$ 5,855,000	\$ 155,000	\$ 209,125.00	\$ 364,125.00	EDC 4A		
		\$ 5,160,000	\$ 135,000	\$ 184,325.00	\$ 319,325.00	CDC 4B		
		\$ 6,025,000	\$ 155,000	\$ 215,175.00	\$ 370,175.00	Park Dev fee fund		



Cardinal/HIGHLAND Construction - Utility & Roadway (\$5.5m)	\$ 4,735,000	\$ 125,000	\$ 169,175.00	\$ 294,175.00	TIF
Public Works facility-buying Fire Station #1 (\$3.5m)	\$ 7,660,000	\$ 200,000	\$ 273,650.00	\$ 473,650.00	Water Fund
SH5 utility relocation/Gravity Sewer Pub Safety Complex (\$3.445m)					
Water Tower and Site work - balance to complete (\$2.0m)					

Total Obligation - EDC 4A	\$ 285,000.00	\$ 441,931.00	\$ 726,931.00
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TAX INCREMENT FINANCING ZONE #1

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	\$ 465,000	\$ 226,700.00	\$ 691,700.00	TIF	\$ 5,900,000
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	\$ 27,025.00	\$ 62,025.00	General Fund - FY22 TII	\$ 875,000
2018 General Obligation Bond, Series 2018 proposed Melissa Road - Construction (\$1m TIF funded debt)	9/30/2043	\$ 3,225,000	\$ 95,000	\$ 99,562.50	\$ 78,562.50	General Fund	\$ 2,800,000
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	\$ 515,000	\$ 538,475	\$ 1,053,475		\$ 15,005,000
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 (\$3.5m) 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	\$ 985,000	\$ 1,343,575	\$ 2,328,575.00		\$ 35,650,000

Total Obligation - TIF	\$ 725,000	\$ 560,481	\$ 1,285,481.26
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PARK DEVELOPMENT FEE OBLIGATIONS

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	\$ 190,000	\$ 123,000.00	\$ 313,000.00	Water Fund	\$ 7,500,000
			\$ 40,000	\$ 26,200.00	\$ 66,200.00	Park Dev Fee Fund	\$ 675,000
			\$ 40,000	\$ 26,200.00	\$ 66,200.00	Water Fund	\$ 675,000
			\$ 20,000	\$ 13,800.00	\$ 33,800.00	General Fund	\$ 355,000
			\$ 75,000	\$ 49,300.00	\$ 124,300.00	EDC 4B	\$ 1,270,000
			\$ 80,000	\$ 52,600.00	\$ 132,600.00	General Fund	\$ 1,355,000
						Road Impact Fees	
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	\$ 515,000	\$ 538,475	\$ 1,053,475		\$ 15,005,000
			\$ 650,000	\$ 20,000	\$ 40,068.76	General Fund	\$ 560,000
			\$ 8,000,000	\$ 235,000	\$ 247,043.76	Park Dev Fees	\$ 6,885,000
			\$ 1,000,000	\$ 30,000	\$ 60,875.00	TIF	\$ 860,000
			\$ 7,800,000	\$ 230,000	\$ 240,487.50	Water Fund	\$ 6,700,000
						W/WV Impact 3 Yr Ph in WF - Year 3 of 3	
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 (\$3.5m) 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	\$ 985,000	\$ 1,343,575	\$ 2,328,575.00		\$ 35,650,000
			\$ 8,175,000	\$ 215,000	\$ 292,125.00	\$ 507,125.00	General Fund
			\$ 5,855,000	\$ 155,000	\$ 209,125.00	\$ 364,125.00	EDC 4A
			\$ 5,160,000	\$ 135,000	\$ 184,325.00	\$ 319,325.00	CDC 4B
			\$ 6,025,000	\$ 155,000	\$ 215,175.00	\$ 370,175.00	Park Dev fee fund
			\$ 7,660,000	\$ 200,000	\$ 273,650.00	\$ 473,650.00	Water Fund

Total Obligation - Park Development Fees	\$ 430,000	\$ 488,419	\$ 918,418.76
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PLANNING PROCESS

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. 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 fall 2023.

FY24 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 FY19, 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.

FY24 Budget Impact: The FY24 budget provides continued support for existing Capital Improvement projects underway.

STRATEGIC PLANNING

Overview: The City Council initiated a governance and goal setting process that started in January 2023. They have since committed to continuing the practice by coordinating quarterly training sessions and a winter annual retreat. January 2023 saw the City Council draft and adopted a new Mission, Vision, and Values statements as a starting point. More work will continue on this effort.

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

AN ORDINANCE OF THE CITY OF MELISSA, TEXAS APPROVING THE BUDGET FIGURES FOR FISCAL YEAR 2023-2024; ADOPTING A BUDGET AND APPROPRIATING RESOURCES FOR THE CITY OF MELISSA, TEXAS, FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023; 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, 2023 and ending September 30, 2024 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 12, 2023, 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, 2023 and ending September 30, 2024, 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 2023/2024

General Fund	\$ 18,498,322
Water Fund	\$ 18,815,131
General Debt Service	\$ 7,490,625.56
TIF #1	\$ 1,285,481.26
MIEDC 4A	\$ 1,204,431
MCEDC 4B	\$ 1,132,803

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 12TH DAY OF SEPTEMBER, 2023.



Jay Northcut, Mayor

ATTESTED TO AND
CORRECTLY RECORDED BY:


Hope Cory, City Secretary

Dates of Publication: September 21, 2023 and September 28, 2023, *Anna-Melissa Tribune*



GENERAL FUND BUDGET SUMMARY

01 GENERAL FUND

Budget Summary

	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	ADOPTED FY24
REVENUES				
Administrative (01)	8,988,836	11,162,217	11,522,842	14,652,022
Development & Neighborhood Services (02)	4,633,451	6,910,270	3,022,500	3,040,000
Parks & Grounds (4)	187,621	209,453	125,000	125,000
Municipal Courts (5)	478,098	609,631	600,000	600,000
Police Department (6)	22,825	15,339	2,000	2,000
Fire Department (8)	299,113	160,764	72,000	72,000
Library Department (10)	9,384	30,279	7,300	7,300
Total General Fund Revenue	\$14,619,329	\$19,097,953	\$15,351,642	\$18,498,322
EXPENSES BY DEPARTMENT				
Non-Departmental	1,254,110	1,785,363	1,735,990	2,091,436
Administrative	1,045,342	2,586,745	1,427,981	1,672,922
Communications				214,477
Development Services	2,278,816	3,334,773	2,128,730	2,143,613
Code Enforcement	85,051	122,812	183,184	186,410
Parks	1,011,564	1,265,993	1,181,548	1,409,702
Municipal Courts	311,855	373,678	370,775	433,842
Police	2,096,102	2,575,296	3,491,875	4,382,898
Street	365,785	439,418	667,559	724,255
Fire	2,117,780	2,576,815	3,205,704	3,811,441
IT	301,290	352,183	359,986	671,164
Library	322,760	354,380	446,144	513,165
Building Maintenance	155,851	226,784	152,165	242,997
Total General Fund Expenditures	\$11,346,306	\$15,994,240	\$15,351,641	\$18,498,322



GENERAL FUND REVENUE DETAIL

01 GENERAL FUND Revenue Details				
	Actual FY21	Actual FY22	Adopted FY23	Adopted FY24
General Revenue				
4110 CURRENT PROPERTY TAXES	5,271,248	6,244,717	7,693,716	9,327,593
4120 DELINQUENT PROPERTY TAXES	183,105	116,493	40,000	100,000
4130 PENALTIES & INTEREST	22,920	28,940	25,000	25,000
4145 COLLIN COUNTY/CHILD SAFETY	7,295	13,863	6,000	10,000
4160 SALES TAX	2,320,640	3,235,975	2,500,000	3,500,000
4170 FRANCHISE FEES/TAXES	605,730	758,113	642,619	800,000
4210 LIQUOR LICENSE REGISTRATION	1,744	2,227		
4220 LEASE REVENUE	100,049	108,118	99,060	125,000
4310 Donations	25,000	25,000		25,000
4315 TRANSFER IN	339,455	406,518	441,447	497,765
4330 INTEREST	84,817	209,576	50,000	241,664
4380 MISCELLANEOUS INCOME	26,431	146	25,000	
4990 GAIN/LOSS ON SALE OF FIXED ASSETS	402	12,530	-	-
TOTAL 01 General Revenue	8,988,836	11,162,217	11,522,842	14,652,022
DEVELOPMENT & NEIGHBORHOOD SVCS				
4180 LICENSES & PERMITS	3,568,627	5,601,255	2,500,000	2,500,000
4181 LICENSES - CONTRACTOR	36,544	39,341	22,500	40,000
4190 PLATTING & DEVELOPMENT	1,028,280	1,269,674	500,000	500,000
4380 MISCELLANEOUS INCOME				
TOTAL 02 DEVELOPMENT & NEIGHBORHOOD SERVICES	\$4,633,451	\$6,910,270	\$3,022,500	\$3,040,000
PARKS & GROUNDS				
4310 Donations	35,000			
4380 MISCELLANEOUS INCOME	885	1,285		
4990 GAIN/LOSS ON SALE OF FIXED ASSETS				
4340 PARK RENTAL FEES	121,736	133,168	50,000	50,000
4345 PARK MAINTENANCE/SUPPORT	30,000	75,000	75,000	75,000
TOTAL 04 PARKS & GROUNDS	187,621	209,453	125,000	125,000
MUNICIPAL COURTS				
4140 COURT FINES	478,098	609,631	600,000	600,000
4320 GRANTS				
TOTAL 05 MUNICIPAL COURTS	478,098	609,631	600,000	600,000
POLICE DEPARTMENT				
4155 LAW ENFORCEMENT OFFICER STAND/TRAINING	1,384	1,197	1,200	1,200
4380 MISCELLANEOUS INCOME	7,190	12,035		
4180 LICENSES AND PERMITS	750	1,000		
4157 GOLF CARTS	860	1,000	800	800
4320 GRANTS				
4330 INTEREST - PD DRUG/SEIZURE ACCT	82	50		
4311 DONATIONS		-		
4990 GAIN/LOSS ON SALE OF FIXED ASSETS	12,499	-		
4150 POLICE REPORTS	60	57	-	-
TOTAL 06 POLICE	\$22,825	\$15,339	\$2,000	\$2,000



GENERAL FUND REVENUE DETAIL

01 GENERAL FUND Revenue Details				
	Actual FY21	Actual FY22	Adopted FY23	Adopted FY24
FIRE DEPARTMENT				
4185 FIRE DEPARTMENT INSURANCE REIMBURSE	16,970	21,883	20,000	20,000
4220 LEASE REVENUE	1,000	12,000		
4360 FIRE DEPT DONATIONS				
4365 FIRE DEPT./COLLIN COUNTY	51,605	51,935	52,000	52,000
4320 GRANTS	8,450	36,401		
4380 MISCELLANEOUS INCOME	12,038	22,470		
4990 GAIN/LOSS ON SALE OF FIXED ASSETS	209,050	16,075		
TOTAL 08 FIRE	\$299,113	\$160,764	\$72,000	\$72,000
LIBRARY DEPARTMENT				
4385 LIBRARY FINES	-	1	-	-
4382 LIBRARY SERVICES - COPIES	1,850	2,819	1,800	1,800
4384 LIBRARY SERVICES - FAX	629	606		
4387 NOTARY FEES	2,039	2,827	2,000	2,000
4395 LIBRARY DONATIONS	2,061	3,242	3,500	3,500
4383 Misc Library Services	-	-		
4388 FOMPL/FUNDRAISING	2,665	-		
4380 MISCELLANEOUS INCOME	18	12		
4410 GRANTS	123	20,771		
4390 COLLIN COUNTY/LIBRARY	-	-		
TOTAL 10 LIBRARY	\$9,384	\$30,279	\$7,300	\$7,300
Total General Fund Revenue	14,619,329	19,097,951	15,351,642	18,498,322



GENERAL FUND DETAILED BUDGET BY DEPARTMENT

GENERAL FUND DETAILED BUDGET					
00 NON-DEPARTMENTAL					
LINE ITEMS	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	ADOPTED FY24	
5197 EMPLOYEE APPREC-RECOGNITION	\$ -	\$ 1,507	\$ -	\$ -	
5220 ANIMAL CONTROL	\$ 43,115	\$ 45,073	\$ 45,073	\$ 50,000	
5230 APPRAISAL DISTRICT	\$ 62,874	\$ 74,265	\$ 81,000	\$ 90,000	
5260 ENGINEERING	\$ 58,007	\$ 85,522	\$ 80,000	\$ 80,000	
5290 SECURITY	\$ 4,177	\$ 1,890	\$ 1,500	\$ 1,500	
5310 DUES & MEMBERSHIPS	\$ -	\$ 3,260	\$ 3,581	\$ 3,600	
5321 SHIPPING & COURIER SVC	\$ -	\$ 2	\$ -	\$ -	
5343 Chapter 380 REIMBURSEMENT INCENTIVES	\$ 448,290	\$ 897,385	\$ 560,000	\$ 600,000	
5344 ECONOMIC DEVELOPMENT	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	
5371 R&R FUND - CITY HALL	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	
5372 DESIGNATED CAPITAL PROJECT FUNDS	\$ -	\$ -	\$ -	\$ -	
5374 DESIGNATED FUND: SPECIAL PROJECTS	\$ -	\$ -	\$ -	\$ -	
5375 DESIGNATED FUND: Road Repair and Replacement	\$ 156,536	\$ 156,536	\$ 156,536	\$ 156,536	
5390 PROFESSIONAL SERVICES	\$ 74,494	\$ 52,282	\$ 34,300	\$ 54,300	
5400 AUDIT FEES	\$ 12,643	\$ 14,005	\$ 15,000	\$ 20,000	
5410 LEGAL FEES	\$ 68,487	\$ 75,476	\$ 85,000	\$ 85,000	
5415 ENVIRONMENTAL SVCS	\$ 9,832	\$ 11,712	\$ 7,500	\$ 7,500	
5420 INSURANCE	\$ 176,770	\$ 211,821	\$ 215,000	\$ 250,000	
5430 TELEPHONE	\$ 13,573	\$ 24,717	\$ 20,000	\$ 20,000	
5356 COMMUNICATIONS	\$ 5,189	\$ 2,100	\$ 36,000		
5435 INTERNET SERVICE	\$ 1,474	\$ 7,369	\$ 1,500	\$ 30,000	
5440 TRAVEL EXPENSES	\$ -	\$ 906	\$ -	\$ -	
5470 UTILITIES	\$ 53,549	\$ 52,886	\$ 70,000	\$ 70,000	
5500 MISC	\$ -	\$ -			
5513 Community Events	\$ 30,101	\$ 30,800	\$ 35,000	\$ 135,000	
5618 CONDEMNED PROPERTY DEMOLITION	\$ -	\$ -			
5635 CHARITABLE CONTRIBUTIONS	\$ -	\$ 850	\$ 1,000	\$ 3,000	
5266 CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	
5639 MCKINNEY URBAN TRANSIT DISTRICT	\$ -	\$ -	\$ 3,000	\$ -	
5971 CIP - STORM SIREN GRANT PROJECT	\$ -	\$ -	\$ -	\$ -	
Fund Balance Contribution	\$ -	\$ -	\$ 250,000	\$ 400,000	
5950 TRANSFER OUT	\$ -	\$ -	\$ -	\$ -	
OPERATIONS TOTAL	\$ 1,254,110	\$ 1,785,363	\$ 1,735,990	\$ 2,091,436	
01-00 TOTAL	\$ 1,254,110	\$ 1,785,363	\$ 1,735,990	\$ 2,091,436	

**GENERAL FUND DETAILED BUDGET****01 ADMINISTRATION**

LINE ITEMS	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	ADOPTED FY24
5110 SALARIES & WAGES	624,158	694,583	866,624	1,026,628
5115 SALARIES - OVERTIME	1,111	2,288	0	0
5145 LONGEVITY PAY	2,396	2,588	2,880	3,656
5190 CONTRACT LABOR	0	6,789	0	0
5150 SOCIAL SECURITY EXPENSE	31,499	33,118	45,469	52,942
5155 MEDICARE EXPENSE	9,095	9,488	12,403	14,334
5160 SUTA EXPENSE	1,558	251	2,016	2,268
5166 LONG TERM DISABILITY	910	835	1,185	2,658
5170 TMRS EXPENSE	88,389	117,790	154,075	190,886
5191 Annual Drivers License Check	506	0	0	0
5192 RECRUITING EXPENSES	165	1,007	0	10,000
5195 DRUG SCREENING	80	148	40	40
5192 BACKGROUND CHECK	0	0	0	0
5196 MISC EMPLOYEE EXPENSE	1,627	3,195	1,500	3,500
5197 EMPLOYEE APPRECIATION-	5,370	5,862	6,000	8,100
5198 EMPLOYEE SPECIAL EVENTS	6,976	16,162	6,500	8,000
5510 GROUP HEALTH INSURANCE	78,823	75,985	102,951	101,439
PERSONNEL TOTAL	\$ 852,662	\$ 970,090	\$ 1,201,642	\$ 1,424,451
5240 CITY COUNCIL EXPENSE	7,536	12,051	6,500	30,550
5241 CITY COUNCIL TRAINING/TRAVEL	2,637	10,019	7,500	15,000
5245 CITY COUNCIL TECHNOLOGY	5,202	7,482	8,200	3,560
5245 BOARDS AND COMMISSION	0	0	4,000	0
5250 ELECTION EXPENSE	146	19,742	10,000	10,000
5260 ENGINEERING	0	0	0	0
5280 OFFICE SUPPLIES	4,672	8,267	6,000	9,293
5310 DUES & MEMBERSHIPS	9,561	10,429	9,075	9,589
5320 POSTAGE AND DELIVERY	1,763	2,163	2,000	2,000
5321 SHIPPING AND COURIER SVC	464	201	500	500
5330 PUBLICATIONS AND SUBSCRIPTIONS	1,035	0	1,000	1,000
5340 LEGAL ADVERTISING	11,438	12,879	14,000	14,000
5341 PROMOTIONAL MATERIALS	210	0	0	0
5350 PRINTING AND REPRODUCTION	2,231	1,149	2,000	2,000
5343 ECONOMIC DEVELOPMENT INCENTIVE	0	0	0	0
5352 CODIFICATION OF ORDINANCES	3,457	7,115	7,000	7,000
5356 COMMUNICATIONS	1,019	865	0	0
5357 WEBSITE MAINTENANCE	0	0	5,000	0
5360 EQUIPMENT	3,238	0	0	0



GENERAL FUND DETAILED BUDGET				
01 ADMINISTRATION				
LINE ITEMS	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	ADOPTED FY24
5361 EQUIPMENT RENTAL	1,392	1,414	1,400	1,400
5370 CONTRACT REPAIR & MAINTENANCE	432	432	0	0
5375 VEHICLE REPAIR & MAINTENANCE	0	161	0	0
5376 BLDG REPAIR & MAINTENANCE	745	0	0	0
5378 BARKER HOUSE EXPENSE	0	0	0	0
5380 VEHICLE EXPENSE	566	769	0	0
5385 VEHICLE FUEL	1,579	2,151	1,600	1,600
5390 PROFESSIONAL SERVICES - HR RELATED	67,955	108,650	48,826	35,896
5405 PROPERTY TAXES	0	83	0	0
5410 LEGAL FEES	28,745	12,026	30,000	30,000
5420 INSURANCE	50	850	0	0
5430 TELEPHONE	3,736	3,709	3,700	3,700
5432 WIRELESS TELEPHONE EXP	455	3,987	2,900	4,100
5435 INTERNET SERVICE	0	0	0	0
5436 COMPUTER EXPENSES	694	1,912	0	0
5438 COMPUTER HARDWARE/SOFTWARE	0	58,756	12,618	12,000
5439 BUSINESS MEALS	2,315	4,802	3,000	3,000
5440 TRAVEL EXPENSES	291	5,536	10,848	15,990
5441 MILEAGE REIMBURSEMENT	289	701	962	883
5442 VEHICLE LEASE	8,441	7,691	8,400	12,000
5450 UNIFORMS	286	361	1,000	1,000
5460 TRAINING	5,555	3,931	5,810	3,910
5500 MISC EXPENSE	294	12,013	0	0
5509 PROPERTY TAX EXPENSE	0	0	0	0
5550 SUPPLIES	3,875	1,704	4,000	4,000
5511 CHAMBER OF COMMERCE	500	0	0	0
5520 TRANSFER OUT	3,517	0	0	0
5573 COLLIN COUNTY FILING FEE	5,861	7,037	6,000	6,000
5574 DOCUMENT MANAGEMENT	0	0	2,500	2,500
5665 BOND ISSUE COST	0	0	0	0
5635 CHARITABLE CONTRIBUTION	500	0	0	0
OPERATIONS TOTAL	\$ 192,680	\$ 331,038	\$ 226,339	\$ 242,471
5620 CAPITAL OUTLAY BUILDING	0	0	0	0
5910 CAPITAL OUTLAY	0	1,285,617	0	6,000
CAPITAL TOTAL	0	1,285,617	0	6,000
01-01 TOTAL		\$ 1,045,342	\$ 2,586,745	\$ 1,427,981
				\$ 1,672,922



GENERAL FUND DETAILED BUDGET
02 DEVELOPMENT & NEIGHBORHOOD SERVICES

LINE ITEMS	ACTUAL	ACTUAL	ADOPTED	ADOPTED
	FY21	FY22	FY23	FY24
5110 SALARIES & WAGES	176,695	\$ 223,775	\$ 238,320	\$ 205,054
5115 SALARIES - OVERTIME	8,630	\$ 11,233	\$ 12,000	\$ 6,000
5145 LONGEVITY PAY	388	\$ 552	\$ 712	\$ 428
5150 SOCIAL SECURITY EXPENSE	11,164	\$ 14,128	\$ 15,563	\$ 12,740
5155 MEDICARE EXPENSE	2,611	\$ 3,304	\$ 3,639	\$ 2,980
5160 SUTA EXPENSE	725	\$ 62	\$ 882	\$ 882
5166 LONG TERM DISABILITY	348	\$ 430	\$ 432	\$ 515
5170 TMRS EXPENSE	26,912	\$ 41,426	\$ 44,383	\$ 36,329
5195 DRUG SCREENING	0	\$ -	\$ -	\$ -
5197 EMPLOYEE APPRECIATION-RECOGNITION	0	\$ 500	\$ 500	\$ 500
5510 GROUP HEALTH INSURANCE	28,624	\$ 36,273	\$ 42,470	\$ 36,344
PERSONNEL TOTAL	\$ 256,097	\$ 331,684	\$ 358,901	\$ 301,771
5261 DEVELOPMENT PROJECT ENG. FEES	427,082	\$ 522,827	\$ 500,000	\$ 500,000
5242 COUNCIL & BOARDS TECHNOLOGY	2,957	\$ 767	\$ -	\$ -
5245 BOARDS & COMMISSIONS	343	\$ 96	\$ -	\$ -
5270 INSPECTIONS	1,555,840	\$ 2,462,173	\$ 1,250,000	\$ 1,250,000
5280 OFFICE SUPPLIES	9,117	\$ 2,122	\$ 2,500	\$ 3,000
5310 DUES & MEMBERSHIPS	16	\$ 582	\$ 973	\$ -
5320 POSTAGE AND DELIVERY	358	\$ 736	\$ 600	\$ 600
5330 PUBLICATIONS AND SUBSCRIPTIONS	2,016	\$ 38	\$ -	\$ -
5335 CUSTOMER CREDIT CARD CHARGES	180	\$ 180	\$ 180	\$ 180
5340 LEGAL ADVERTISING	4,621	\$ 6,744	\$ 6,000	\$ 6,000
5350 PRINTING AND REPRODUCTION	1,624	\$ 1,736	\$ 1,500	\$ 8,800
5360 EQUIPMENT	10,366	\$ -	\$ -	\$ -
5361 EQUIPMENT RENTAL	0	\$ -	\$ -	\$ -
5430 TELEPHONE	933	\$ 926	\$ 1,500	\$ 1,000
5432 WIRELESS TELEPHONE EXP	515	\$ 1,099	\$ 600	\$ 1,000
5436 COMPUTER EXPENSES	0	\$ -	\$ -	\$ -
5438 COMPUTER HARDWARE/SOFTWARE	2,195	\$ -	\$ -	\$ 66,982
5439 BUSINESS MEALS	2,140	\$ 2,614	\$ 2,600	\$ 2,600
5390 PROFESSIONAL SVCS	0	\$ -	\$ -	\$ -
5410 LEGAL FEES	0	\$ -	\$ -	\$ -



GENERAL FUND DETAILED BUDGET
02 DEVELOPMENT & NEIGHBORHOOD SERVICES

LINE ITEMS	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	ADOPTED FY24
5440 TRAVEL EXPENSES	0 \$	- \$	1,796 \$	- \$
5441 MILEAGE REIMBURSEMENT	153 \$	- \$	- \$	- \$
5450 UNIFORMS	189 \$	347 \$	300 \$	400
5460 TRAINING	230 \$	- \$	1,030 \$	1,030
5500 MISC EXPENSE	0 \$	61 \$	- \$	- \$
5550 SUPPLIES	1,735 \$	- \$	- \$	- \$
5573 COLLIN COUNTY FILING FEES	108 \$	43 \$	250 \$	250
OPERATIONS TOTAL	\$ 2,022,719	\$ 3,003,089	\$ 1,769,829	\$ 1,841,842
5910 CAPITAL OUTLAY	0			
CAPITAL TOTAL	0	0	0	0
01-02 TOTAL	\$ 2,278,816	\$ 3,334,773	\$ 2,128,730	\$ 2,143,613



GENERAL FUND DETAILED BUDGET
03 CODE COMPLIANCE

LINE ITEMS	ACTUAL	ACTUAL	ADOPTED	ADOPTED
	FY21	FY22	FY23	FY24
5110 SALARIES & WAGES	47,452	\$ 57,551	\$ 102,705	\$ 114,312
5115 SALARIES - OVERTIME	1,191	\$ 1,195	\$ -	\$ -
5145 LONGEVITY PAY	48	\$ 92	\$ 220	\$ 248
5150 SOCIAL SECURITY EXPENSE	3,030	\$ 3,520	\$ 6,380	\$ 7,101
5155 MEDICARE EXPENSE	709	\$ 823	\$ 1,492	\$ 1,661
5160 SUTA EXPENSE	252	\$ 15	\$ 504	\$ 504
5166 LONG TERM DISABILITY	99	\$ 101	\$ 306	\$ 316
5170 TMRS EXPENSE	7,036	\$ 10,142	\$ 18,196	\$ 20,254
5192 RECRUITING EXPENSES	0	\$ 51	\$ -	\$ -
5195 DRUG SCREENING	0	\$ 48	\$ -	\$ -
5196 MISC EMPLOYEE EXPENSE	0	\$ 119		
5197 EMPLOYEE APPREC.-RECOGNITION	0	\$ 129	\$ 200	\$ 200
5510 GROUP HEALTH INSURANCE	8,917	\$ 9,103	\$ 28,411	\$ 16,060
PERSONNEL TOTAL	\$ 68,734	\$ 82,889	\$ 158,414	\$ 160,656
5280 OFFICE SUPPLIES	266	\$ 290	\$ 400	\$ 900
5310 DUES & MEMBERSHIPS	98	\$ -	\$ 120	\$ 445
5320 POSTAGE AND DELIVERY	829	\$ 968	\$ 1,200	\$ 1,500
5350 PRINTING AND REPRODUCTION	0	\$ 250	\$ -	\$ -
5375 VEHICLE REPAIR & MAINTENANCE	652	\$ 777	\$ 1,500	\$ 1,500
5380 VEHICLE EXPENSE	310	\$ 350	\$ -	\$ -
5385 VEHICLE FUEL	1,019	\$ 1,120	\$ 6,000	\$ 2,000
5395 LICENSE FEES	0	\$ 75		
5430 TELEPHONE EXP	468	\$ 465	\$ 900	\$ 900
5432 WIRELESS TELEPHONE EXP	548	\$ 681	\$ 1,230	\$ 1,230
5438 COMPUTER	899	\$ 2,820	\$ -	\$ 2,460
5439 BUSINESS MEALS	0	\$ -	\$ -	\$ 360
5440 TRAVEL	0	\$ -	\$ -	\$ -
5441 MILEAGE REIMBURSEMENT	0	\$ -	\$ -	\$ -
5442 VEHICLE LEASE - ENTERPRISE	5,585	\$ 5,585	\$ 11,700	\$ 11,959
5450 UNIFORMS	0	\$ -	\$ 720	\$ 1,300
5460 TRAINING	0	\$ 1,104	\$ 1,000	\$ 1,200
5618 CONDEMNED PROPERTY				
DEMOLITION	5,643	\$ 25,439	\$ -	\$ -
OPERATIONS TOTAL	\$ 16,317	\$ 39,923	\$ 24,770	\$ 25,754
01-03 TOTAL	\$ 85,051	\$ 122,812	\$ 183,184	\$ 186,410



GENERAL FUND DETAILED BUDGET
04 PARKS & GROUNDS

LINE ITEMS	ACTUAL	ACTUAL	ADOPTED	ADOPTED
	FY21	FY22	FY23	FY24
5110 SALARIES & WAGES	185,568	\$ 203,477	\$ 242,839	\$ 261,648
5115 SALARIES - OVERTIME	1,857	\$ 2,319	\$ -	\$ 22,000
5145 LONGEVITY PAY	776	\$ 916	\$ 1,140	\$ 1,148
5150 SOCIAL SECURITY EXPENSE	11,157	\$ 12,141	\$ 15,127	\$ 16,293
5155 MEDICARE EXPENSE	2,609	\$ 2,839	\$ 3,538	\$ 3,811
5160 SUTA EXPENSE	756	\$ 36	\$ 1,008	\$ 1,008
5166 LONG TERM DISABILITY	381	\$ 377	\$ 622	\$ 763
5170 TMRS EXPENSE	27,183	\$ 36,189	\$ 43,136	\$ 46,462
5190 CONTRACT LABOR	0	\$ -	\$ -	\$ -
5192 RECRUITING	0	\$ 102	\$ -	\$ -
5195 DRUG SCREENING	0	\$ 45	\$ -	\$ -
5197 EMPLOYEE APPRE.-RECOGNITION	103	\$ 206	\$ 800	\$ 800
5510 GROUP HEALTH INSURANCE	34,821	\$ 34,926	\$ 50,888	\$ 39,663
PERSONNEL TOTAL	\$ 265,212	\$ 293,573	\$ 359,097	\$ 393,596
5310 DUES & MEMBERSHIPS	97	\$ -	\$ 200	\$ 200
5280 OFFICE SUPPLIES	91	\$ -	\$ -	\$ -
5320 POSTAGE AND DELIVERY	0	\$ 6	\$ -	\$ -
5350 Printing and Reproduction	165	\$ -	\$ -	\$ -
5360 EQUIPMENT	3,968	\$ 2,796	\$ 4,000	\$ 4,000
5361 EQUIPMENT RENTAL	1,035	\$ 1,276	\$ 1,500	\$ 1,700
5370 CONTRACT REPAIRS &	296,066	\$ 470,392	\$ 484,548	\$ 557,313
5375 VEHICLE REPAIR & MAINTENANCE	3,154	\$ 4,831	\$ 4,360	\$ 4,600
5376 BLDG REPAIR & MAINTENANCE	0	\$ -	\$ 700	\$ 1,704
5390 PROFESSIONAL SERVICES	0	\$ 15,960	\$ -	\$ 19,700
5380 VEHICLE EXPENSE	944	\$ 1,049	\$ -	\$ -
5385 VEHICLE FUEL	5,668	\$ 8,115	\$ 6,200	\$ 9,600
5395 License Fees	0	\$ -	\$ -	\$ -
5430 TELEPHONE EXP	933	\$ 926	\$ 2,400	\$ 1,200
5435 INTERNET/CABLE SVC	27,113	\$ 27,343	\$ 28,350	\$ 40,350
5433 WIRELESS TELEPHONE EXP	1,872	\$ 2,405	\$ 2,004	\$ 2,748
5438 COMPUTER	0	\$ 90	\$ -	\$ -
5439 BUSINESS MEALS	0	\$ 81	\$ -	\$ -
5441 MILEAGE REIMBURSEMENT	0	\$ -	\$ -	\$ -
5442 VEHICLE LEASE - ENTERPRISE	20,610	\$ 20,610	\$ 20,610	\$ 23,064

**GENERAL FUND DETAILED BUDGET
04 PARKS & GROUNDS**

LINE ITEMS	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	ADOPTED FY24
5443 IT COMPUTER REPLACEMENT	0 \$ -	\$ -	\$ -	\$ -
5450 UNIFORMS	2,046 \$ 3,767	\$ 3,040	\$ 4,672	
5461 TRAINING	0 \$ 584	\$ 1,200	\$ 2,700	
5470 UTILITIES	158,912 \$ 161,010	\$ 157,295	\$ 171,538	
5498 ZPLEX EXPENSES	30,844 \$ 47,616	\$ 28,180	\$ 52,637	
5501 ZADOW PARK EXPENSES	8,247 \$ 21,290	\$ 19,564	\$ 25,064	
5495 EVENT SPONSORSHIPS	15,000 \$ 10,000	\$ 15,000	\$ 15,000	
5496 FACILITIES MAINTENANCE	129,308 \$ 135,710	\$ -	\$ -	
5497 COUNTRY RIDGE PARK EXPENSES	0 \$ -	\$ -	\$ -	
5505 PARK EXPENSES	33,313 \$ 28,063	\$ 30,200	\$ 61,816	
5550 SUPPLIES	6,966 \$ 8,471	\$ 13,100	\$ 16,500	
OPERATIONS TOTAL	\$ 746,352	\$ 972,391	\$ 822,451	\$ 1,016,106
5910 CAPITAL OUTLAY	0	\$ -	\$ -	
5530 CAPITAL OUTLAY - VEHICLE	0	\$ -	\$ -	
CAPITAL TOTAL	\$ -	\$ -	\$ -	\$ -
01-04 TOTAL	\$ 1,011,564	\$ 1,265,963	\$ 1,181,548	\$ 1,409,702


GENERAL FUND DETAILED BUDGET
05 MUNICIPAL COURTS

LINE ITEMS	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	ADOPTED FY24
5110 SALARIES & WAGES	63,596	\$ 75,629	\$ 78,624	\$ 124,254
5115 SALARIES - OVERTIME	648	\$ 1,038	\$ -	\$ -
5145 LONGEVITY PAY	680	\$ 780	\$ 876	\$ 972
5150 SOCIAL SECURITY EXPENSE	3,614	\$ 4,545	\$ 4,929	\$ 7,764
5155 MEDICARE EXPENSE	845	\$ 1,063	\$ 1,153	\$ 1,816
5160 SUTA EXPENSE	518	\$ 37	\$ 252	\$ 756
5166 LONG TERM DISABILITY	110	\$ 110	\$ 119	\$ 234
5170 TMRS EXPENSE	7,821	\$ 9,769	\$ 10,250	\$ 22,140
5190 CONTRACT LABOR	41,628	\$ 43,500	\$ 43,500	\$ 43,500
5192 RECRUITING EXPENSES		\$ -	\$ -	\$ -
5195 DRUG SCREENING		\$ -	\$ -	\$ -
5197 EMPLOYEE APPREC.-RECOGNITION	0	\$ -	\$ 125	\$ 200
5510 GROUP HEALTH INSURANCE	13,298	\$ 9,110	\$ 9,768	\$ 8,107
PERSONNEL TOTAL	\$ 132,760	\$ 145,581	\$ 149,595	\$ 209,742
5280 OFFICE SUPPLIES	5,213	\$ 5,973	\$ 5,300	\$ 5,300
5299 COURT TECHNOLOGY EXPENSE	0	\$ -	\$ -	\$ -
5310 DUES & MEMBERSHIPS	100	\$ 75	\$ 240	\$ 465
5320 POSTAGE AND DELIVERY	487	\$ 606	\$ 1,200	\$ 713
5340 ADVERTISING & PROMOTIONS	0	\$ -	\$ 500	\$ 500
5350 PRINTING AND REPRODUCTION	0	\$ 280	\$ 700	\$ 700
5355 PUBLIC EDUCATION	881	\$ 448	\$ 1,000	\$ 1,100
5410 LEGAL FEES	2,599	\$ 1,160	\$ 2,600	\$ 4,392
5430 TELEPHONE	1,867	\$ 1,855	\$ 900	\$ 1,010
5438 COMPUTER	0	\$ 3,988	\$ -	\$ -
5439 BUSINESS MEALS	146	\$ 248	\$ 325	\$ 520
5440 TRAVEL EXPENSES	0	\$ -	\$ 1,800	\$ 1,170
5441 MILEAGE REIMBURSEMENT	105	\$ 535	\$ -	\$ -
5450 UNIFORMS	47	\$ 62	\$ 165	\$ 330
5460 TRAINING	173	\$ 300	\$ 450	\$ 1,900
5500 MISC EXPENSES	0	\$ -	\$ -	\$ -
5570 STATE COURT COST	145,319	\$ 189,859	\$ 180,000	\$ 180,000
5571 FINES - COLLECTION EXPENSE	15,173	\$ 18,007	\$ 20,000	\$ 20,000
5572 DISPOSITION SERVICES	1,866	\$ 1,998	\$ 1,000	\$ 1,000
5575 INMATE BOARDING EXPENSE	5,119	\$ 2,705	\$ 5,000	\$ 5,000
OPERATIONS TOTAL	\$ 179,095	\$ 228,098	\$ 221,180	\$ 224,100
5620 CAPITAL OUTLAY BUILDING	0	\$ 0	\$ -	\$ -
CAPITAL TOTAL	\$ -	\$ -	\$ -	\$ -
01-05 TOTAL	\$ 311,855	\$ 373,678	\$ 370,775	\$ 433,842


**GENERAL FUND DETAILED BUDGET
06 POLICE DEPARTMENT**

LINE ITEMS	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	ADOPTED FY24
5110 SALARIES & WAGES	1,165,328	\$ 1,371,475	\$ 1,893,545	\$ 2,239,354
5112 OT - SHIFT	31,709	\$ 39,424	\$ 78,007	\$ 103,457
5115 SALARIES - OVERTIME	90,591	\$ 95,674	\$ 60,000	\$ 100,000
5145 LONGEVITY PAY	3,332	\$ 3,972	\$ 5,084	\$ 4,772
5150 SOCIAL SECURITY EXPENSE	75,094	\$ 87,197	\$ 122,173	\$ 152,868
5155 MEDICARE EXPENSE	17,562	\$ 20,393	\$ 28,600	\$ 35,925
5160 SUTA EXPENSE	4,428	\$ 692	\$ 6,048	\$ 6,552
5166 LONG TERM DISABILITY	2,168	\$ 2,483	\$ 3,252	\$ 5,954
5170 TMRS EXPENSE	173,741	\$ 261,597	\$ 348,727	\$ 438,037
5192 RECRUITING EXPENSES	1,600	\$ 1,029	\$ 3,645	\$ -
5193 PHYSICALS	100	\$ 385	\$ -	\$ -
5194 PSYCHOLOGICAL SCREEN	800	\$ 1,400	\$ 190	\$ 1,840
5195 DRUG SCREENING	513	\$ 238	\$ 400	\$ 920
5196 MISC EMPLOYEE EXPENSE	0	\$ -	\$ 120	\$ 120
5197 EMPLOYEE APPREC.-RECOGNITION	276	\$ 604	\$ 5,450	\$ 5,450
5510 GROUP HEALTH INSURANCE	180,773	\$ 226,354	\$ 353,772	\$ 335,999
PERSONNEL TOTAL	\$ 1,748,015	\$ 2,112,916	\$ 2,909,013	\$ 3,431,249
5280 OFFICE SUPPLIES	5,153	\$ 9,808	\$ 8,000	\$ 8,270
52XX OFFICE LEASE SPACE				\$ 3,725
5290 SECURITY	0	\$ -	\$ -	\$ -
5310 DUES & MEMBERSHIPS	1,572	\$ 1,465	\$ 1,500	\$ 1,550
5320 POSTAGE AND DELIVERY	270	\$ 356	\$ 500	\$ 500
5321 SHIPPING AND COURIER SVC	64	\$ 401	\$ 300	\$ 300
5330 PUBLICATIONS AND SUBSCRIPTIONS	2,800	\$ 2,798	\$ 3,650	\$ 3,650
5341 PROMOTIONAL MATERIALS	306	\$ 490	\$ 1,800	\$ 1,800
5350 PRINTING AND REPRODUCTION	1,459	\$ 1,063	\$ 1,000	\$ 1,100
5360 EQUIPMENT	26,649	\$ 47,720	\$ 35,387	\$ 87,597
5361 EQUIPMENT RENTAL	2,278	\$ 2,293	\$ 2,269	\$ 2,269
5362 PERSONAL PROTECTIVE EQUIP PPE	480	\$ 8,048	\$ 4,548	\$ 5,238
5370 CONTRACT REPAIRS & MAINTENANCE	410	\$ 452	\$ 2,800	\$ 2,800
5375 VEHICLE REPAIR & MAINTENANCE	24,034	\$ 41,572	\$ 16,206	\$ 36,788
5380 VEHICLE EXPENSE	3,120	\$ 3,413	\$ -	\$ -
5385 VEHICLE FUEL	37,216	\$ 62,643	\$ 60,000	\$ 90,000



GENERAL FUND DETAILED BUDGET 06 POLICE DEPARTMENT						
LINE ITEMS	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	ADOPTED FY24		
5390 PROFESSIONAL SERVICES	0 \$	- \$	- \$	- \$		
5430 TELEPHONE	2,802 \$	2,783 \$	2,640 \$	2,640 \$		
5432 WIRELESS TELEPHONE EXP	6,101 \$	7,313 \$	5,520 \$	9,720 \$		
5436 COMPUTER EXPENSES	0 \$	- \$	8,900 \$	44,379 \$		
5438 COMPUTER HARDWARE/SOFTWARE	0 \$	3,310 \$	- \$	- \$		
5439 BUSINESS MEALS	0 \$	610 \$	400 \$	400 \$		
5440 TRAVEL EXPENSES	1,967 \$	2,026 \$	4,181 \$	3,822 \$		
5441 MILEAGE REIMBURSEMENT	77 \$	- \$	- \$	- \$		
5442 VEHICLE LEASE - ENTERPRISE	88,707 \$	89,179 \$	234,723 \$	425,438 \$		
5450 UNIFORMS	13,654 \$	17,748 \$	13,641 \$	25,941 \$		
5460 TRAINING	3,075 \$	10,544 \$	13,770 \$	15,446 \$		
5461 LEOSE EXPENSE	0 \$	3,079 \$	- \$	- \$		
5463 UTILITIES				\$ 25,000		
5500 MISC EXPENSE	23 \$	- \$	- \$	- \$		
5550 SUPPLIES	4,453 \$	6,687 \$	9,767 \$	10,958 \$		
5600 DISPATCHING EXPENSE	87,481 \$	114,595 \$	129,380 \$	142,318 \$		
5610 CHILD ADVOCACY SERVICES	3,500 \$	3,500 \$	3,500 \$	- \$		
OPERATIONS TOTAL	\$ 317,651	\$ 443,899	\$ 564,381	\$ 951,649		
5530 CAPITAL OUTLAY VEHICLE	11,955 \$	- \$	- \$	- \$		
5910 CAPITAL OUTLAY	18,481 \$	18,481 \$	18,481 \$	- \$		
CAPITAL TOTAL	\$ 30,436	\$ 18,481	\$ 18,481	\$ -		
01-06 TOTAL	\$ 2,096,102	\$ 2,575,296	\$ 3,491,875	\$ 4,382,898		


GENERAL FUND DETAILED BUDGET
07 STREET DEPARTMENT

LINE ITEMS	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	ADOPTED FY24
5110 SALARIES & WAGES	21,669 \$	15,961 \$	20,999 \$	26,924
5115 SALARIES - OVERTIME	1,421 \$	1,290 \$	- \$	3,000
5145 LONGEVITY PAY	62 \$	- \$	21 \$	21
5150 SOCIAL SECURITY EXPENSE	1,313 \$	986 \$	1,393 \$	1,857
5155 MEDICARE EXPENSE	307 \$	231 \$	326 \$	434
5160 SUTA EXPENSE	191 \$	5 \$	126 \$	126
5166 LONG TERM DISABILITY	27 \$	50 \$	24 \$	69
5170 TMRS EXPENSE	3,332 \$	3,011 \$	3,972 \$	5,294
5510 GROUP HEALTH INSURANCE	3,142 \$	3,755 \$	7,199 \$	7,865
PERSONNEL TOTAL	\$ 31,463	\$ 25,289	\$ 34,059	\$ 45,590
5320 POSTAGE AND DELIVERY	0 \$	7 \$	- \$	-
5360 EQUIPMENT	1,251 \$	6,434 \$	4,000 \$	10,000
5370 CONTRACT REPAIRS &	95,738 \$	94,706 \$	271,000 \$	250,000
5375 VEHICLE REPAIR & MAINTENANCE	3,755 \$	5,651 \$	6,000 \$	6,000
5376 BLDG REPAIR & MAINTENANCE	3,562 \$	3,648 \$	- \$	-
5385 VEHICLE FUEL	635 \$	- \$	- \$	-
5432 WIRELESS TELEPHONE EXP	0 \$	980 \$	- \$	-
5442 VEHICLE LEASE	\$	- \$	6,100 \$	6,100
5450 UNIFORMS	0 \$	- \$	2,400 \$	3,000
5470 UTILITIES	185,241 \$	210,379 \$	250,000 \$	275,000
5550 SUPPLIES	9,316 \$	16,328 \$	10,000 \$	25,000
5640 STREET REPAIRS	17,698 \$	53,439 \$	50,000 \$	60,000
5650 STREET SIGNS	17,127 \$	22,557 \$	18,000 \$	18,000
OPERATIONS TOTAL	\$ 334,322	\$ 414,128	\$ 617,500	\$ 653,100
5910 CAPITAL OUTLAY	0 \$	- \$	16,000 \$	25,565
CAPITAL TOTAL	\$ - \$	- \$	\$ 16,000	\$ 25,565
01-07 TOTAL	\$ 365,785	\$ 439,418	\$ 667,559	\$ 724,255

**GENERAL FUND DETAILED BUDGET
08 FIRE DEPARTMENT**

LINE ITEMS	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	ADOPTED FY24
5110 SALARIES & WAGES	1,019,730	\$ 1,237,453	\$ 1,616,431	\$ 2,018,847
5115 SALARIES - OVERTIME	59,899	\$ 58,829	\$ 94,780	\$ 100,000
5145 LONGEVITY PAY	2,296	\$ 2,696	\$ 3,516	\$ 4,488
5150 SOCIAL SECURITY EXPENSE	64,198	\$ 74,795	\$ 96,553	\$ 134,495
5155 MEDICARE EXPENSE	15,014	\$ 17,492	\$ 23,452	\$ 32,610
5160 SUTA EXPENSE	4,439	\$ 210	\$ 5,292	\$ 6,300
5166 LONG TERM DISABILITY	1,651	\$ 2,187	\$ 2,831	\$ 4,989
5170 TMRS EXPENSE	143,839	\$ 218,351	\$ 275,915	\$ 374,482
5191 Annual Drivers License Check	0	\$ -	\$ -	\$ -
5193 PHYSICALS	19,540	\$ 16,644	\$ 25,225	\$ 25,225
5195 DRUG SCREENING	40	\$ 93	\$ 600	\$ 915
5192 RECRUITING	1,426	\$ 830	\$ 2,617	\$ 2,617
5197 EMPLOYEE APPREC.-RECOGNITION	0	\$ 5,327	\$ 7,500	\$ 10,000
5510 GROUP HEALTH INSURANCE	145,448	\$ 186,201	\$ 298,316	\$ 240,661
PERSONNEL TOTAL	\$ 1,477,519	\$ 1,821,109	\$ 2,453,028	\$ 2,955,629
5280 OFFICE SUPPLIES	1,816	\$ 1,858	\$ 3,300	\$ 4,300
5310 DUES & MEMBERSHIPS	7,821	\$ 8,374	\$ 10,105	\$ 10,205
5320 POSTAGE AND DELIVERY	23	\$ 30	\$ 300	\$ 300
5321 SHIPPING AND COURIER SVC	558	\$ 2,755	\$ 800	\$ 800
5330 PUBLICATIONS AND SUBSCRIPTIONS	0	\$ -	\$ 1,350	\$ 2,350
5350 PRINTING AND REPRODUCTION	1,425	\$ 867	\$ 2,325	\$ 2,400
5355 PUBLIC EDUCATION	633	\$ 650	\$ 3,850	\$ 10,800
5360 EQUIPMENT	131,535	\$ -	\$ 41,275	\$ 41,300
5361 EQUIPMENT RENTAL	2,278	\$ 2,280	\$ 650	\$ 650
5362 PERSONAL PROTECTIVE EQUIPMENT	24,693	\$ 34,954	\$ 67,508	\$ 38,000
5363 PPE MAINTENANCE FD	10,740	\$ 28,656	\$ 20,000	\$ 22,000
5370 CONTRACT REPAIRS & MAINTENANCE	18,173	\$ 15,377	\$ 25,190	\$ 34,030
5375 VEHICLE REPAIR & MAINTENANCE	22,271	\$ 63,303	\$ 41,080	\$ 52,080
5376 BLDG REPAIR & MAINTENANCE	10,032	\$ 46,109	\$ 5,000	\$ 5,000
5380 VEHICLE EXPENSE	1,941	\$ 1,172	\$ 2,000	\$ 1,997
5385 VEHICLE FUEL	16,191	\$ 32,094	\$ 19,000	\$ 19,000
5390 PROFESSIONAL SERVICES	900	\$ -	\$ -	\$ -
5430 TELEPHONE	2,647	\$ 2,644	\$ 4,000	\$ 4,000
5432 WIRELESS TELEPHONE EXP	9,205	\$ 7,653	\$ 7,499	\$ 8,999
5435 INTERNET/CABLE SERVICE	0	\$ 20,340	\$ -	\$ 12,000
5436 COMPUTER EXPENSES	0	\$ -	\$ 6,950	\$ 6,780

**GENERAL FUND DETAILED BUDGET
08 FIRE DEPARTMENT**

LINE ITEMS	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	ADOPTED FY24
5438 COMPUTER HARDWARE/SOFTWARE	495	\$ 4,550	\$ -	\$ -
5439 BUSINESS MEALS	2,100	\$ 3,434	\$ 6,554	\$ 7,040
5440 TRAVEL EXPENSES	7,245	\$ 15,884	\$ 16,884	\$ 17,719
5441 MILEAGE REIMBURSEMENT	0	\$ 44	\$ -	\$ -
5442 VEHICLE LEASE - ENTERPRISE	20,685	\$ 35,245	\$ 40,032	\$ 41,799
5450 UNIFORMS	33,274	\$ 17,250	\$ 35,873	\$ 32,761
5460 TRAINING	13,480	\$ 42,644	\$ 21,560	\$ 27,350
5470 UTILITIES	14,704	\$ 15,654	\$ 16,500	\$ 21,500
5490 AMBULANCE CONTRACT SERVICES	93,462	\$ 113,606	\$ 131,487	\$ 131,487
5491 MEDICAL DIRECTOR CONTRACT	18,000	\$ 18,000	\$ 18,000	\$ 24,000
5500 MISC EXPENSE	3,880	\$ -	\$ -	\$ -
5550 SUPPLIES	5,762	\$ 12,487	\$ 12,000	\$ 12,000
5551 MEDICAL SUPPLIES	7,228	\$ 6,080	\$ 9,000	\$ 9,000
5552 REHAB SUPPLIES	691	\$ 1,044	\$ 2,500	\$ 2,500
5553 FIRE SUPPLIES	10,027	\$ 8,183	\$ 6,000	\$ 17,500
OPERATIONS TOTAL	\$ 493,916	\$ 563,219	\$ 578,572	\$ 621,647
5530 CAPITAL OUTLAY VEHICLE	93,639	\$ 139,782	\$ 139,782	\$ 215,782
5910 CAPITAL OUTLAY	52,706	\$ 52,706	\$ 34,322	\$ 18,383
CAPITAL TOTAL	\$ 146,345	\$ 192,488	\$ 174,104	\$ 234,165
01-08 TOTAL	\$ 2,117,780	\$ 2,576,815	\$ 3,205,704	\$ 3,811,441



GENERAL FUND DETAILED BUDGET					
09 IT DEPARTMENT					
LINE ITEMS	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	ADOPTED FY24	
5110 SALARIES & WAGES				\$ 42,500	
5115 SALARIES - OVERTIME				\$ -	
5190 CONTRACT LABOR				\$ -	
5145 LONGEVITY PAY				\$ -	
5150 SOCIAL SECURITY EXPENSE				\$ 2,635	
5155 MEDICARE EXPENSE				\$ 616	
5160 SUTA EXPENSE				\$ 126	
5166 LONG TERM DISABILITY				\$ 33	
5170 TMRS EXPENSE				\$ 7,514	
5191 Annual Drivers License Check				\$ -	
5193 PHYSICALS				\$ -	
5195 DRUG SCREENING				\$ 60	
5192 RECRUITING				\$ 185	
5196 MISC EMPLOYEE EXP/APPRECIATION				\$ -	
5197 EMPLOYEE APPREC.-RECOGNITION				\$ -	
5510 GROUP HEALTH INSURANCE				\$ 8,172	
PERSONNEL TOTAL				\$ 61,841	
5280 OFFICE SUPPLIES				\$ -	
5290 SECURITY	\$ 10,576	\$ 8,095	\$ 8,570	\$ 8,570	
5357 WEBSITE MAINTENANCE	\$ 4,424	\$ 9,800	\$ 4,025	\$ 4,527	
5436 COMPUTER EXPENSES	\$ 115,304	\$ 147,329	\$ 117,767	\$ 219,992	
5438 COMPUTER HARDWARE/SOFTWARE	\$ 100,985	\$ 110,713	\$ 148,926	\$ 289,962	
5443 IT COMPUTER REPLACEMENT	\$ 70,000	\$ 76,246	\$ 80,698	\$ 86,272	
OPERATIONS TOTAL	\$ 301,290	\$ 352,183	\$ 359,986	\$ 609,323	
5910 CAPITAL OUTLAY	0	0			
CAPITAL TOTAL	\$ -	\$ -	\$ -	\$ -	
01-10 TOTAL	\$ 301,290	\$ 352,183	\$ 359,986	\$ 671,164	


**GENERAL FUND DETAILED BUDGET
10 LIBRARY DEPARTMENT**

LINE ITEMS	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	ADOPTED FY24
5110 SALARIES & WAGES	193,579	\$ 199,586	\$ 258,200	\$ 311,096
5115 SALARIES - OVERTIME	526	\$ 1,572	\$ -	\$ 1,600
5145 LONGEVITY PAY	1,064	\$ 912	\$ 1,252	\$ 1,540
5150 SOCIAL SECURITY EXPENSE	12,018	\$ 12,325	\$ 16,085	\$ 19,382
5155 MEDICARE EXPENSE	2,811	\$ 2,883	\$ 3,761	\$ 4,534
5160 SUTA EXPENSE	1,483	\$ 237	\$ 2,016	\$ 2,268
5166 LONG TERM DISABILITY	304	\$ 230	\$ 400	\$ 815
5170 TMRS EXPENSE	26,522	\$ 32,293	\$ 37,273	\$ 44,518
5195 DRUG SCREENING	121	\$ 93	\$ 90	\$ 275
5190 CONTRACT LABOR	72	\$ 60	\$ -	\$ -
5192 RECRUITING EXPENSES	282	\$ 241	\$ 90	\$ 270
5196 MISC EMPLOYEE EXPENSE	0	\$ -	\$ -	\$ -
5197 EMPLOYEE APPRECIATION-	506	\$ 346	\$ 500	\$ 500
5510 GROUP HEALTH INSURANCE	29,140	\$ 21,523	\$ 39,010	\$ 41,002
PERSONNEL TOTAL	\$ 268,427	\$ 272,301	\$ 358,677	\$ 427,800
5280 OFFICE SUPPLIES	999	\$ 927	\$ 3,770	\$ 3,940
5310 DUES & MEMBERSHIPS	963	\$ 1,847	\$ 2,388	\$ 2,347
5320 POSTAGE AND DELIVERY	239	\$ 313	\$ 250	\$ 250
5321 SHIPPING AND COURIER	0	\$ 4	\$ -	\$ -
5330 PUBLICATIONS AND SUBSCRIPTIONS	435	\$ 213	\$ 2,310	\$ 4,160
5341 PROMOTIONAL MATERIALS	2,011	\$ 28	\$ 850	\$ 400
5350 PRINTING AND REPRODUCTION	106	\$ 138	\$ 1,570	\$ 1,510
5355 PUBLIC EDUCATION	0	\$ -	\$ 100	\$ 100
5360 EQUIPMENT	3,404	\$ 3,122	\$ 7,094	\$ 5,300
5361 EQUIPMENT RENTAL	2,278	\$ 2,282	\$ 2,269	\$ 2,269
5370 CONTRACT REPAIRS & MAINTENANCE	0	\$ -	\$ 20	\$ -
5376 BLDG REPAIR & MAINTENANCE	0	\$ -	\$ 1,000	\$ -
5395 LICENSE FEES	816	\$ -	\$ 1,090	\$ 977
5430 TELEPHONE	3,735	\$ 3,709	\$ 4,000	\$ 4,000
5432 WIRELESS TELEPHONE EXP	0	\$ 578	\$ -	\$ -
5436 COMPUTER EXPENSES	0	\$ -	\$ -	\$ -
5438 COMPUTER HARDWARE/SOFTWARE	576	\$ -	\$ 9,214	\$ 7,466
5439 BUSINESS MEALS	226	\$ 650	\$ 1,320	\$ 1,196
5440 TRAVEL EXPENSES	1,043	\$ 1,416	\$ 3,250	\$ 3,250
5441 MILEAGE REIMBURSEMENT	149	\$ 468	\$ 900	\$ 900
5450 UNIFORMS	331	\$ 214	\$ 740	\$ 1,000



GENERAL FUND DETAILED BUDGET						
10 LIBRARY DEPARTMENT						
LINE ITEMS	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	ADOPTED FY24		
5460 TRAINING	371	\$ 5,580	\$ 2,924	\$ 850		
5462 TRAINING - CLASS EXPENSES	0	\$ -	\$ 500	\$ -		
5550 SUPPLIES	877	\$ 1,114	\$ 1,100	\$ 1,100		
5554 GRANT PURCHASES	0	\$ 20,162	\$ -	\$ -		
5556 LIBRARY INVENTORY PURCHASES	18,753	\$ 23,961	\$ 24,000	\$ 25,650		
5558 LIBRARY PROGRAMS	17,023	\$ 13,168	\$ 16,808	\$ 18,700		
5562 HALLOWEEN COMMUNITY EVENT	0	\$ 2,182				
OPERATIONS TOTAL	\$ 54,333	\$ 82,078	\$ 87,467	\$ 85,365		
5910 CAPITAL OUTLAY	0		0	0		
CAPITAL TOTAL	\$ -	\$ -	\$ -	\$ -		
01-10 TOTAL	\$ 322,760	\$ 354,380	\$ 446,144	\$ 513,165		



GENERAL FUND DETAILED BUDGET						
11 BUILDING MAINTENANCE						
LINE ITEMS	ACTUAL	ACTUAL	ADOPTED	ADOPTED		
	FY21	FY22	FY23	FY24		
5110 SALARIES & WAGES				\$ 34,008		
5115 SALARIES - OVERTIME				\$ -		
5145 LONGEVITY PAY				\$ -		
5150 SOCIAL SECURITY EXPENSE				\$ 2,108		
5155 MEDICARE EXPENSE				\$ 493		
5160 SUTA EXPENSE				\$ 252		
5166 LONG TERM DISABILITY				\$ 53		
5170 TMRS EXPENSE				\$ 6,013		
5510 GROUP HEALTH INSURANCE				\$ 16,325		
PERSONNEL TOTAL	\$ 0	\$ 0	\$ 0	\$ 59,252		
5280 OFFICE SUPPLIES	0	137.6		\$ -		
5360 EQUIPMENT	0	0	\$ -	\$ 221		
5370 CONTRACT REPAIRS & MAINTENANCE	7,192	5747.39	\$ 14,685	\$ 16,580		
5375 VEHICLE REPAIR & MAINTENANCE	0	0	\$ -	\$ -		
5376 BLDG REPAIR & MAINTENANCE	141,885	\$ 214,380	\$ 127,780	\$ 148,714		
5385 VEHICLE FUEL	0	\$ -	\$ -	\$ -		
5395 LICENSE FEES	0	\$ -	\$ -	\$ -		
5430 TELEPHONE	0	\$ -	\$ -	\$ -		
5432 WIRELESS TELEPHONE EXP	0	\$ -	\$ -	\$ 630		
5440 TRAVEL EXPENSES	0	\$ -	\$ -	\$ -		
5441 MILEAGE REIMBURSEMENT	0	\$ -	\$ -	\$ -		
5438 COMPUTER						
HARDWARE/SOFTWARE	0	\$ -	\$ -	\$ 2,500		
5450 UNIFORMS	0	\$ -	\$ -	\$ 1,200		
5470 UTILITIES	0	\$ -	\$ -	\$ -		
5380 VEHICLE EXPENSE				\$ 2,400		
5500 Misc Expense	0	0	\$ -	\$ -		
5550 SUPPLIES	6,774	6518.95	\$ 9,700	\$ 11,500		
OPERATIONS TOTAL	\$ 155,851	\$ 226,784	\$ 152,165	\$ 183,745		
5620 CAPITAL OUTLAY	0	0	0	0		
CAPITAL TOTAL	\$ 0	\$ 0	\$ 0	\$ 0		
01-11 TOTAL	\$ 155,851	\$ 226,784	\$ 152,165	\$ 242,997		

**GENERAL FUND DETAILED BUDGET
27 COMMUNICATIONS**

LINE ITEMS	ADOPTED FY24
5150 SOCIAL SECURITY EXPENSE	6,660
5155 MEDICARE EXPENSE	1,558
5160 SUTA EXPENSE	378
5166 LONG TERM DISABILITY	331
5170 TMRS EXPENSE	18,992
5197 EMPLOYEE APPRECIATION-	100
5510 GROUP HEALTH INSURANCE	23,998
PERSONNEL TOTAL	\$ 159,437
5280 OFFICE SUPPLIES	1,500
5310 DUES & MEMBERSHIPS	290
5330 PUBLICATIONS AND SUBSCRIPTIONS	3,100
5341 PROMOTIONAL MATERIALS	1,500
5350 PRINTING AND REPRODUCTION	1,560
5357 WEBSITE MAINTENANCE	4,000
5390 PROFESSIONAL SERVICES	12,500
5432 WIRELESS TELEPHONE EXP	1,082
5438 COMPUTER HARDWARE/SOFTWARE	22,408
5439 BUSINESS MEALS	150
5440 TRAVEL EXPENSES	3,500
5441 MILEAGE REIMBURSEMENT	200
5450 UNIFORMS	250
5460 TRAINING	1,500
5500 MISC EXPENSES	1,500
OPERATIONS TOTAL	\$ 55,040
5910 CAPITAL OUTLAY	0
CAPITAL TOTAL	0
01-27 TOTAL	\$ 214,477



DEBT SERVICE FUND - GENERAL FUND DEBT

City of Melissa General Debt Service Fund Fiscal Year 2023-24		2023-24 Adopted Budget
Beginning Fund Balance - I & S Acct		1,468,098.09

Revenues

4110	Current Property Taxes - I & S Portion	\$ 3,722,399.00
4315	Transfer In - Park Development Fee 100% - Land Acquisition	\$ 66,200.00
4315	Transfer In - Park Development Fee 100% - (2018 CO 100 Sports Park Ph 2/Zadow)	\$ 482,043.76
4315	Transfer In - Park Development Fee 100% - (2021 CO 90 Acre park pond, trails, CR park)	\$ 370,175.00

4423	EDC 4A - Series 2006 CO/Refi 2016 CO - Melissa Rd	77,400.00	\$ -
4422	EDC 4A - Series 2017 CO - Davis Rd/Fannin Rd Construction - participation	60,000.00	
4447	EDC 4A - Series 2021 CO - High School Collector rds construction	364,125.00	

Transfer In - EDC 4A Total

4425	EDC 4B - Series 2005A CO - Fire St/Tennis/Barker/BMP	60,771.25	\$ 501,525.00
4442	EDC 4B - Series 2015 CO - Phase I Park Dev Plan	428,406.26	
4443	EDC 4B - Series 2016 CO - ZPlex Phase 2	124,300.00	
4447	EDC 4B - Series 2021 CO - ZPlex Phase 4	319,325.00	

Transfer In - EDC 4B Total

4426	TIF - Series 2006 CO/Refi 2016 GO - Town Center Architect - City Hall	691,700.00	\$ 932,802.51
4445	TIF - Series 2018 CO - Cardinal/Highland Rd/DOD roadway/utility	60,875.00	
4444	TIF - Series 2018 GO - Melissa Road Construction (transitioned \$2m more to TIF FY22)	176,706.26	
4446	TIF - Series 2015 CO - City Hall Park (transitioned to TIF from GF FY22)	62,025.00	
4447	TIF - Series 2021 CO - Cardinal/Highland construction	294,175.00	

Transfer In - TIF Fund Total

\$ 1,285,481.26

Total Revenues

\$ 7,360,626.53

Expenditures

Debt Service

		Principal	Interest
5664	Debt Service - Series 2005A CO - Fire St/Tennis/Barker/BMP 4B	55,000.00	5,771.25
5666	Debt Service - Series 2006 CO/Refi 2016 GO - Melissa Rd 1,120,000 4A	70,000.00	7,400.00
5678	Debt Service - Series 2009 CO - City Hall/Refi 2016 Current Outstanding Debt	465,000.00	226,700.00
5690	Debt Service - Series 2013 GO - Transportation/Refinance	235,000.00	14,906.25
5666	Debt Service - Series 2015 CO - Park - City Hall Park	35,000.00	27,025.00
5693	Debt Service - Series 2015 CO - Park - Phase I Park Dev - 4B	250,000.00	178,406.26
5692	Debt Service - Series 2015 GO - Transportation - Milrany Rd	100,000.00	44,453.76
5694	Debt Service - Series 2016 GO - Transportation - Fannin Rd design/row Mel Rd E row	30,000.00	17,500.00
5694	Debt Service - Series 2016 CO - Transportation - Melissa Rd W row	20,000.00	13,800.00
5694	Debt Service - Series 2016 CO - Transportation - Throckmorton Rd	80,000.00	52,600.00
5694	Debt Service - Series 2016 CO - Sports Park - Phase II - 4B	75,000.00	49,300.00
5694	Debt Service - Series 2016 CO - Land Acquisition - Park Dev fee 100%	40,000.00	26,200.00
5667	Debt Service - Series 2008 CO/Refi 2016 - Transportation Bond New Refi	310,000.00	61,000.00
5696	Debt Service - Series 2017 CO - Throckmorton Rd, Land Acquisition, Green Ribbon pr	250,000.00	131,387.50
5695	Debt Service - Series 2017 GO - Davis Rd/Fannin Rd construction	175,000.00	92,155.00
5671	Debt Service - Series 2018 CO -- Signalization/Storm sirens	20,000.00	20,068.76
5671	Debt Service - Series 2018 CO - 100 acre Sports Park Ph 2/Zadow Park	235,000.00	247,043.76
5671	Debt Service - Series 2018 CO - TIF Cardinal/Highland/DOD/Sirens	30,000.00	30,875.00
5669	Debt Service - Series 2018 GO - Melissa Rd Construction	95,000.00	99,562.50
5669	Debt Service - Series 2018 GO - TIF Melissa Rd construction	30,000.00	30,706.26
5710	Debt Service - Series 2020 CO - Melissa Road West/Road Design near HS/Park proj	135,000.00	111,781.26
5697	Debt Service - Series 2021 CO - 4A - High School Collector roads construction	215,000.00	292,125.00
5697	Debt Service - Series 2021 CO - 4B - ZPlex Ph 4	135,000.00	184,325.00
5697	Debt Service - Series 2021 CO - 90 Acre Park pond/CR park/Trails - Park Dev fee	155,000.00	215,175.00
5697	Debt Service - Series 2021 CO - TIF - Cardinal/Highland Rds construction	125,000.00	169,175.00
5687	Debt Service - Series 2021 refi - Series 2012 CO - Transportation	25,000.00	8,900.00
	Debt Service - Series 2023 CO - PS Complex bal/Transp projects/PW-Parks Facilities	100,000.00	1,378,158.00

3,645,000.00 3,845,625.56

Principal Reduction	Interest	3,645,000.00
Paying Agent Fees/Other		3,845,625.56

Total Debt Service Expenditures**7,490,625.56****Ending Fund Balance****1,338,099.06**



WATER FUND BUDGET SUMMARY

City of Melissa Financial Summary - Water Fund FY 2023-24				
	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	ADOPTED FY24
REVENUES				
Water Sales	\$5,988,158	\$7,508,931	\$7,966,020	\$10,262,458
Water Sales - unmetered/construction	\$36,471	\$75,700	\$20,000	\$40,000
Penalties	\$153,713	\$198,700	\$115,000	\$200,000
Meter Installation		\$17,220		
Water Meter Sales	\$306,556	\$400,023	\$246,616	\$289,500
Sewer Treatment Sales	\$4,129,409	\$4,827,660	\$5,232,033	\$6,346,176
Sewer Inspection Fees	\$30,810	\$31,610	\$30,000	\$50,000
Garbage Sales	\$742,494	\$951,605	\$994,365	\$1,100,955
Garbage Administration	\$145,993	\$167,308	\$175,481	\$193,593
Franchise Fees/Taxes - Garbage Commercial	\$43,389	\$46,465	\$25,000	\$60,000
Throckmorton Sewer Debt Funding - 4A/4B	\$226,412	\$225,406	\$229,112	\$227,536
Throckmorton Sewer Maintenance - City of Anna				
Interest	\$12,082	\$28,843	\$7,000	\$100,000
Convenience Fees	\$51,425	\$168,306	\$160,000	\$170,000
Misc Income - Water	\$76,821	\$32,572		
Transfer In		\$150,600		
NTMWD Stiff Creek Sewer Participation	\$320,000	\$320,000	\$298,667	\$277,333
W/WW Tap Fees				
W/WW Impact Fees				
Revenue TOTAL	\$12,263,733	\$15,150,948	\$15,499,294	\$19,317,551
EXPENSES				
Administration & Utility Billing	\$ 563,129	\$ 984,814	\$ 1,017,079	\$ 1,247,593
Water Operations	\$ 4,445,902	\$ 5,094,440	\$ 6,168,226	\$ 7,594,745
Sewer Operations	\$ 1,381,495	\$ 2,070,076	\$ 2,439,171	\$ 3,088,312
Garbage Services	\$ 807,405	\$ 984,463	\$ 1,031,056	\$ 1,133,732
IT Department	\$ 59,449	\$ 69,534	\$ 55,892	\$ 142,705
Debt Service	\$ 2,586,378	\$ 3,027,075	\$ 3,118,863	\$ 3,506,480
Operational Reserves	\$ 1,978,471	\$ 2,465,058	\$ 1,426,956	\$ 2,101,564
Expense TOTAL	\$11,822,229	\$14,695,459	\$ 15,257,243	\$ 18,815,131
Difference	\$ 441,504	\$ 455,489	\$ 242,051	\$ 502,420
Undesignated Fund Balance	\$ 2,404,137	\$ 2,859,627	\$ 3,421,958	\$ 4,141,817
Per Day Cost	\$ 26,969	\$ 33,508	\$ 37,891	\$ 45,791
Days of Reserve	89	85	90	90
Working Capital Reserve	\$ 300,000	\$ 310,544	\$ 138,609	\$ 47,591
Debt Capacity Reserve	\$ 1,017,623	\$ 614,029	\$ 725,137	\$ 1,323,605
Repair & Replacement/Depreciation Reserve	\$ 460,848	\$ 563,210	\$ 563,210	\$ 563,210
Special Fund	\$ 200,000	\$ 750,000		
Utility Wholesale Offset Reserve		\$ 227,275		\$ 167,158
Operational Reserves	\$ 1,978,471	\$ 2,465,058	\$ 1,426,956	\$ 2,101,564



WATER FUND DETAILED BUDGET BY DEPARTMENT

WATER FUND DETAILED BUDGET 14 - WATER FUND				
LINE ITEMS	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	ADOPTED FY24
5110 SALARIES & WAGES	\$420,129	\$393,649	\$617,010	\$921,318
5112 Salaries - Shift Overtime				\$17,310
5115 SALARIES - OVERTIME	\$34,470	\$30,965	\$50,000	\$43,500
5145 LONGEVITY PAY	\$1,150	\$1,428	\$1,985	\$1,889
5150 SOCIAL SECURITY EXPENSE	\$26,082	\$25,093	\$41,497	\$52,998
5155 MEDICARE EXPENSE	\$6,100	\$5,869	\$9,686	\$12,395
5160 SUTA EXPENSE	\$1,952	\$87	\$2,989	\$3,024
5166 LONG TERM DISABILITY	\$804	\$750	\$1,242	\$2,841
5170 TMRS EXPENSE	\$59,958	\$258,844	\$118,333	\$151,133
5190 CONTRACT LABOR	\$0	\$154	\$0	\$0
5195 DRUG SCREENING	\$41	\$231	\$0	\$0
5192 Recruiting	\$51	\$531	\$0	\$0
5197 Employee Appreciation	\$127	\$491	\$1,000	\$1,500
5510 GROUP HEALTH INSURANCE	\$78,844	\$79,087	\$169,744	\$150,638
PERSONNEL TOTAL	\$629,708	\$797,177	\$1,013,486	\$1,358,546
5260 ENGINEERING	\$96,494	\$133,799	\$100,000	\$150,112
5270 INSPECTIONS	\$0	\$0	\$20,000	\$20,000
5280 OFFICE SUPPLIES	\$988	\$836	\$3,000	\$3,000
5290 SECURITY				
5310 DUES & MEMBERSHIPS	\$20,103	\$20,719	\$20,000	\$2,400
5350 PRINTING AND REPRODUCTION	\$481	\$430	\$1,200	\$1,200
5360 EQUIPMENT	\$0	\$3,650	\$10,000	\$15,000
5361 EQUIPMENT RENTAL	\$0	\$0	\$3,000	\$3,000
5370 CONTRACT REPAIRS & MAINTENANCE	\$105,214	\$145,037	\$431,000	\$211,000
5375 VEHICLE REPAIR & MAINTENANCE	\$12,322	\$13,641	\$26,432	\$30,000
5376 BLDG REPAIR & MAINTENANCE	\$3,155	\$22,599	\$4,500	\$5,000
5380 Vehicle Expense	\$0	\$2,097	\$0	\$2,000
5385 VEHICLE FUEL	\$23,491	\$27,364	\$30,000	\$35,000
5390 PROFESSIONAL SERVICES	\$70,985	\$173,287	\$50,000	\$42,800
5395 LICENSE FEES	\$6,175	\$6,309	\$7,500	\$7,500
5400 AUDIT FEES	\$12,643	\$14,005	\$14,500	\$20,000
5410 LEGAL FEES	\$63,934	\$70,454	\$50,000	\$50,000



WATER FUND DETAILED BUDGET
14 - WATER FUND

LINE ITEMS	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	ADOPTED FY24
5430 TELEPHONE	\$1,510	\$1,521	\$3,000	\$3,000
5432 WIRELESS TELEPHONE EXP	\$6,766	\$6,462	\$9,500	\$9,500
5435 Internet/Cable Service		\$1,000		\$12,000
5436 COMPUTER EXPENSES	\$0	\$625	\$0	\$10,000
5439 BUSINESS MEALS	\$303	\$406	\$800	\$1,000
5440 TRAVEL EXPENSES	\$0			
5441 MILEAGE REIMBURSEMENT	\$0			
5442 Vehicle Lease	\$36,950	\$32,036	\$39,064	\$51,900
5443 IT COMPUTER REPLACEMENT	\$0	\$0	\$0	\$0
5444 PURCHASE OF METERS/METER EQUIP	\$443,714	\$142,627	\$25,000	\$85,000
5445 PURCHASE OF WATER	\$2,341,437	\$2,820,985	\$3,457,797	\$4,490,913
GTUA O&M OF CGMA SYSTEM	\$7,149	\$0	\$10,000	\$10,000
GTUA ADMIN FEE	\$2,163	\$3,656	\$5,000	\$5,000
5450 UNIFORMS	\$5,723	\$5,654	\$15,000	\$15,000
5453 Supplies - Water System	\$22,471	\$29,094	\$25,000	\$38,000
5460 TRAINING	\$1,410	\$4,895	\$7,000	\$8,500
5470 UTILITIES	\$78,481	\$99,221	\$80,000	\$95,000
5474 Water System Maintenance Program	\$8,279	\$14,696	\$40,000	\$40,000
5475 WATER TESTING	\$1,950	\$2,792	\$15,000	\$10,000
5500 Misc Expense				
5776 Bad debt expense	\$40,000	\$40,000	\$40,000	\$40,000
5750 GARBAGE EXPENSE	\$1,296	\$0	\$0	\$0
5550 SUPPLIES	\$61,162	\$40,824	\$60,000	\$70,000
5950 TRANSFER OUT-TIF	\$0	\$0	\$0	\$0
5950 TRANSFER OUT	\$339,445	\$406,518	\$441,447	\$497,765
OPERATIONS TOTAL	\$3,816,194	\$4,287,237	\$5,044,740	\$6,090,590
5530 CAPITAL OUTLAY VEHICLE	\$0	\$0	\$40,000	
5910 CAPITAL OUTLAY	\$0	\$10,025	\$70,000	\$145,609
CAPITAL TOTAL	\$0	\$10,025	\$110,000	\$145,609
02-14 TOTAL	\$4,445,902	\$5,094,440	\$6,168,226	\$7,594,745

**WATER FUND DETAILED BUDGET
15 - WASTEWATER**

LINE ITEMS	ACTUAL	ACTUAL	ADOPTED	ADOPTED
	FY21	FY22	FY23	FY24
5260 ENGINEERING	\$63,141	\$96,848	\$73,000	\$108,655
5270 Inspections				
5320 Postage & Delivery				
5360 EQUIPMENT				
5361 EQUIPMENT RENTAL	\$0	\$0	\$0	\$0
5370 CONTRACT REPAIRS & MAINTENANCE	\$13,493	\$82,436	\$133,000	\$18,000
5390 Professional Services				
5395 LICENSE FEES	\$111	\$2,471	\$1,600	\$3,000
5430 TELEPHONE	\$0	\$0	\$0	\$0
5443 IT COMPUTER REPLACEMENT	\$0	\$0	\$0	\$0
5446 SEWER TREATMENT SERVICES	\$1,290,929	\$1,820,770	\$2,206,571	\$2,932,657
GTUA ADMIN FEE	\$300	\$1,075	\$5,000	\$5,000
5448 TAP DISCOUNTS				
5466 Throckmorton Crk Sewer Line maintenance	\$4,867	\$844	\$5,000	\$5,000
5467 Clemmons Crk Sewer Line		\$45,000		
5470 UTILITIES	\$3,645	\$5,436	\$5,000	\$6,000
5500 MISC EXPENSE		\$37		
5550 SUPPLIES	\$5,009	\$15,159	\$10,000	\$10,000
OPERATIONS TOTAL	\$1,381,495	\$2,070,076	\$2,439,171	\$3,088,312
5910 CAPITAL OUTLAY				
CAPITAL TOTAL				
02-15 TOTAL	\$1,381,495	\$2,070,076	\$2,439,171	\$3,088,312



WATER FUND DETAILED BUDGET							
16 - GARBAGE							
LINE ITEMS	ACTUAL	ACTUAL	ADOPTED	ADOPTED			
	FY21	FY22	FY23	FY24			
5751 HAZARDOUS WASTE	\$ -	\$ -	\$ 1,250	\$ 1,250			
5500 Misc Expense	\$ -						
GARBAGE EXPENSE	\$ 807,405	\$ 984,463	\$ 1,029,806	\$ 1,132,482			
OPERATIONS	\$ 807,405	\$ 984,463	\$ 1,031,056	\$ 1,133,732			
TOTAL 16 GARBAGE	\$ 807,405	\$ 984,463	\$ 1,031,056	\$ 1,133,732			

WATER FUND DETAILED BUDGET							
24 - IT WATER FUND							
LINE ITEMS	ACTUAL	ACTUAL	ADOPTED	ADOPTED			
	FY21	FY22	FY23	FY24			
5436 COMPUTER EXPENSES	\$ 44,695	\$ 52,856	\$ 42,822	\$ 131,617			
5438 COMPUTER HARDWARE/SOFTWARE	\$ 7,737	\$ -	\$ 1,395	\$ -			
5443 IT COMPUTER REPLACEMENT	\$ 7,017	\$ 16,678	\$ 11,675	\$ 11,088			
OPERATIONS	\$ 59,449	\$ 69,534	\$ 55,892	\$ 142,705			
TOTAL 24 IT WF EXPENSES	\$ 59,449	\$ 69,534	\$ 55,892	\$ 142,705			



WATER FUND DETAILED BUDGET
17 - UTILITY BILLING

LINE ITEMS	ACTUAL	ACTUAL	ADOPTED	ADOPTED
	FY21	FY22	FY23	FY24
5110 SALARIES & WAGES	\$217,915	\$265,555	\$287,842	\$401,627
5115 OVERTIME		\$10,184		\$15,000
5145 LONGEVITY PAY	\$0	\$372	\$720	\$580
5150 SOCIAL SECURITY EXPENSE	\$11,776	\$15,318	\$17,854	\$24,937
5155 MEDICARE EXPENSE	\$2,754	\$3,583	\$4,175	\$5,832
5160 SUTA EXPENSE	\$1,241	\$71	\$1,386	\$1,764
5166 LONG TERM DISABILITY	\$425	\$527	\$693	\$1,217
5190 Contract Labor				
5171 TMRS EXPENSE	\$26,926	\$80,531	\$50,912	\$71,110
5192 Recruiting	\$51			
5195 Drug Screening	\$88			
5510 GROUP HEALTH INSURANCE	\$48,865	\$66,706	\$78,590	\$87,159
PERSONNEL TOTAL	\$310,041	\$442,847	\$442,172	\$609,226
5197 Employee Appreciation Recognition		518.51	500	600
5280 OFFICE SUPPLIES	\$2,418	\$2,337	\$2,500	\$2,500
5320 POSTAGE AND DELIVERY	\$530	\$464	\$500	\$500
5335 CREDIT CARD CHARGES	\$91,909	\$157,915	\$160,000	\$170,000
5350 PRINTING AND REPRODUCTION	\$190	\$180	\$200	\$380
5390 Professional Services				
5430 TELEPHONE	\$1,401	\$1,391	\$1,500	\$1,600
5432 Wireless Telephone Exp	\$1,212	\$2,335	\$1,600	\$4,600
5449 UB Software Service	\$75,560	\$67,202	\$80,000	\$50,000
5455 UB Bill Processing expenses	\$41,333	\$46,720	\$47,000	\$50,000
5438 COMPUTER HARDWARE/SOFTWARE	\$6,386	\$4,565		\$7,223
5439 Business Meals	\$388	\$0	\$650	\$600
5440 TRAVEL EXPENSES	\$521	\$0	\$0	\$7,660
5442 Vehicle Lease - Meter Tech	\$2,639	\$5,076	\$4,610	\$9,744
5375 Vehicle Repair and Maintenance	\$537	\$629	\$964	\$3,000
5380 Vehicle Expense		\$252	\$311	\$960
5385 Vehicle Fuel	\$912	\$1,947	\$4,200	\$5,000
5450 UNIFORMS	\$402	\$1,173	\$3,600	\$4,100
5444 AMI Equipment	\$0	\$73,460	\$221,616	\$204,500
5456 Meters/AMI Equip Repairs	\$25,118	\$172,373	\$39,900	\$80,000
xxxx DCU Maintenance				\$25,000
5550 Supplies	\$104	\$2,285	\$2,000	\$5,000
5460 TRAINING	\$1,528	\$1,145	\$3,256	\$5,400
OPERATIONS TOTAL	\$253,088	\$541,966	\$574,907	\$638,367
Utility Billing TOTAL	\$563,129	\$984,814	\$1,017,079	\$1,247,593



DEBT SERVICE FUND BUDGET

UTILITY FUND DEBT

City of Melissa Utility Debt Service - Expenditures 2023-2024- Adopted				
Debt Service Fund		Principal	Interest	Fund Total
5676	Debt Service - Series 2005 - Rev Bond CTUA CGMA	57,750.00	18,340.00	76,090.00
5677	Debt Service - Series 2006 CO - Country Ridge 615k Water	-	-	-
5679	Debt Service - 2006 State Part Assist-CTUA - CGMA	-	320,526.40	320,526.40
5673	Debt Service - Series 2006 - Rev Bond CTUA TR/TC Sewer	115,000.00	13,067.50	128,067.50
5681	Debt Service - Series 2007 Rev Bond - CTUA - CGMA	22,750.00	64,061.03	86,811.03
5682	Debt Service - Series 2007 Rev Bond - CTUA TR/TC Sewer	65,000.00	14,685.00	79,685.00
5683	Debt Service - Series 2008 Combo Tax/Rev - Water/Wastewater CIP	-	-	-
5684	Debt Service - Series 2009A (Dfund)- Fitzhugh Sewer - CTUA	70,000.00	24,322.50	94,322.50
5685	Debt Service - Series 2009B (CWSRF)- Fitzhugh Sewer - CTUA	85,000.00	24,187.50	109,187.50
5675	Debt Service- Series 2000/2010 Refunding CO - Water Tower	-	-	-
5698	Debt Service - Series 2011 Fannin Waterline Project	60,000.00	25,200.00	85,200.00
5689	Debt Service - Series 2013 CO - South Take Pt/US 75 water relocation/Davis Rd Sewer	250,000.00	59,671.26	309,671.26
5691	Debt Service - Series 2014 CO - SH 121 Util Relocation, Harrison St Sewer, AMR Sys	105,000.00	47,437.51	152,437.51
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	175,000.00	29,900.00	204,900.00
5694	Debt Service - Series 2016 CO - Wastewater - Stiff Creek Sewer Improvements	190,000.00	123,000.00	313,000.00
5694	Debt Service - Series 2016 CO - W/WW - Land Acquisition	40,000.00	26,200.00	66,200.00
5671	Debt Service - Series 2018 CO - New Water Tower	230,000.00	240,487.50	470,487.50
5679	Debt Service - Series 2021 CO - PW Facility SH5 utility relo and sewer, Water Twr site work	200,000.00	273,650.00	473,650.00
New Debt Service - Series 2023/2024 CO - East Water Facility CIP, Design - Phase 1		200,000.00	237,500.00	437,500.00
		1,920,500.00	1,585,979.95	3,506,479.95
				Principal Reduction: 1,920,500.00
				Interest: 1,585,979.95
				Reserves/Other: -
				Total Debt Service Expenditures: 3,506,479.95



TAX INCREMENT FINANCING (TIF) ZONE BUDGET

City of Melissa**Melissa Tax Increment Financing Zone #1 Fund (03-18)****Adopted 2023-24****Adopted
2023-24****Beginning Fund Balance** **1,550,846.39****Revenues**

4110	Current Property Taxes - levy	1,368,000.00
4110	County's Participation - Property Taxes (2016) - levy	239,523.98
4330	Interest Income	
	Transfer from General Fund	
	Transfer from Water Fund	

Total Revenues **1,607,523.98****Expenditures**

Town Center construction costs	-
Professional Services	
Reimbursement - General Fund	
Create Debt Reserve Fund	

Debt Service

5956	Transfer to Debt Service on 2016 GO - refi 2006/2009 CO - Principal	465,000.00
5956	Transfer to Debt Service on 2016 GO - refi 2006/2009 CO - Interest	226,700.00
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	30,875.00
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	30,706.26
6006	2021 CO - Cardinal/HIGHLAND Rds (\$5.5 m)	294,175.00
6008	2015 CO - City Hall Park (+\$1.1 m)	62,025.00
5972	2018 GO - Melissa Rd (+\$2.0m)	116,000.00
	New Debt Capacity	

Total TIF Expenditures **1,285,481.26****Revenues less Expenditures** **322,042.72****Ending Fund Balance** **1,872,889.11**

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF MELISSA, TEXAS, LEVYING TAXES FOR THE 2023 TAX YEAR AT THE RATE OF \$0.454728 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, 2023, and ending September 30, 2024, 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 12th day of September 2023, the budget for the fiscal year beginning October 1, 2023, and ending September 30, 2024; 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, 2023, and ending September 30, 2024, 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 \$0.454728 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 \$0.327056 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, 2023, and ending September 30, 2024, 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 \$0.127672 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, 2023, and ending September 30, 2024.

Total tax rate of \$0.454728 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 \$-30.75.

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 1st of the year in which it becomes delinquent.

Provided, however, a tax that is delinquent on July 1st 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 12TH DAY OF SEPTEMBER, 2023.



Jay Northcut, Mayor



ATTESTED TO AND
CORRECTLY RECORDED BY:



Hope Cory, City Secretary

Date of Publication: September 21, 2023 and September 28, 2023, *Anna-Melissa Tribune*



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.

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.

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.

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.



COMMONLY USED ACRONYMS

FTE:	Full Time Employees or Equivalent
FYM:	First Year Measure
GAAP:	Generally Accepted Accounting Principles
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