

ADOPTED
ANNUAL BUDGET

FY2025

October 1, 2024 - September 30, 2025

City of Melissa







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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 \$3,808,127 which is a 29.09 % increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$2,999,561.

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

FOR: Rendell Hendrickson, Dana Conklin, Craig Ackerman, Joseph Armstrong, Sean Lehr, Jay Northcut

AGAINST: None

PRESENT and NOT VOTING: None

ABSENT: Preston Taylor

Property Tax Rate Comparision

| | FY23 | FY24 | FY25 |
|---|--------------|--------------|--------------|
| Total Property Tax Rate | 0.456168 | 0.454728 | 0.454116 |
| No-New Revenue Rate | 0.453811 | 0.381236 | 0.421459 |
| No-New Revenue M&O Rate | 0.345706 | 0.315997 | 0.307537 |
| Voter Approved Tax Rate | 0.456168 | 0.454728 | 0.454116 |
| Debt Tax Rate | 0.098363 | 0.127672 | 0.135816 |
| Total Municipal Debt Obligations (secured by property taxes) | \$2,136,418 | \$3,722,399 | \$5,475,079 |
| Total General Fund (M&O) Budget | \$15,351,642 | \$18,498,322 | \$24,513,475 |
| Change from Previous Year (\$) | \$2,822,143 | \$3,146,680 | \$6,015,153 |
| Change from Previous Year (%) | 23% | 21% | 33% |

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:

| | FY23 | FY24 | FY25 |
|-------------------------------|----------|----------|----------|
| Texas Municipal League | \$3,260 | \$3,488 | \$3,805 |
| Legal Public Notices | \$18,000 | \$20,000 | \$30,000 |



GFOA AWARD FY24



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**City of Melissa
Texas**

For the Fiscal Year Beginning

October 01, 2023

Christopher P. Morrell

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, 2024. 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



PRESTON TAYLOR
PLACE 1



RENDELL HENDRICKSON
PLACE 2



DANA CONKLIN
PLACE 3



JOSEPH ARMSTRONG
PLACE 4



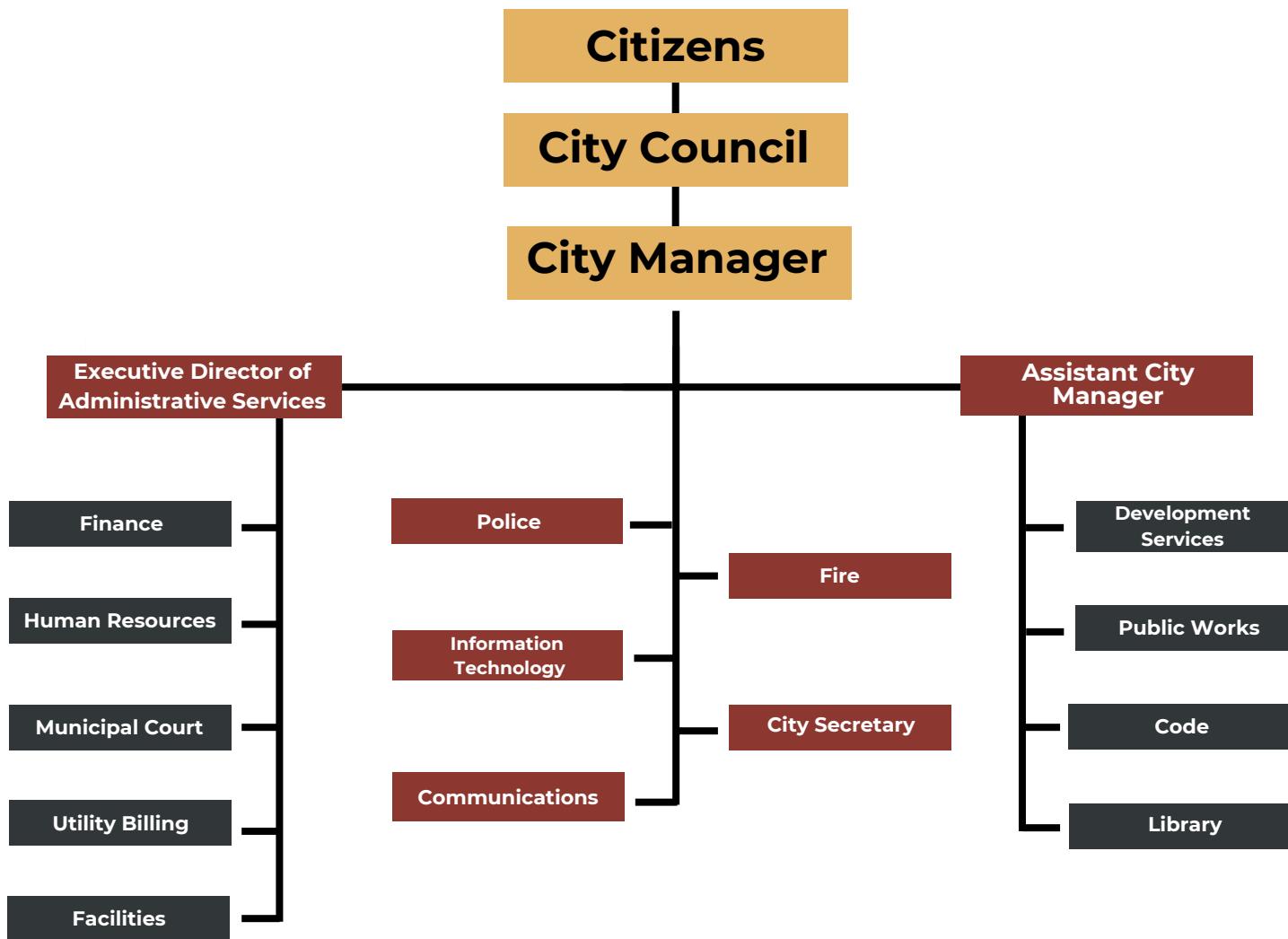
CRAIG ACKERMAN
MAYOR PRO-TEM, PLACE 5



SEAN LEHR
PLACE 6



ORGANIZATION 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 are 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 & 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.



CRIME CONTROL & PREVENTION DISTRICT

Oversees the implementation of the Crime Control and Prevention District and directs the appropriations for the $\frac{1}{4}$ cent sales tax devoted to this purpose. The Board is currently the sitting Melissa City Council.



FIRE CONTROL, PREVENTION, AND EMERGENCY MEDICAL SERVICES DISTRICT

Oversees the implementation of the Fire Control, Prevention and Emergency Medical Services District and directs the appropriations for the $\frac{1}{4}$ cent sales tax devoted to this purpose. The Board is currently the sitting Melissa City Council.

OUTSOURCED SERVICES



INFORMATION TECHNOLOGY

The City contracts with The Fulcrum Group to help fill gaps for the newly created Information Technology Department. They provide network engineering services and overflow help desk support to end users.



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.



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

Collin County provides services for all above mentioned functions.



PLANNING & ENGINEERING

EST Inc., the City's principal Engineer, has served the City since 1999. EST Inc. provides professional planning, engineering, and architectural services for roads, parks, water and wastewater projects, Capital Improvement Plans, and development. They also provide all of the 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.



AMBULANCE

Ambulance service is contracted through AMR.



BUDGET TEAM

Jason Little
CITY MANAGER

Tyler Brewer
INTERIM ASSISTANT
CITY MANAGER

Gail Dansby
FINANCE DIRECTOR

Erik Stokes
POLICE CHIEF

Carl Nix
FIRE CHIEF

Hope Cory
CITY SECRETARY

Jeff Cartwright
PUBLIC WORKS DIRECTOR

Briget Saxton
COMMUNICATIONS MANAGER

Mitzi McCabe
HUMAN RESOURCES
DIRECTOR

Chris Thatcher
CUSTOMER RELATIONS
DIRECTOR

Jennifer Harmon
LIBRARY DIRECTOR

Amy Mathews
DIRECTOR OF DEVELOPMENT
SERVICES

Sid Hudson
DIRECTOR OF STRATEGY &
INNOVATION

Reed Greer
FACILITIES MANAGER

Lorie Lambert
COURT ADMINISTRATOR

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, and ever-evolving community where our residents enjoy the opportunity for a meaningful life!

.....

MISSION



MISSION

Our mission is to 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 a 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 ensured 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.

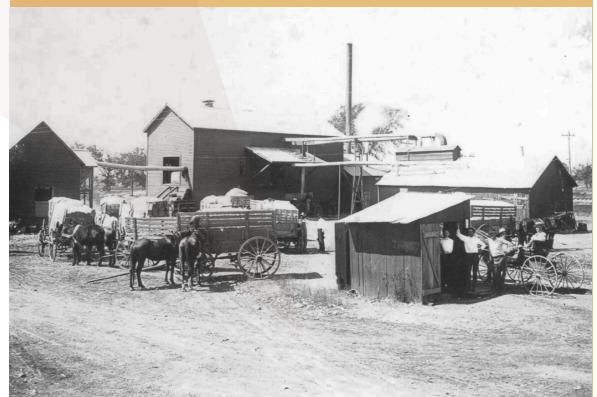
Melissa had all essential businesses plus a fully enrolled school. As a shipping point, Melissa sent out 3,000 bales of cotton each year from two cotton gins. The disaster appeared in 1921 in the form of a tornado. In April of that year, thirteen people were killed and both businesses and residences 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 25,000.



Downtown Melissa in the 1920s

COMMUNITY INFORMATION

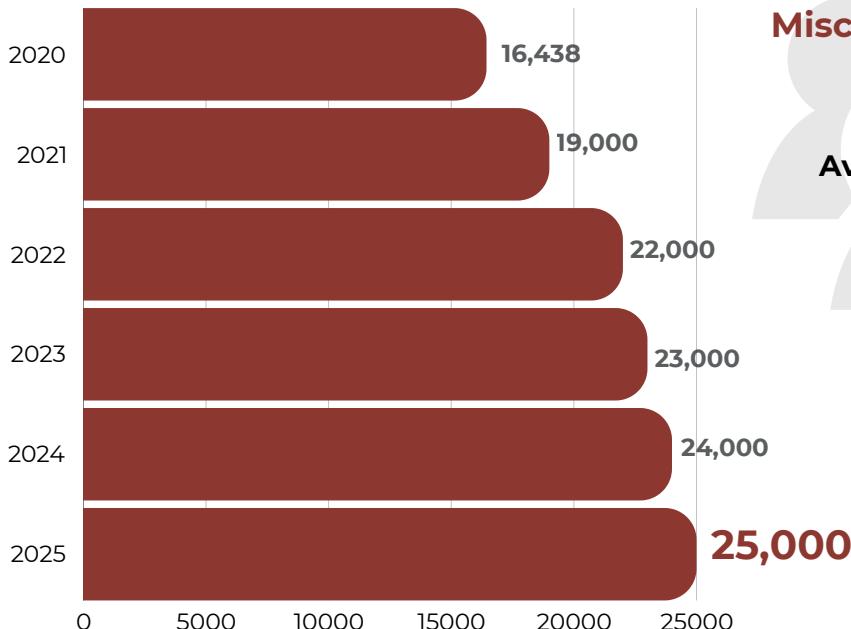
- County: Collin
- Location: 38 miles north of Dallas on US Hwy 75
- Area: 21 square Miles
- Form of Government: Council/Manager
- Number on Council: 7
- Municipal Police: 25.5
- Paid Firefighters: 22.5
- City Zoning: Yes
- Master Plan: Completed in 2006, Updated 2015



Old Feed Store in Melissa in the 1920s

DEMOGRAPHICS

Melissa Population



Miscellaneous Demographics

Household Size: 3.28

Median Age: 36.5

Average Single Family Home

Value: \$493,000

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 |

TOTAL NUMBER OF HOUSEHOLDS

| | Melissa | Collin County |
|------|---------|---------------|
| 2000 | 430 | 182,245 |
| 2010 | 1,407 | 278,363 |
| 2020 | 4,164 | 399,810 |
| 2025 | 7,704 | 431,746 |

DEMOGRAPHICS

| Melissa ISD (Texas Exemplary Campuses) | |
|---|-------------|
| Number of Enrolled Students 6984 | |
| Harry McKillop Elementary | 937 |
| North Creek Elementary | 875 |
| Sumeer Elementary | 862 |
| Willow Wood Elementary | 760 |
| Melissa Ridge Education Center | 275 |
| Melissa Middle School | 1512 |
| Melissa High School | 1763 |

Traveling from Melissa to...

| | |
|-----------------------------|----------|
| Dallas | 40 miles |
| Frisco | 20 miles |
| Plano | 22 miles |
| DFW International Airport | 46 miles |
| Love Field Regional Airport | 40 miles |
| McKinney Municipal Airport | 10 miles |

Roads in Melissa

US Route 75
State Highway 121
State Highway 5



Top 10 Employers

| Rank | Employer | Number of Employees |
|------|-----------------------------|---------------------|
| #1 | Melissa ISD | 825 |
| #2 | Redden Concrete, Inc | 428 |
| #3 | Beam Construction | 315 |
| #4 | Buc-ee's | 313 |
| #5 | NTMWD Regional Disposal | 113 |
| #6 | City of Melissa | 90 |
| #7 | McDonald's | 65 |
| #8 | Calhar Utility Construction | 62 |
| #9 | Braum's | 45 |
| #10 | CMC Rebar | 35 |



Area Universities & 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)



TAXATION

2024 Property Tax Overview

| Rate per \$100 | |
|-----------------------------------|------------|
| Valuation | \$1.939879 |
| Breakdown by Entity | |
| Collin County | \$0.149343 |
| Special District (Collin College) | \$0.081220 |
| Melissa City | \$0.454116 |
| Melissa ISD | \$1.2552 |

Total Taxable Value

\$3.9 Billion

Sales Tax

| Total Sales Tax Rate: 8.25% | |
|-----------------------------|-------|
| Breakdown by Entity | |
| State Sales Tax | 6.25% |
| Municipal Sales Tax Rate | 1.00% |
| Other Sales Tax (4B) | .50% |
| Crime Control District | .25% |
| Fire Control District | .25% |

2024 Property Valuations

TOP 5

| | |
|----------------------------------|---------------|
| 1. PROSE MELISSA LLC | \$ 52,054,080 |
| 2. NEXMETRO - AVILLA SPRINGS | \$ 44,753,440 |
| 3. LANDING AT WILLOW GROVE | \$ 44,657,319 |
| 4. NEXTMETRO - AVILLA STONERIDGE | \$ 44,652,355 |
| 5. MELISSA FARMHOUSE | \$ 41,133,586 |

For More Information:

| | | | | |
|--|--|---|---|---|
| City of Melissa Municipal Center 3411 Barker Avenue Melissa, TX 75454 (972) 838-2338 | Melissa Public Safety Building 2402 McKinney Street Melissa, TX 75454 (972) 838-2338 | 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 | Melissa Independent School District 1904 Cooper Street Melissa, TX 75454 (972) 837-2411 |
|--|--|---|---|---|



August 8, 2024

Honorable Mayor Jay Northcut

Craig Ackerman, Mayor Pro Tem, Place 5

Preston Taylor, 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

INTRODUCTION

In accordance with City of Melissa Home Rule Charter, it is with great pride to present the City of Melissa Fiscal Year 2024-25 (FY25) 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 25 Budget is anticipated to be adopted by the City Council at its regularly scheduled meeting on September 10, 2024.

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.

Each year as I evaluate the direction of the proposed budget, I tend to think about what this budget proposal is doing for our community and organization. This year's theme is about evolving as an organization, while staying true to the principles that have brought us to this place and time. Those principles include starting at a flat tax rate, staying committed to protecting the undesignated fund balance, evaluating appropriate Renewal and Replacement funding for depreciating assets, and protecting the future of the community by funding future capital replacement dollars for future replacement infrastructure.

On the expenditure side of the budget, we are evolving by first breaking up conglomerate departments that should be on their own. This modification will look different at first but will allow for a more accurate depiction of expenses by departments. Additionally, general fund positions spend significant time and energy managing special districts that are a part of the organization. As such, going forward



these districts will contribute to the salaries of certain positions to more accurately depict the expenses incurred and also provide some relief to the General Fund.

FY25 OVERVIEW

The FY25 Budget is prepared with the following assumptions:

- Slightly reduced Tax rate of \$0.454116;
- Increasing Homestead Exemption to 6%;
- Implementing a Senior, Disabled Property Tax freeze;
- Tax Rate Collections at 100%;
- Sales Tax Collections at \$4,600,000 for General Fund;
- 600 single family residential permits issued; and
- 7.5% increase in water and wastewater rates

Projected Tax Base

The certified Preliminary Tax Base for Melissa is estimated to be valued at \$4.03 billion, an increase of 28% from FY24, with the vast majority of the new value attributed to new construction value.

Projected Tax Rate

With the passage of SB2 in 2019, the State of Texas imposed a property tax revenue cap that limited property tax growth from existing properties to 3.5% over the previous year. If a City increases property tax revenue over the 3.5% cap, an automatic election is triggered to ask the voters for their approval to collect more property tax revenue than the 3.5%. New construction value and debt service (I&S rate) are excluded from the calculation.

Based on the certified valuations, the City tax rate is being proposed to be slightly reduced to \$0.454116 for FY25.

Projected Property Tax Revenue

Assuming the preliminary values are the certified values and tax rate remaining stable, the property tax revenue for FY25 is estimated at \$11.7mm.



Projected Sales Tax Revenue

We can all appreciate that sales taxes are volatile by nature because they rely on consumers voluntarily spending money on the purchase of taxable goods and/or services. Certain economic conditions like a recession/depression can impact consumer spending, therefore the estimation of sales taxes for Melissa has been historically very conservative. In addition to the conservative estimation of sales taxes in general, Melissa's sales taxes were concentrated in building materials and supplies, which provided for a more stable source of revenue with the high growth in Collin County over the past two decades. Melissa is now enjoying the diversification of our sales tax base with the opening of retail stores and shops, so any dip in the construction material markets may not impact the City as substantially as if our sales taxes collected were only concentrated in one market.

Staff acknowledges that while being conservative is good, being too conservative can also impede the City from addressing organizational and Council priorities. Therefore, a second opinion of sales tax estimation was a prudent evolution in our revenue projection process. City Staff worked with ZacTax, a north Texas consulting company, to project likely scenarios for sales tax collections. With a 95% confidence, ZacTax projects Melissa will collect \$9.2 million in sales taxes comfortably in FY25. That \$9.2 million figure is total sales tax collections, so the distribution of the \$9.2 million would be as follows:

- General Fund - \$4.6mm
- Melissa Community and Economic Development Corporation – \$2.3mm
- Crime Control District – \$1.15mm
- Fire Prevention District – \$1.15mm

Miscellaneous Revenue

Development growth will continue to be a consistent source of revenue for FY25, as well as Municipal Court fines. With more police officers on the streets, in addition to the creation of a motor patrol in FY25, it is likely Municipal Court Collections will increase in FY25.

The newest source of revenue that is new to the City is the addition of interest earnings. For almost 15 years, interest on cash balances did not equate to much revenue. With the City depository contract offering 5%+ and our investment accounts offering over 5%, we expect an increase of interest for the General Fund in the FY25 budget.



General Fund Expenses

General Fund operating expenses are balanced at \$24,513,475.

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

Below are the strategies used to prioritize the proposed General Fund expenditures for FY25:

- Remain competitive, yet responsible, in recruitment and retention of all personnel, particularly those in Police and Fire
- Adds personnel in Administration, Code Enforcement, Police, Fire, Library,
- Addresses Department priorities for operational and capital needs
- Incremental increase of the Homestead exemption to 6%
- Implementation of the Senior, Disabled Persons Tax Freeze

Highlights of the proposed budget are detailed below:

Service Enhancements

- Code Enforcement Manager
- Police Sergeant
- Firefighter/EMT (3)
- Adult Librarian
- ETJ Fire response opt out

Engagement Enhancements

- Year 2 – Citizen Survey
- Community Events Added
- Website forms
- SMS Text Implementation
- Videography
- Placer AI



Technology Enhancements

- Open Records Software
- ATT network redundancy
- Email, text archiving

FY2025 ENTERPRISE (WATER) FUND SUMMARY

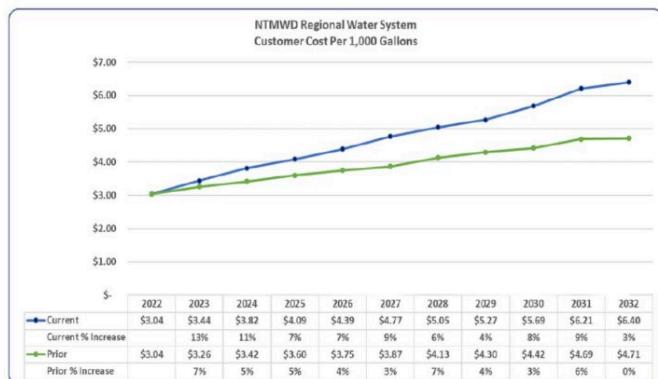
Substantial time is dedicated to the annual water rate review process to ensure the water and wastewater rates charged cover the cost of managing and operating the City utility system and to sufficiently plan for future investments in the utility systems.

Costs for water service and wastewater treatment continues to rise as does every commodity. Additional regulations, increases in treatment costs, and general personnel cost increases will impact the wholesale rates for the foreseeable future. In fact, NTMWD has forecasted the whole rate increase over the next ten years or so. While the exact numbers are estimates, the trend of each graph line is the focus. Water and wastewater services are commodities that will become more expensive every single year.

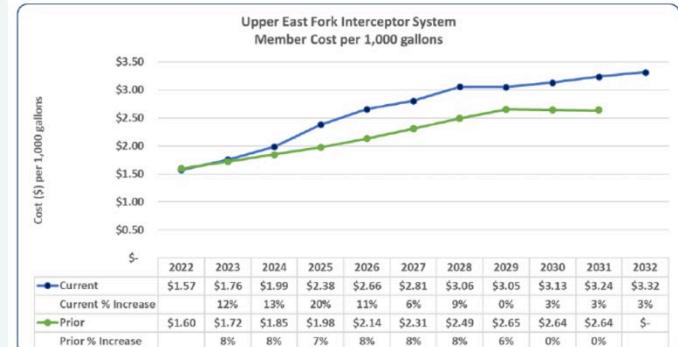
For FY25, NTMWD is proposing a 5.4% increase in wholesale water cost and a 15.1% increase in wastewater treatment/transmission. The rate making process starts with the financial policy that wholesale rate increases are incorporated wholly into the retail rate, even though we attempt to minimize the impact through other revenue opportunities or expense reductions.



Regional Water System updates given recent economic events



Upper East Fork Interceptor System Strategic Financial Plan considering Capitalized Interest





Fortunately for Melissa and consistent with the City's message over the past decade, the growth and the successful conversion to wastewater membership status allowed Staff to propose significantly less rate increases than the wholesale rates anticipated. Staff is recommending a 7.5% increase in the base and volumetric rates for water and wastewater.

This financial plan for FY25 and forward incorporates the capital development of the Eastern Take Point Facility, which will connect the City to the NTMWD transmission system from Bois d'Arc Lake, giving Melissa its ultimate water connection to the NTMWD water system.

Assumptions for FY25

As with every rate making process, there are various assumptions that must be made in order to build the rate model. For FY25, the following assumptions were built into the proposed budget:

- 13% growth factor;
- Passthrough of the wholesale rate increases;
- Addition of 2 Public Works personnel; and
- 600 single family residential permits issued.

The result of these assumptions translates into a 7.5% increase (~\$9.72/month) to an average single family bill.

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 slightly reduced tax rate and limited 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 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.



We look forward to your review and direction.

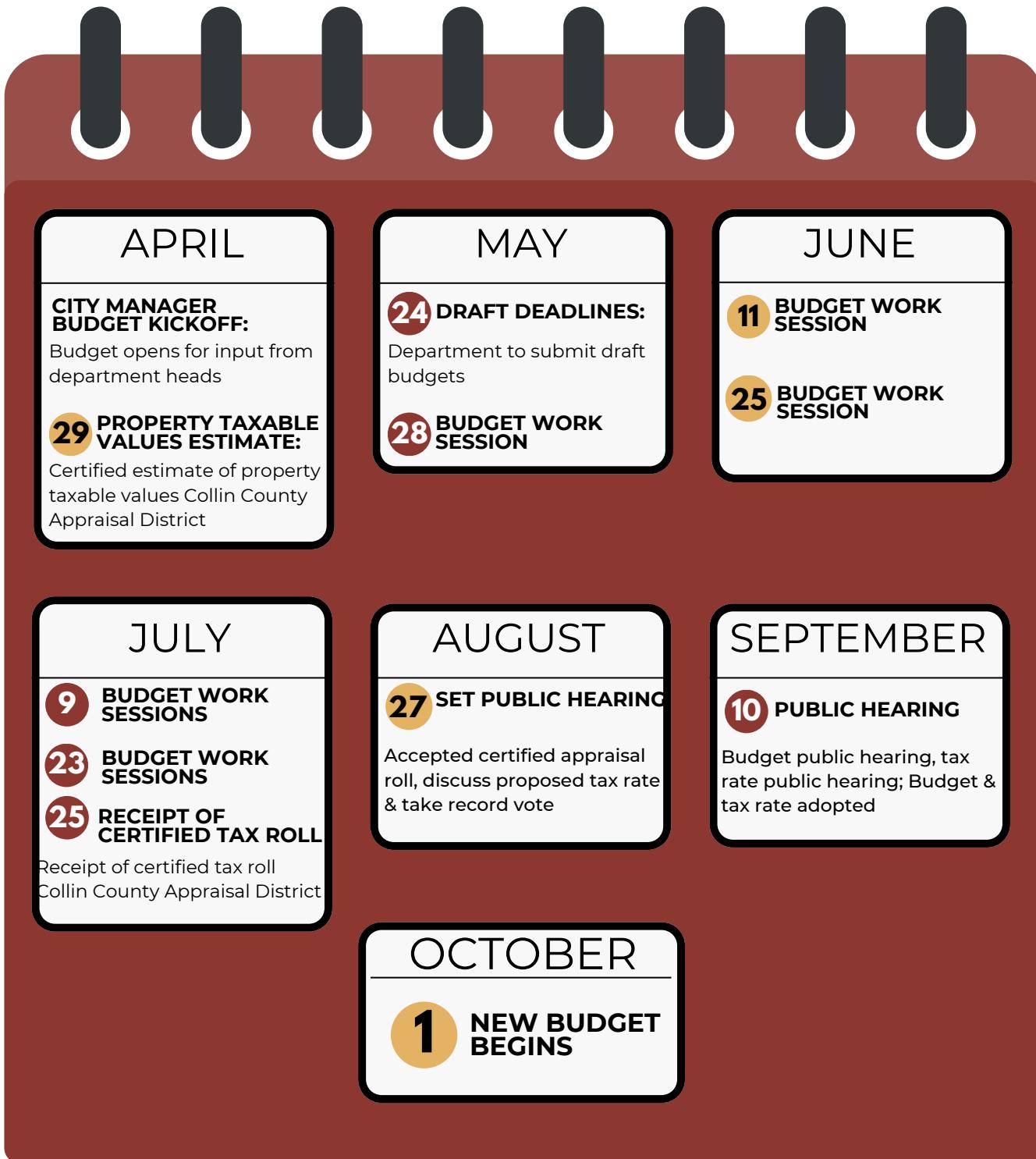
Respectfully submitted,

Jason Little, City Manager

Gail Dansby, Finance Director



BUDGET CALENDAR



BUDGET PREPARATION PROCEDURES & POLICIES

Because the City's budget is funded through taxes collected on assessed taxable value, data from Collin County is critical to establishing the budget framework for any given year. Certified Estimated Property Values were received on April 29, 2024, and the Certified Taxable Values were released in late July, 2024.

The Administrative Staff reviews the recommendations of the Comprehensive Plan each year to determine if any items should be addressed in that budget year, in addition to the Council priorities outlined in their annual planning sessions. 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 disbursements 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 the coming fiscal year. These expenditure projections are reviewed extensively for accuracy, justification, and cost-effectiveness.

For the FY25 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.

BUDGET PREPARATION PROCEDURES & POLICIES

BUDGET PREPARATION PROCEDURES & POLICIES

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 28, June 11, June 25, July 9, and July 23. Key points of FY25 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 on September 10, 2024. Prior to this public hearing, a draft copy of the budget was placed for public review with the City Secretary, and information about the budget ordinance is published in the newspaper of record. The budget was adopted on September 10, 2024.



During the fiscal year, the Finance Director is responsible for overall budgetary controls 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. 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.



SUMMARY OF FINANCIAL POLICIES

★ 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 - The City of Melissa will strive to create and maintain 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.

SUMMARY OF FINANCIAL POLICIES

★ Reserve Policies cont.

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 Annual Comprehensive Financial Report (ACFR) to the Government Finance Officers Association of America's (GFOA) Achievement for Excellence in Financial Reporting Program. The ACFR 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.

SUMMARY OF FINANCIAL POLICIES

★ 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

Get to Know the Terminology

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).

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, 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.



FUND DESCRIPTIONS

★ Capital Project Funds

The Capital Project Funds are used to account for the construction of major capital projects. The City has four Capital Project Funds: Transportation Construction Fund, Utility Construction Fund, Park Construction Fund, and Impact Fee 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.

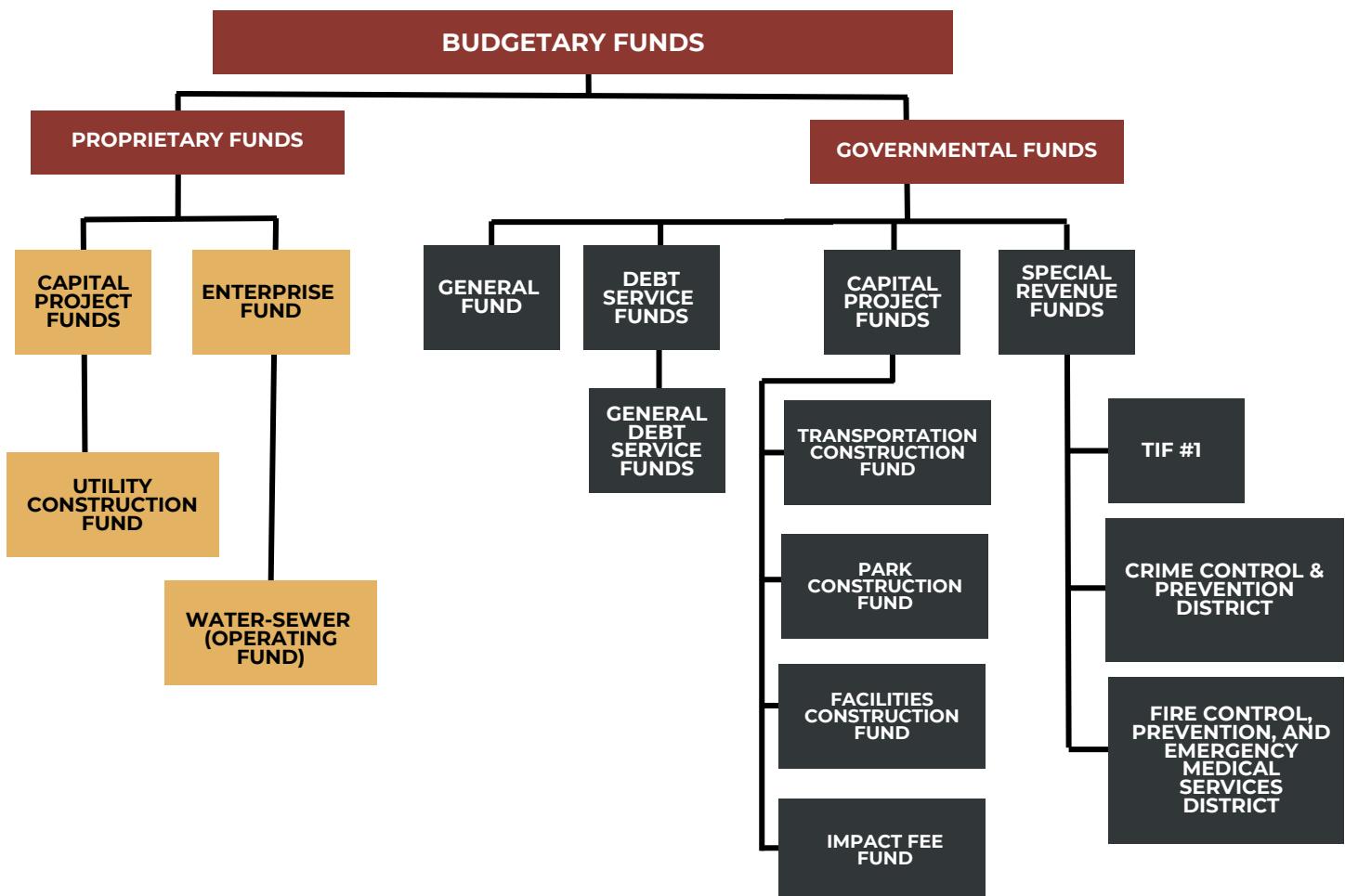
★ Special Financing Funds

Tax Increment Financing District #1 - 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.

Crime Control and Prevention District - The Crime Control and Prevention District (CCPD) in Texas is a special district established to address and reduce crime through enhanced public safety measures. The purpose is to reduce crime through additional investment in police services and personnel. The funding is a dedicated portion of sales taxes authorized by Melissa voters (1/4 of 1%). Overall, the CCPD aims to create safer communities in Texas through strategic investments in crime control and prevention, fostering collaboration between law enforcement and the public.

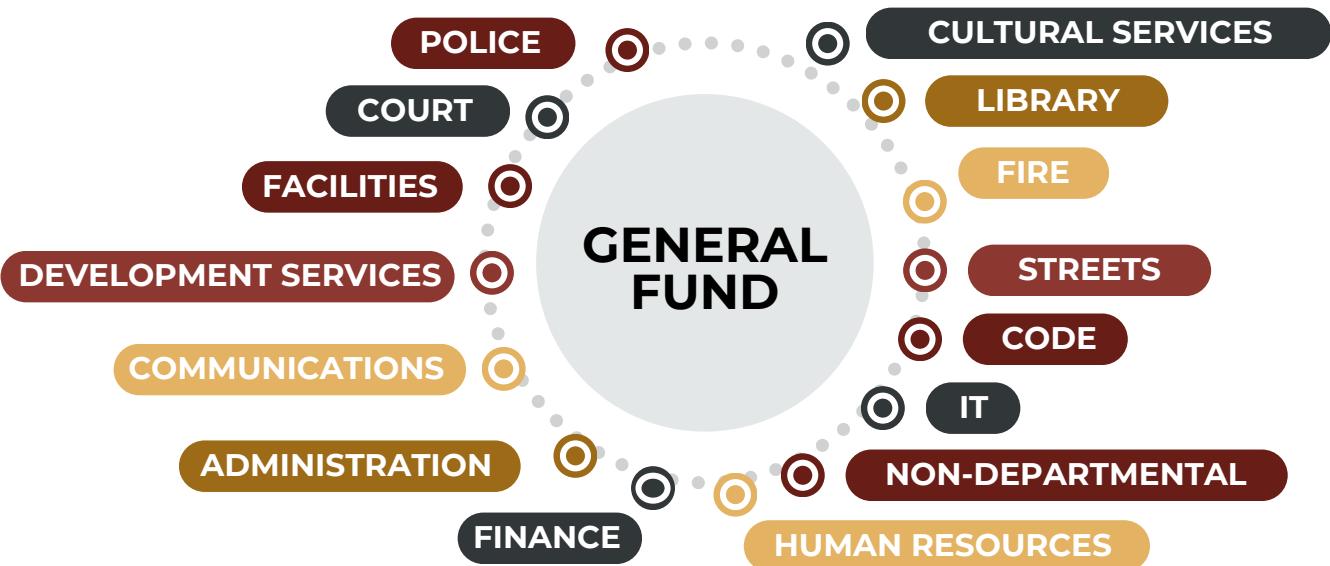
Fire Prevention District - The Fire Control and Prevention District (FCPD) in Texas is a special district created to enhance fire safety and prevention measures within communities. The purpose is to enhance fire protection, fire prevention, and emergency response. The funding is a dedicated portion of sales taxes authorized by Melissa voters (1/4 of 1%). The FCPD plays a crucial role in ensuring the safety and well-being of Texas communities by providing dedicated fire protection and prevention services, funded and supported by local residents through approved sales tax measures.

FUND STRUCTURE

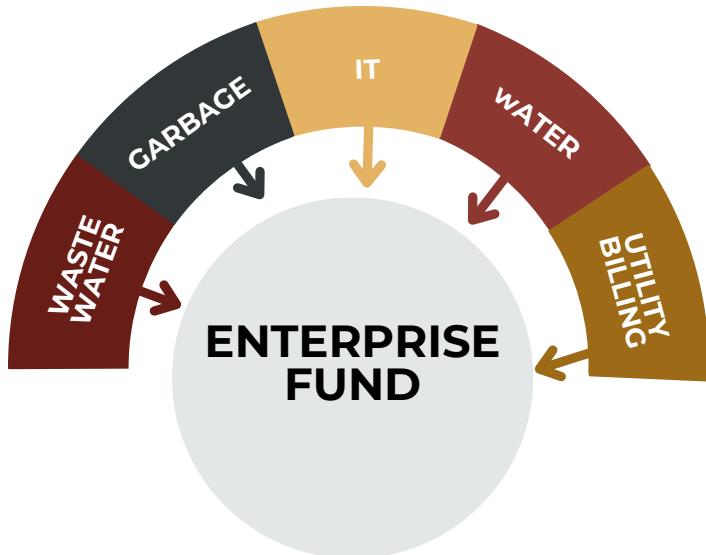


FUND STRUCTURE

GENERAL FUND STRUCTURE



ENTERPRISE FUND STRUCTURE

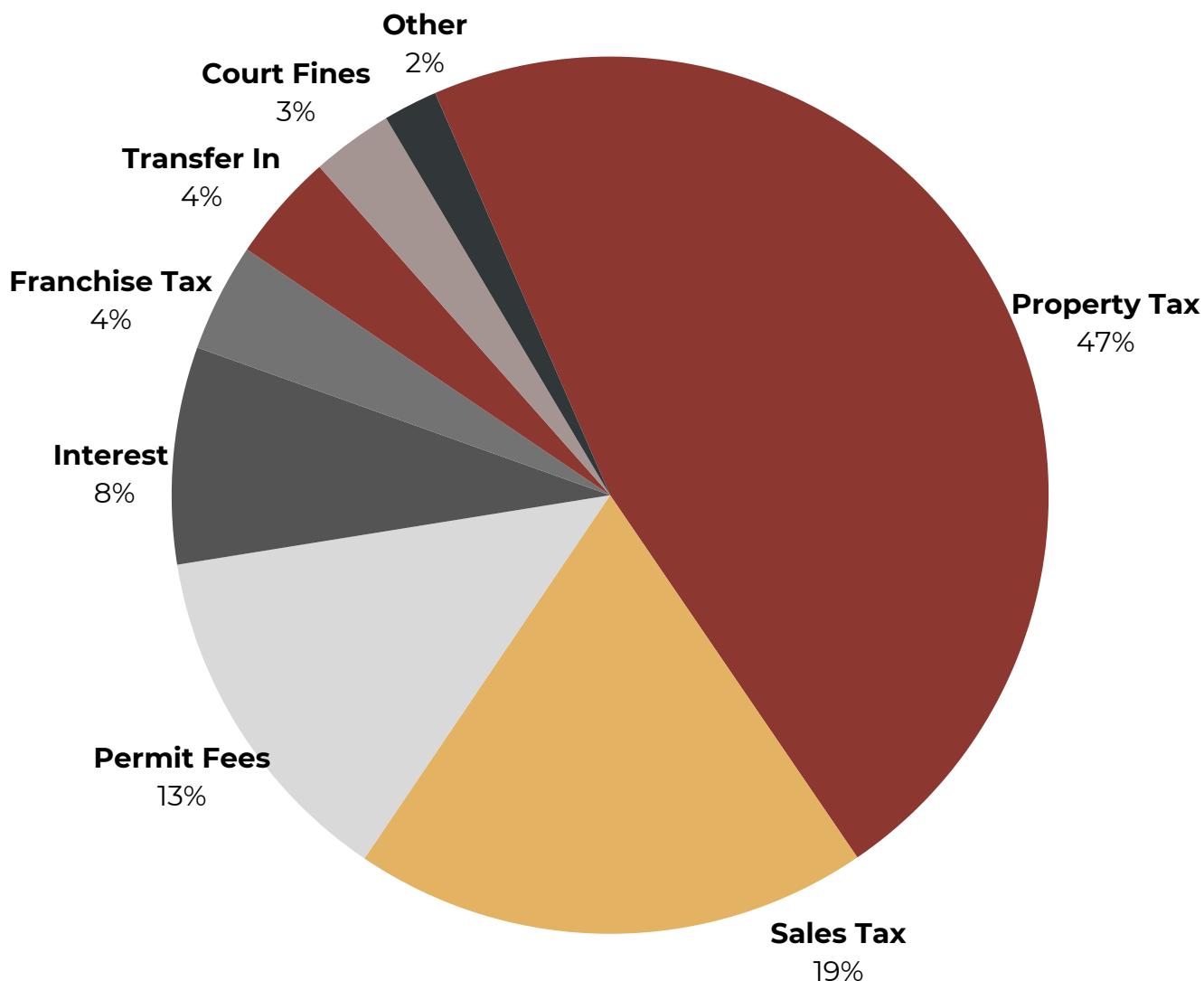


GENERAL FUND OVERVIEW

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 FY25 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.

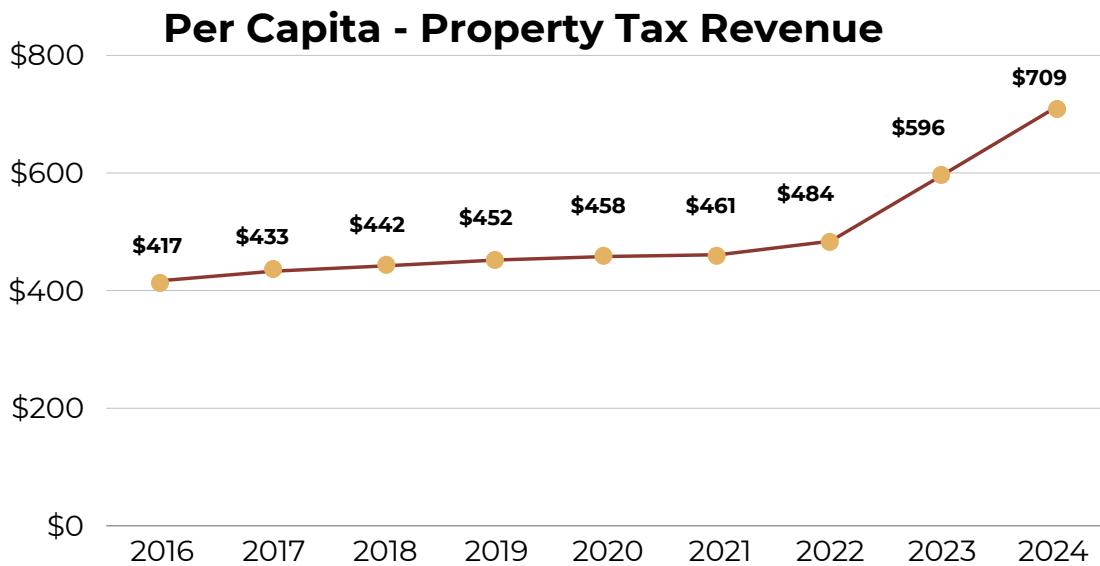
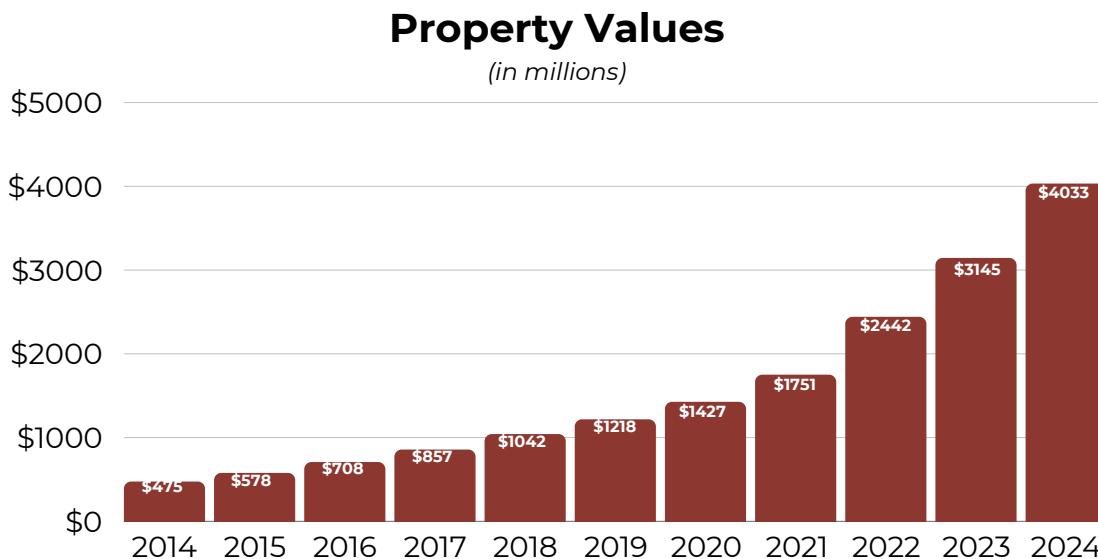
WHERE THE MONEY COMES FROM



GENERAL FUND OVERVIEW

Property Values

According to information obtained by Collin County Central Appraisal District, the certified assessed value in the City of Melissa is approximately \$4 billion, an overall increase of \$850 million or 28% from the preceding year. From a historical perspective, assessed property value have increased \$3.6 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.





GENERAL FUND OVERVIEW

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 adopted property tax is slightly reduced to the rate of \$0.454116 for 2024.** The average single family home value is estimated at \$492,000, an increase from \$490,000 in the previous year. The City experienced a 7.22% 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.

| TABLE OF TYPICAL CITY TAX BILL | | | |
|--------------------------------|--------------------|----------|---------------------|
| YEAR | AVERAGE HOME VALUE | CITY TAX | DIFFERENCE ANNUALLY |
| FY25 | \$492,000 | \$2,100 | (\$38.00) |
| FY24* | \$495,000 | \$2,138 | |

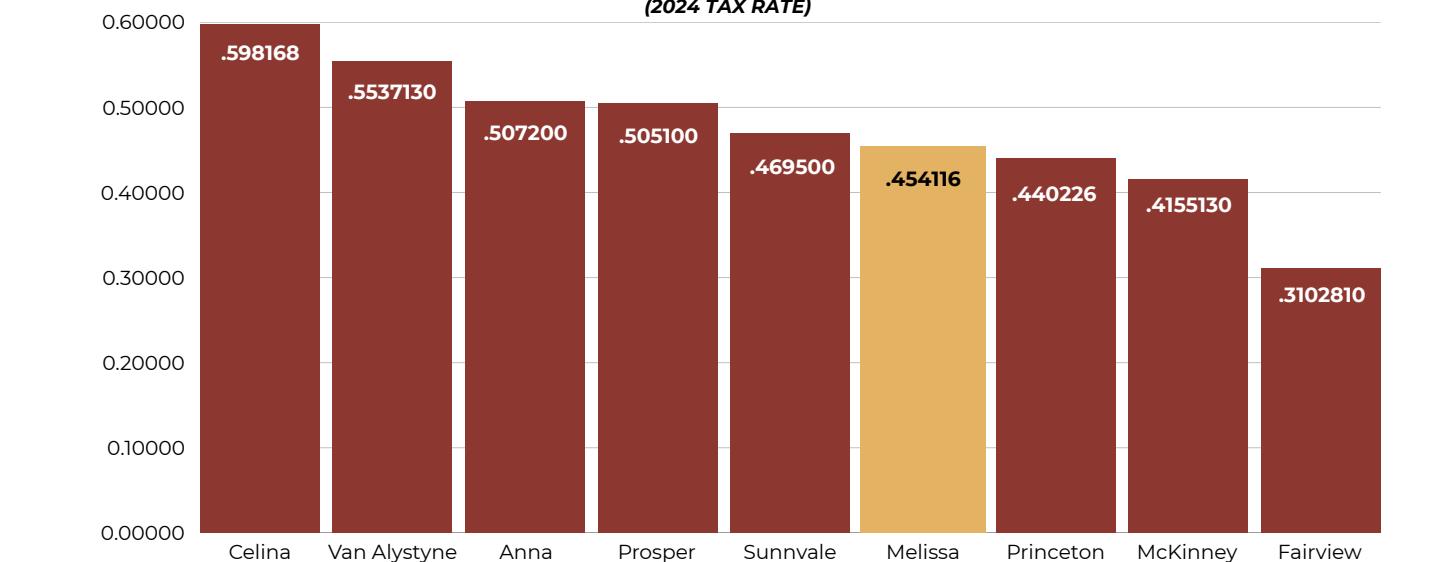
*FY24 Homestead percentage was 5%. In FY25, that percentage increases to 6%

| FISCAL YEAR 2025 TAX RATES (2024 TAX RATE) | | | |
|---|-----------------|-----------------|-----------------|
| CITY | O&M | I&S | TOTAL |
| Celina | 0.287061 | 0.311107 | 0.598168 |
| Van Alstyne | 0.306063 | 0.247650 | 0.5537130 |
| Anna | 0.3602130 | 0.146987 | 0.507200 |
| Prosper | 0.324608 | 0.180392 | 0.505000 |
| Sunnyvale | 0.323400 | 0.146100 | 0.469500 |
| Melissa | 0.318300 | 0.135816 | 0.454116 |
| Princeton | 0.256657 | 0.183569 | 0.440226 |
| McKinney | 0.278935 | 0.136578 | 0.4155130 |
| Fairview | 0.232798 | 0.077483 | 0.3102810 |

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

| 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 |
| 2024 | 0.454116 | \$4,033,000,000 |

FY25 TAX RATE (2024 TAX RATE)



GENERAL FUND OVERVIEW

Sales Tax

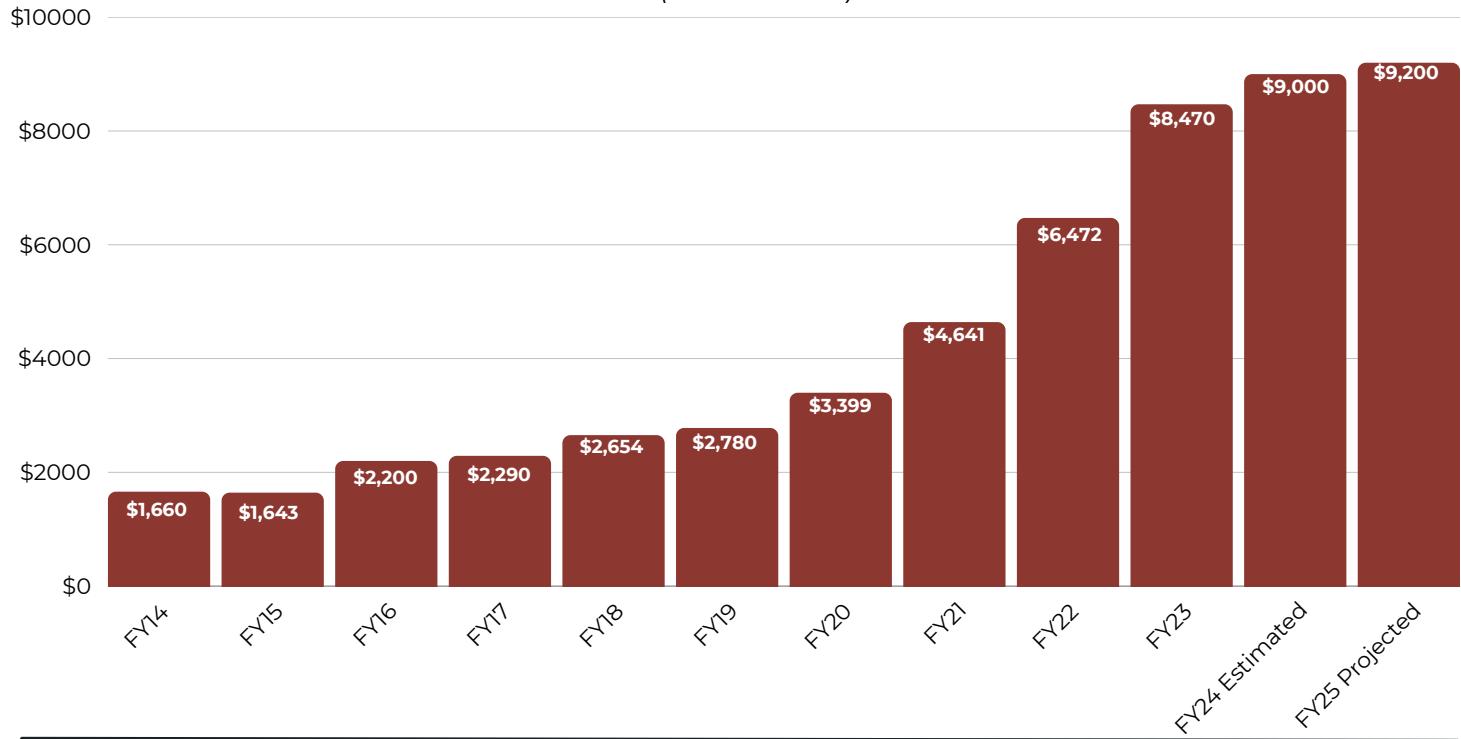
Sales Tax is the second largest source of revenue to the City's General Fund, making up \$4,600,000 or 19% of total revenues.

The City's portion of sales tax is currently split between the 4A and 4B corporations, but beginning in FY25, it will be split between the new Crime Control and Fire Control Districts, at .25% each, and 4B at .5%. The total projected sales tax collected by the City is estimated to be \$9,200,000.

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

(in thousands)





GENERAL FUND OVERVIEW

General Fund Expenditures

The General Fund budget is distributed as follows:

| Function | General Fund Total | Percentage of Total |
|-----------------------------|--------------------|---------------------|
| Police | \$4,795,496 | 20% |
| Fire | \$4,666,341 | 19% |
| Non-Departmental | \$3,698,227 | 15% |
| Development Services | \$2,255,765 | 9% |
| Facilities | \$1,974,924 | 8% |
| I/T | \$1,409,372 | 6% |
| Administration | \$1,309,021 | 6% |
| Streets | \$750,671 | 3% |
| Library | \$702,151 | 3% |
| Municipal Court | \$571,504 | 2% |
| Finance | \$570,982 | 2% |
| Human Resources | \$472,679 | 2% |
| Cultural Services | \$423,747 | 2% |
| Code Compliance | \$331,176 | 2% |
| Communications | \$308,321 | 1% |

Operations Overview

The Operational line items cover all associated costs for providing services and conducting the normal course of business. The line items total 49% of the General Fund budget, an equivalent slightly higher than the previous year. Services including those related to beautification, cleanliness, safety, and community engagement within the community to help meet City Council's priorities.

Personnel Services Overview

Personnel Services account for 50% 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.



GENERAL FUND OVERVIEW

General Fund Staffing

| | FY16 | FY17 | FY18 | FY19 | FY20 | FY21 | FY22 | FY23 | FY24 | FY25 |
|-------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| GENERAL GOVERNMENT | 7.50 | 8.50 | 11.50 | 11.50 | 10.50 | 11.50 | 11.50 | 14.00 | 17.50 | 27.00 |
| POLICE | 11.00 | 12.00 | 13.00 | 13.00 | 15.50 | 17.50 | 20.00 | 22.50 | 25.50 | 29.50 |
| FIRE | 9.00 | 10.00 | 9.00 | 10.50 | 13.50 | 15.50 | 15.50 | 19.00 | 22.50 | 27.00 |
| LIBRARY | 4.00 | 4.50 | 4.00 | 4.50 | 4.50 | 4.50 | 4.50 | 5.50 | 7.00 | 7.50 |
| CODE ENFORCEMENT | - | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 2.00 | 2.00 | 2.00 | 3.00 |
| PARKS & RECREATION | 2.00 | 2.00 | 3.00 | 3.00 | 3.00 | 3.00 | 4.00 | 4.00 | 4.00 | 2.00 |
| STREETS | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 |
| TOTAL | 34.00 | 38.50 | 42.00 | 44.00 | 48.50 | 53.50 | 58.00 | 67.50 | 79.00 | 96.50 |
| POPULATION | 9,317 | 10,370 | 12,043 | 14,354 | 16,438 | 21,000 | 22,000 | 23,000 | 24,000 | 25,000 |
| STAFF PER 1000 POP | 3.65 | 3.71 | 3.49 | 3.07 | 2.95 | 2.55 | 2.64 | 2.93 | 3.29 | 3.86 |

COMPARISON OF SELECT CITIES - 2023

| CITY | GENERAL FUND EXPENDITURES | POSITIONS | POPULATION | EXPENSE PER CAPITA | POSITIONS PER 1,000 POP |
|------------------|---------------------------|-------------|---------------|--------------------|-------------------------|
| DENISON | \$39,811,239 | 270 | 26,800 | \$1,485.49 | 10.07 |
| PLANO | \$315,688,602 | 2,639 | 292,930 | \$1,077.69 | 9.01 |
| FLOWER MOUND | \$82,599,431 | 694 | 80,883 | \$1,021.22 | 8.58 |
| HIGHLAND VILLAGE | \$20,892,418 | 129 | 16,800 | \$1,243.60 | 7.68 |
| SHERMAN | \$55,978,025 | 544 | 45,275 | \$1,236.40 | 12.02 |
| FRISCO | \$218,290,035 | 1,612 | 228,941 | \$953.48 | 7.04 |
| ALLEN | \$112,633,428 | 814 | 111,218 | \$1,012.73 | 7.32 |
| CORINTH | \$21,571,094 | 162 | 23,200 | \$929.79 | 6.98 |
| PROSPER | \$44,514,192 | 240 | 38,540 | \$1,155.01 | 6.23 |
| MCKINNEY | \$192,126,137 | 1,293 | 214,810 | \$894.40 | 6.02 |
| CELINA | \$34,451,386 | 234 | 35,028 | \$983.54 | 6.68 |
| PRINCETON | \$21,331,247 | 138 | 28,000 | \$761.83 | 4.93 |
| ANNA | \$19,222,702 | 132.5 | 23,960 | \$802.28 | 5.53 |
| MEDIAN | | | | \$1,012.73 | 7.04 |
| MELISSA | \$18,605,520 | 67.5 | 23,000 | \$808.94 | 2.93 |

GENERAL OVERVIEW FUND

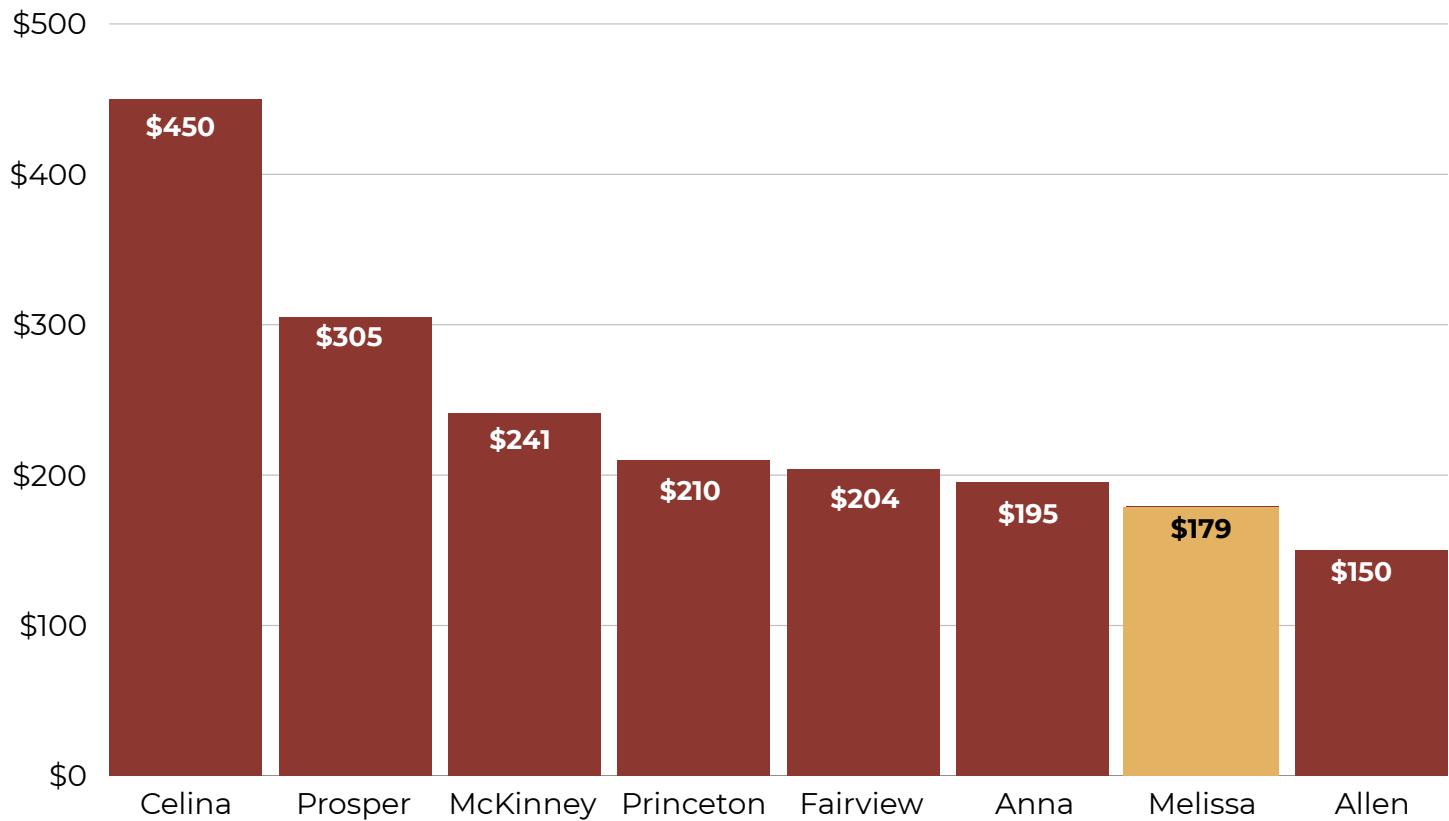
Debt Management

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, 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.

2024 ANNUAL DEBT PER CAPITA COST





GENERAL OVERVIEW FUND

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 FY25, 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 FY25.

Reserve Funds

The City will end FY25 with approximately 90 days of operating Fund Balance (FB). In FY25, 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 \$1,000,000 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 | \$4,906,326 | \$24,513,475 | \$23,513,475 | \$5,906,326 |

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.

FY2021

The TIF fund is self-sufficient and research is being completed into additional approved projects that can be incorporated into the TIF area.

FY2022

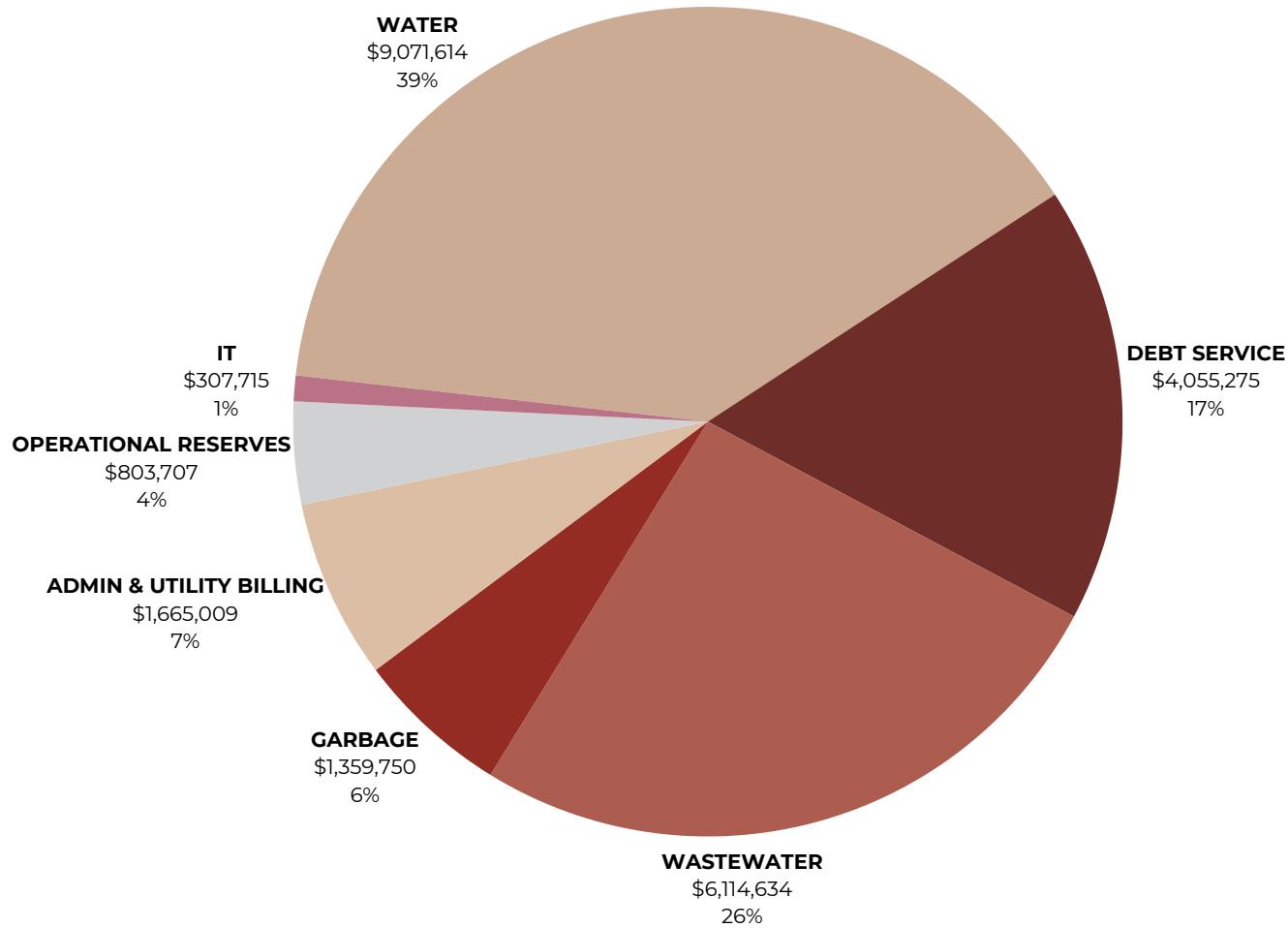
The TIF fund took over the City Hall park debt and additional Melissa Road debt along with new 2021 Bond sale debt for Cardinal and Highland Road construction.

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 FY25, water revenues are estimated to be approximately \$12,248,884 and wastewater revenues are estimated at \$8,642,250. The North Texas Municipal Water District (NTMWD) delivers water to the City and treats its wastewater as well. Current wholesale rates will increase 5.4% for water, and sewer will increase 13.4-16.8%. 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



WATER FUND - OVERVIEW

Personnel Services Overview

Personnel Services account for 8.7% of the Enterprise Fund budget.

| ENTERPRISE FUND | FY18 | FY19 | FY20 | FY21 | FY22 | FY23 | FY24 | FY25 |
|------------------------------|----------|----------|-----------|-----------|-----------|-----------|-----------|-------------|
| Water/Wastewater | 4.5 | 4.5 | 8.5 | 7.5 | 11.5 | 11.5 | 10.5 | 12.5 |
| Utility Billing | 2.5 | 2.5 | 3.5 | 4.5 | 5.5 | 5.5 | 6.5 | 6 |
| Administration | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| Communications | 0 | 0 | 0 | 0 | 0 | 0 | 0.5 | 0.5 |
| IT | 0 | 0 | 0 | 0 | 0 | 0 | 0.5 | 0.5 |
| Enterprise Fund Total | 7 | 7 | 12 | 12 | 17 | 17 | 19 | 20.5 |

Operations Overview

The Operational line items cover all associated costs for providing services and conducting the normal course of business. The line items total 67.6% 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 FY25, less than 1% of the Enterprise Fund budget is allocated to routine capital purchases.



BUDGET OVERVIEW

| REVENUES BY FUND | Actual FY22 | Actual FY23 | Adopted FY24 | Revised FY24 | Estimated FY24 | Adopted FY25 |
|-----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| General Fund | \$19,097,951 | \$21,991,723 | \$18,522,828 | \$25,867,434 | \$26,142,446 | \$24,513,475 |
| Water Fund | \$15,150,948 | \$17,115,530 | \$19,317,551 | \$21,345,551 | \$22,009,359 | \$24,596,487 |
| TIF #1 | \$1,472,685 | \$1,470,375 | \$1,607,524 | \$1,607,524 | \$1,636,231 | \$1,925,148 |
| General Fund Debt Svc Fund | \$6,020,617 | \$5,870,536 | \$7,360,627 | \$7,360,627 | \$7,507,648 | \$8,465,729 |
| Total Revenues | \$41,742,202 | \$46,448,164 | \$46,808,530 | \$56,181,136 | \$57,295,684 | \$59,500,839 |
| Bond Proceeds | \$0 | \$21,000,000 | \$0 | \$0 | \$21,750,000 | \$0 |
| Grant Proceeds | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Other | \$0 | \$0 | \$0 | \$0 | \$900,000 | \$0 |
| TOTAL | \$41,742,202 | \$67,448,164 | \$46,808,530 | \$56,181,136 | \$79,945,684 | \$59,500,839 |
| APPROPRIATIONS BY FUND | Actual FY22 | Actual FY23 | Adopted FY24 | Revised FY24 | Estimated FY24 | Adopted FY25 |
| General Fund | \$15,994,210 | \$17,671,602 | \$18,498,322 | \$25,019,826 | \$25,294,102 | \$24,513,476 |
| Water Fund | \$11,668,385 | \$13,285,290 | \$15,308,651 | \$17,857,734 | \$18,297,528 | \$19,561,716 |
| TIF #1 | \$1,287,700 | \$1,284,081 | \$1,285,481 | \$1,285,481 | \$1,401,481 | \$1,413,961 |
| General Debt Svc Fund | \$6,083,302 | \$6,099,596 | \$7,360,627 | \$7,360,627 | \$7,473,893 | \$8,465,728 |
| Utility Debt | \$3,027,075 | \$3,061,558 | \$3,506,661 | \$3,069,161 | \$3,072,591 | \$4,055,275 |
| Total Appropriations | \$38,060,672 | \$41,402,127 | \$45,959,742 | \$54,592,829 | \$55,539,595 | \$58,010,156 |



GENERAL FUND SUMMARY

| REVENUES | Actual FY22 | Actual FY23 | Adopted FY24 | Revised FY24 | Estimated FY24 | Adopted FY25 |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Current Property Taxes | \$6,244,717 | \$7,670,099 | \$9,327,099 | \$9,327,099 | \$9,333,921 | \$11,708,390 |
| Delinquent Property Taxes | \$116,493 | \$115,771 | \$100,000 | \$90,000 | \$80,217 | \$100,000 |
| Penalties & Interest | \$28,940 | \$24,589 | \$25,000 | \$25,000 | \$24,623 | \$25,000 |
| Fines | \$609,631 | \$601,446 | \$600,000 | \$930,000 | \$923,207 | \$750,000 |
| Sales Tax | \$3,235,975 | \$4,234,691 | \$3,500,000 | \$4,600,000 | \$4,543,587 | \$4,600,000 |
| Franchise Fees/Taxes | \$758,113 | \$903,662 | \$800,000 | \$965,000 | \$1,204,204 | \$1,000,000 |
| Licenses & Permits | \$5,601,255 | \$3,472,732 | \$2,500,000 | \$4,100,000 | \$4,349,569 | \$2,500,000 |
| Fire Department Insurance Reimbursement | \$21,883 | \$22,082 | \$20,000 | \$36,000 | \$38,936 | \$35,000 |
| Platting & Development | \$1,269,674 | \$1,742,595 | \$500,000 | \$1,320,000 | \$1,325,341 | \$500,000 |
| Lease Revenue | \$120,118 | \$97,886 | \$125,000 | \$125,000 | \$132,975 | \$137,000 |
| Transfer In | \$406,518 | \$441,447 | \$497,765 | \$497,765 | \$497,765 | \$913,785 |
| Interest | \$209,576 | \$2,163,626 | \$241,664 | \$3,341,664 | \$3,170,479 | \$2,000,000 |
| Park Maintenance/Support | \$75,000 | \$100,000 | \$75,000 | \$100,000 | \$100,000 | \$100,000 |
| Park Rental Fees | \$133,168 | \$180,033 | \$50,000 | \$235,000 | \$236,310 | \$50,000 |
| Fire Dept/Collin County | \$51,935 | \$51,840 | \$52,000 | \$52,000 | \$50,007 | \$0 |
| Misc Income | \$0 | \$0 | \$0 | \$46,000 | \$50,239 | \$0 |
| Collin County/Library | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Library Misc | \$9,507 | \$9,356 | \$7,300 | \$6,900 | \$11,211 | \$7,300 |
| Grant Proceeds | \$57,172 | \$21,473 | \$0 | \$20,000 | \$19,895 | \$0 |
| Bond Proceeds | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Road Escrow Funds | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Road Impact Funds | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Park Escrow Funds | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Park Development Fee Funds | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Tree Landscape Escrow | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Other Revenue | \$148,276 | \$138,395 | \$102,000 | \$50,006 | \$49,959 | \$87,000 |
| Total General Fund Revenue | \$19,097,951 | \$21,991,723 | \$18,522,828 | \$25,867,434 | \$26,142,445 | \$24,513,475 |



GENERAL FUND SUMMARY

| APPROPRIATIONS | Actual FY22 | Actual FY23 | Adopted FY24 | Revised FY24 | Estimated FY24 | Adopted FY25 |
|---------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Non-Departmental (00) | \$1,785,363 | \$2,038,298 | \$2,091,436 | \$5,954,436 | \$5,979,962 | \$3,971,326 |
| Administrative (01) | \$2,586,745 | \$1,893,389 | \$1,672,922 | \$1,917,741 | \$2,246,176 | \$1,309,021 |
| Finance (28) | \$0 | \$0 | \$0 | \$0 | \$0 | \$570,982 |
| Human Resources (29) | \$0 | \$0 | \$0 | \$0 | \$0 | \$472,679 |
| Development Services (2) | \$3,334,773 | \$3,141,888 | \$2,143,613 | \$3,243,470 | \$3,283,431 | \$2,255,765 |
| Code Enforcement (3) | \$122,812 | \$188,911 | \$186,410 | \$184,250 | \$199,156 | \$331,176 |
| Cultural Services (4) | \$1,265,963 | \$1,468,996 | \$1,409,702 | \$1,457,739 | \$1,557,786 | \$423,747 |
| Municipal Courts (5) | \$373,678 | \$491,665 | \$433,842 | \$515,836 | \$565,752 | \$571,504 |
| Police (6) | \$2,575,296 | \$3,168,262 | \$4,382,898 | \$4,591,398 | \$4,455,131 | \$4,795,496 |
| Streets (7) | \$439,418 | \$1,007,788 | \$724,255 | \$720,370 | \$716,615 | \$750,671 |
| Fire (8) | \$2,576,815 | \$3,283,535 | \$3,811,441 | \$4,004,880 | \$3,666,993 | \$4,666,341 |
| IT (9) | \$352,183 | \$404,077 | \$671,164 | \$1,226,692 | \$1,441,387 | \$1,409,372 |
| Library (10) | \$354,380 | \$428,751 | \$513,165 | \$522,163 | \$527,120 | \$702,151 |
| Facilities (11) | \$226,784 | \$156,072 | \$242,997 | \$480,672 | \$241,459 | \$1,974,924 |
| Communications (27) | \$0 | \$0 | \$214,477 | \$200,179 | \$413,134 | \$308,321 |
| TOTAL APPROPRIATIONS | \$15,994,210 | \$17,671,602 | \$18,498,322 | \$25,019,826 | \$25,294,102 | \$24,513,476 |



GENERAL FUND SUMMARY BY CATEGORY

| REVENUES | Actual FY22 | Actual FY23 | Adopted FY24 | Revised FY24 | Estimated FY24 | Adopted FY25 |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Current Property Taxes | \$6,244,717 | \$7,670,099 | \$9,327,099 | \$9,327,099 | \$9,333,921 | \$11,708,390 |
| Delinquent Property Taxes | \$116,493 | \$115,771 | \$100,000 | \$90,000 | \$80,217 | \$100,000 |
| Penalties & Interest | \$28,940 | \$24,589 | \$25,000 | \$25,000 | \$24,623 | \$25,000 |
| Fines | \$609,631 | \$601,446 | \$600,000 | \$930,000 | \$923,207 | \$750,000 |
| Sales Tax | \$3,235,975 | \$4,234,691 | \$3,500,000 | \$4,600,000 | \$4,543,587 | \$4,600,000 |
| Franchise Fees/Taxes | \$758,113 | \$903,662 | \$800,000 | \$965,000 | \$1,204,204 | \$1,000,000 |
| Licenses & Permits | \$5,601,255 | \$3,472,732 | \$2,500,000 | \$4,100,000 | \$4,349,569 | \$2,500,000 |
| Fire Department Insurance Reimbursement | \$21,883 | \$22,082 | \$20,000 | \$36,000 | \$38,936 | \$35,000 |
| Platting & Development | \$1,269,674 | \$1,742,595 | \$500,000 | \$1,320,000 | \$1,325,341 | \$500,000 |
| Lease Revenue | \$120,118 | \$97,886 | \$125,000 | \$125,000 | \$132,975 | \$137,000 |
| Transfer In | \$406,518 | \$441,447 | \$497,765 | \$497,765 | \$497,765 | \$913,785 |
| Interest | \$209,576 | \$2,163,626 | \$241,664 | \$3,341,664 | \$3,170,479 | \$2,000,000 |
| Park Maintenance/Support | \$75,000 | \$100,000 | \$75,000 | \$100,000 | \$100,000 | \$100,000 |
| Park Rental Fees | \$133,168 | \$180,033 | \$50,000 | \$235,000 | \$236,310 | \$50,000 |
| Fire Dept/Collin County | \$51,935 | \$51,840 | \$52,000 | \$52,000 | \$50,007 | \$0 |
| Misc Income | \$0 | \$0 | \$0 | \$46,000 | \$50,239 | \$0 |
| Collin County/Library | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Library Misc | \$9,507 | \$9,356 | \$7,300 | \$6,900 | \$11,211 | \$7,300 |
| Grant Proceeds | \$57,172 | \$21,473 | \$0 | \$20,000 | \$19,895 | \$0 |
| Bond Proceeds | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Road Escrow Funds | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Road Impact Funds | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Park Escrow Funds | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Park Development Fee Funds | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Tree Landscape Escrow | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Other Revenue | \$148,276 | \$138,395 | \$102,000 | \$50,006 | \$49,959 | \$87,000 |
| Designated Fund Special Projects | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Fund Balance Contribution | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total General Fund Revenue | \$19,097,951 | \$21,991,723 | \$18,522,828 | \$25,867,434 | \$26,142,445 | \$24,513,475 |



GENERAL FUND SUMMARY BY CATEGORY

| APPROPRIATIONS | Actual FY22 | Actual FY23 | Adopted FY24 | Revised FY24 | Estimated FY24 | Adopted FY25 |
|-----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Personnel Services | \$6,055,432 | \$7,776,876 | \$9,631,014 | \$9,532,380 | \$9,695,498 | \$12,045,921 |
| Operations | \$8,090,040, | \$9,138,764 | \$7,995,255 | \$13,972,393 | \$14,018,870 | \$12,227,185 |
| Capital | \$1,496,586 | \$352,544 | \$265,730 | \$395,730 | \$354,576 | \$240,369 |
| IT Computer Replacement | \$352,183 | \$404,077 | \$609,323 | \$1,119,323 | \$1,225,159 | \$0 |
| TOTAL APPROPRIATIONS | \$15,994,241 | \$17,671,261 | \$18,498,322 | \$25,019,826 | \$25,294,102 | \$24,513,476 |



WATER FUND SUMMARY

| REVENUES | Actual FY22 | Actual FY23 | Adopted FY24 | Revised FY24 | Estimated FY24 | Adopted FY25 |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Water Sales | \$7,508,931 | \$8,321,685 | \$10,262,458 | \$10,262,458 | \$10,851,889 | \$12,248,884 |
| Water Sales - Unmetered | \$75,700 | \$44,452 | \$40,000 | \$16,000 | \$18,952 | \$40,000 |
| Meter Installation Fee | \$17,220 | \$18,130 | \$0 | \$12,000 | \$13,380 | \$0 |
| Penalties & Reconnects | \$198,700 | \$205,601 | \$200,000 | \$280,000 | \$285,351 | \$250,000 |
| Meter Sales | \$400,023 | \$347,539 | \$289,500 | \$259,500 | \$270,516 | \$289,500 |
| Sewer Sales | \$4,827,660 | \$5,508,713 | \$6,346,176 | \$7,346,176 | \$7,323,689 | \$8,642,250 |
| Sewer Inspections | \$31,610 | \$60,645 | \$50,000 | \$90,000 | \$93,760 | \$50,000 |
| Sewer Use - City of Anna | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Garbage Sales | \$951,605 | \$1,190,174 | \$1,100,955 | \$1,400,955 | \$1,417,331 | \$1,358,500 |
| Garbage Administration | \$167,308 | \$191,194 | \$193,593 | \$223,593 | \$224,003 | \$214,500 |
| Bond Proceeds | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Interest | \$28,843 | \$334,994 | \$100,000 | \$420,000 | \$554,157 | \$400,000 |
| Franchise Fees | \$46,465 | \$142,600 | \$60,000 | \$160,000 | \$125,162 | \$160,000 |
| Convenience Fees | \$168,306 | \$195,255 | \$170,000 | \$240,000 | \$245,253 | \$170,000 |
| Misc Income | \$32,572 | \$26,769 | \$0 | \$87,000 | \$37,701 | \$0 |
| W/WW Impact Fees | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| W/WW Tap Fees | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4A/4B Throckmorton Sewer Participation | \$225,406 | \$229,112 | \$227,536 | \$227,536 | \$227,536 | \$0 |
| NTMWD Participation Stiff Creek Sewer | \$320,000 | \$298,667 | \$277,333 | \$277,333 | \$277,333 | \$277,333 |
| CCN Acquisition Fees | \$0 | \$0 | \$0 | \$19,000 | \$19,041 | \$0 |
| Gain/Loss on Sale of Fixed Assets | \$0 | \$0 | \$0 | \$24,000 | \$24,305 | \$0 |
| Transfer In | \$150,600 | \$0 | \$0 | \$0 | \$0 | \$0 |
| TOTAL REVENUES | \$15,150,948 | \$17,115,530 | \$19,317,551 | \$21,345,551 | \$22,009,359 | \$24,100,967 |



WATER FUND SUMMARY

| APPROPRIATIONS | Actual FY22 | Actual FY23 | Adopted FY24 | Revised FY24 | Estimated FY24 | Adopted FY25 |
|-----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Water | \$5,094,440 | \$6,322,289 | \$7,594,745 | \$7,573,607 | \$7,501,119 | \$9,071,613 |
| Wastewater | \$2,070,076 | \$2,710,331 | \$3,088,312 | \$4,783,312 | \$3,991,700 | \$6,114,634 |
| Garbage | \$984,463 | \$1,221,346 | \$1,133,732 | \$1,453,732 | \$1,453,493 | \$1,359,750 |
| Utility Billing | \$984,814 | \$1,341,350 | \$1,247,593 | \$1,427,434 | \$1,427,585 | \$1,665,009 |
| IT | \$69,534 | \$90,133 | \$142,705 | \$112,705 | \$162,437 | \$307,715 |
| Debt | \$3,027,075 | \$3,061,558 | \$3,506,661 | \$3,069,161 | \$3,072,591 | \$4,055,275 |
| Operational Reserves | \$2,465,058 | \$1,599,841 | \$2,101,564 | \$2,506,944 | \$3,761,194 | \$803,707 |
| TOTAL APPROPRIATIONS | \$14,695,460 | \$16,346,848 | \$18,815,312 | \$20,926,895 | \$21,370,119 | \$23,377,703 |



FUND BALANCES

| GENERAL FUND | Actual FY22 | Actual FY23 | Adopted FY24 | Estimated FY24 | Adopted FY25 |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| Beginning Fund Balance | \$15,119,464 | \$18,046,590 | \$22,613,925 | \$22,613,925 | \$25,145,833 |
| Appropriations to Operating Budget | | | | | |
| Designated Funds | \$2,545,158 | \$3,947,219 | \$365,116 | \$1,690,897 | \$545,536 |
| Undesignated Funds | \$381,968 | \$620,117 | \$424,505 | \$841,011 | \$1,000,000 |
| ENDING FUND BALANCE | \$18,046,590 | \$22,613,925 | \$23,403,547 | \$25,145,833 | \$26,691,369 |
| # of Days of Operating Funds | 95 | 92 | 96 | 83 | 88 |
| Includes: | | | | | |
| Court Building Security Fund | \$86,103 | \$94,784 | \$103,000 | \$106,473 | \$115,000 |
| Court Technology Fund | \$3,881 | \$1,835 | \$2,000 | \$3,377 | \$5,000 |
| Court Local Truancy Prevention Fund | \$19,077 | \$28,513 | \$38,000 | \$42,299 | \$54,299 |
| Court Municipal Jury Fund | \$382 | \$552 | \$727 | \$782 | \$1,000 |
| Court-Police Ticket Writer Depr/Replacement Fund | \$16,725 | \$22,948 | \$29,171 | \$28,171 | \$28,171 |
| Economic Development Designated Fund | \$140,000 | \$160,000 | \$180,000 | \$180,000 | \$180,000 |
| Designated IT Replacement Fund | \$157,099 | \$186,184 | \$324,069 | \$722,382 | \$832,965 |
| City Hall R&R Fund | \$153,437 | \$168,437 | \$183,437 | \$183,437 | \$433,437 |
| Special Projects - Designated Fund | \$4,245,365 | \$4,245,365 | \$4,245,365 | \$4,870,365 | \$4,870,365 |
| Designated Capital Project Fund | \$3,595,135 | \$3,595,135 | \$3,595,135 | \$2,595,135 | \$2,595,135 |
| Designated Facilities Fund | \$0 | \$3,700,000 | \$3,700,000 | \$4,700,000 | \$4,700,000 |
| Designated Tree Landscape Escrow | \$225,298 | \$236,873 | \$236,873 | \$236,873 | \$236,873 |
| Designated PEG Franchise Fees | \$34,542 | \$38,236 | \$39,463 | \$40,671 | \$45,671 |
| Designated Body Camera Replacement Fund | \$18,373 | \$6,992 | \$16,944 | \$12,411 | \$12,411 |
| Designated Road Repair & Replacement Fund | \$469,608 | \$626,144 | \$782,680 | \$782,680 | \$939,216 |
| Police Drug & Seizure Acct | \$23,751 | \$23,996 | \$24,246 | \$26,953 | \$28,000 |
| Vehicle Replacement Fund | \$0 | \$0 | \$0 | \$660,000 | \$660,000 |
| Designated Sale of Land | \$5,047,500 | \$5,047,500 | \$5,047,500 | \$5,047,500 | \$5,047,500 |
| Designated Fund Balances | \$14,236,275 | \$18,183,494 | \$18,548,610 | \$20,239,508 | \$20,785,043 |
| General Fund Undesignated Balance | \$3,810,314 | \$4,430,431 | \$4,854,936 | \$4,906,326 | \$5,906,326 |



FUND BALANCES

| WATER FUND | Actual FY22 | Actual FY23 | Adopted FY24 | Estimated FY24 | Adopted FY25 |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| Beginning Fund Balance | \$2,404,137 | \$2,859,626 | \$3,735,365 | \$3,735,365 | \$4,139,179 |
| Operating Budget | \$455,489 | \$875,739 | \$502,420 | \$403,814 | \$979,496 |
| Designated IT Replacement Fund | \$19,377 | \$24,213 | \$36,649 | \$29,958 | \$61,638 |
| Des Fund: Dep Repair & Replace | \$1,174,058 | \$1,173,709 | \$1,109,919 | \$1,330,566 | \$1,371,193 |
| Des Fund: Working Cap/Events | \$988,861 | \$1,127,470 | \$1,175,061 | \$1,496,702 | \$1,846,191 |
| Des Fund: Debt Capacity Reserve | \$1,885,165 | \$2,783,187 | \$4,306,792 | 4,544,292 | \$5,185,157 |
| Des Fund: Utility Wholesale Offset | \$227,275 | \$227,275 | \$394,433 | \$227,275 | \$0 |
| Des Fund: Special Projects | \$0 | \$0 | \$0 | \$1,474,000 | \$0 |
| ENDING FUND BALANCE | \$2,859,626 | \$3,735,365 | \$4,237,785 | \$4,139,179 | \$5,118,675 |
| # of Days of Operating Funds | 85 | 92 | 93 | 86 | 82 |
| TIF FUND | | | | | |
| Beginning Fund Balance | \$1,233,723 | \$1,418,708 | \$1,550,846 | \$1,605,002 | \$1,947,663 |
| Appropriations | \$1,287,701 | \$1,284,081 | \$1,285,491 | \$1,401,481 | \$1,413,961 |
| Additions to Fund | \$1,472,685 | \$1,470,375 | \$1,607,524 | \$1,636,231 | \$1,925,148 |
| ENDING FUND BALANCE | \$1,418,708 | \$1,605,002 | \$1,872,879 | \$1,839,751 | \$2,458,849 |
| TRANSPORTATION CONSTRUCTION FUND | | | | | |
| Beginning Fund Balance | \$19,493,515 | \$10,833,388 | \$18,197,548 | \$18,441,249 | \$22,064,763 |
| Appropriations | \$8,737,921 | \$7,604,746 | \$18,197,548 | \$2,900,631 | \$22,064,763 |
| Bond Proceeds/Grants | \$77,793 | \$15,212,608 | \$0 | \$6,524,144 | \$0 |
| Undesignated Funds | \$0 | \$0 | \$0 | \$0 | \$0 |
| ENDING FUND BALANCE | \$10,833,388 | \$18,441,249 | \$0 | \$22,064,763 | \$0 |
| ROADWAY IMPACT FEE FUNDS | | | | | |
| Beginning Fund Balance | \$5,092,707 | \$11,748,952 | \$15,751,788 | \$15,852,445 | \$17,190,767 |
| Appropriations | \$1,245,846 | \$380,832 | \$2,538,330 | \$4,673,370 | \$3,483,562 |
| Additions to Fund | \$7,902,091 | \$4,484,325 | \$2,641,919 | \$6,011,692 | \$2,264,502 |
| ENDING FUND BALANCE | \$11,748,952 | \$15,852,445 | \$15,855,377 | \$17,190,767 | \$15,971,706 |



FUND BALANCES

| ROAD ESCROW FUNDS | Actual FY22 | Actual FY23 | Adopted FY24 | Estimated FY24 | Adopted FY25 |
|----------------------------------|--------------------|--------------------|--------------------|---------------------|--------------------|
| Beginning Fund Balance | \$362,977 | \$112,977 | \$165,393 | \$165,393 | \$165,393 |
| Appropriations | \$250,000 | | | | |
| Additions to Fund | | \$52,416 | | | |
| ENDING FUND BALANCE | \$112,977 | \$165,393 | \$165,393 | \$165,393 | \$165,393 |
| | | | | | |
| UTILITY CONSTRUCTION FUND | | | | | |
| Beginning Fund Balance | \$5,747,717 | \$4,749,067 | \$248,283 | \$212,080 | \$3,324,903 |
| Appropriations | \$998,650 | \$4,536,987 | \$248,283 | \$1,496,688 | \$3,324,903 |
| Additions to Fund | | | | \$4,609,510 | |
| ENDING FUND BALANCE | \$4,749,067 | \$212,080 | \$0 | \$3,324,903 | \$0 |
| | | | | | |
| WATER/WASTEWATER TAP FUND | | | | | |
| Beginning Fund Balance | \$2,388,690 | \$1,799,517 | \$1,843,517 | \$1,843,517 | \$2,440,690 |
| Appropriations | \$597,172 | | | | |
| Additions to Fund | \$8,000 | \$44,000 | | | \$597,172 |
| ENDING FUND BALANCE | \$1,799,517 | \$1,843,517 | \$1,843,517 | \$2,440,690 | \$2,440,690 |
| | | | | | |
| WATER/WASTEWATER IMPACT FEE FUND | | | | | |
| Beginning Fund Balance | \$4,197,833 | \$5,707,282 | \$6,849,591 | \$7,799,734 | \$5,055,896 |
| Appropriations | \$1,524,378 | \$1,030,271 | \$69,149 | \$4,439,804 | \$681,398 |
| Additions to Fund | \$3,033,827 | \$3,122,724 | \$1,937,600 | \$1,695,966 | \$1,660,800 |
| ENDING FUND BALANCE | \$5,707,282 | \$7,799,734 | \$8,718,042 | \$5,055,896 | \$6,035,298 |
| | | | | | |
| PARK CONSTRUCTION FUND | | | | | |
| Beginning Fund Balance | \$12,639,822 | \$2,931,420 | \$1,824,828 | \$1,807,320 | \$10,736,702 |
| Appropriations | \$9,734,731 | \$1,197,460 | \$1,824,828 | \$3,858,989 | \$10,736,702 |
| Additions to Fund | \$26,329 | \$73,360 | | | \$12,788,372 |
| ENDING FUND BALANCE | \$2,931,420 | \$1,807,320 | \$0 | \$10,736,702 | \$0 |



FUND BALANCES

| PARK DEVELOPMENT FEE FUNDS | Actual FY22 | Actual FY23 | Adopted FY24 | Estimated FY24 | Adopted FY25 |
|-------------------------------|--------------------|---------------------|---------------------|---------------------|---------------------|
| Beginning Fund Balance | \$4,383,099 | \$9,844,290 | \$12,710,567 | \$12,710,567 | \$14,994,148 |
| Appropriations | \$915,809 | \$1,036,223 | \$918,419 | \$918,419 | \$7,049,444 |
| Additions to Fund | \$6,377,000 | \$3,902,500 | \$2,800,000 | \$3,202,000 | \$2,400,000 |
| ENDING FUND BALANCE | \$9,844,290 | \$12,710,567 | \$14,592,148 | \$14,994,148 | \$10,344,704 |

NON-DEPARTMENTAL SUMMARY



Purpose Statement

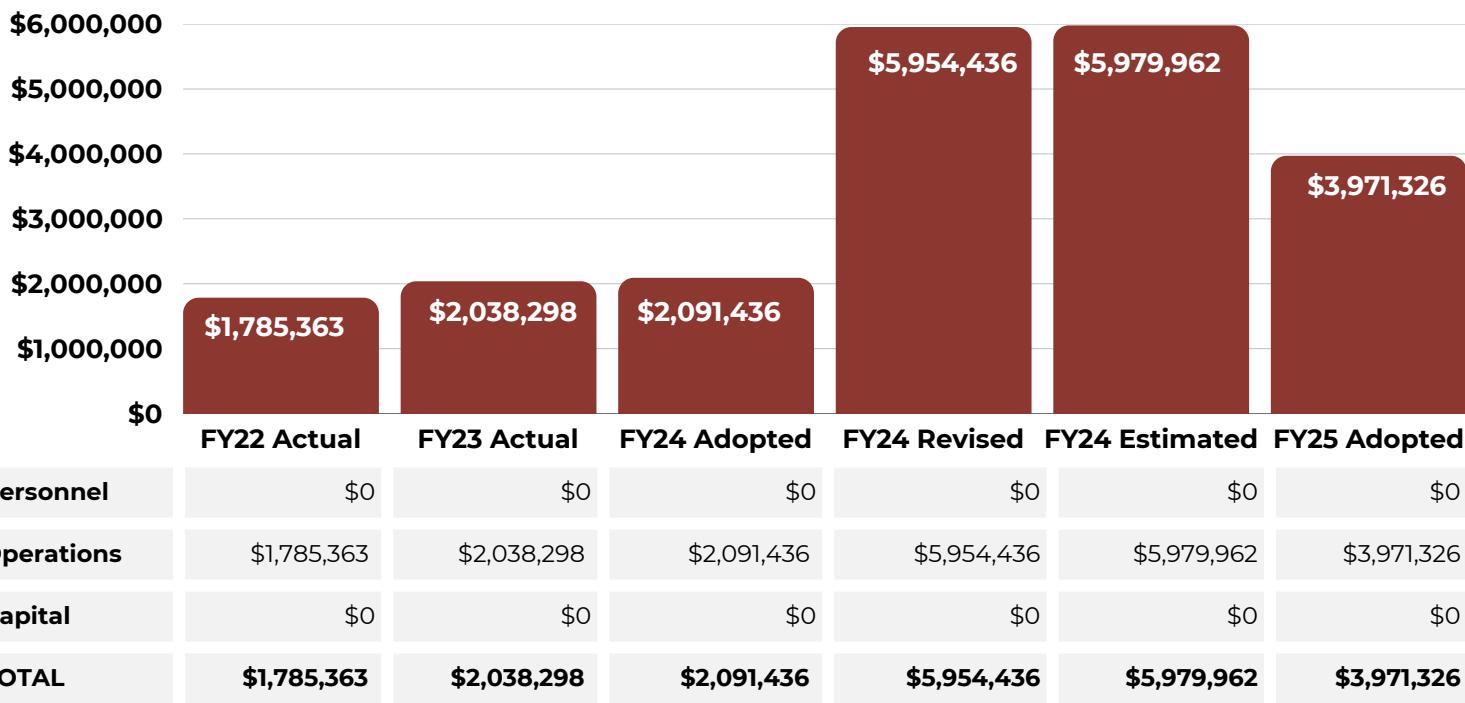
The Non-Departmental budget fund serves as an interdepartmental resource to fund activities and purchases that benefit the entire organization and community. The Non-Departmental account funds items such as insurance, legal, engineering, appraisal district, animal control, utilities for city hall, and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

Service Overview

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.



Department Expenditures



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.

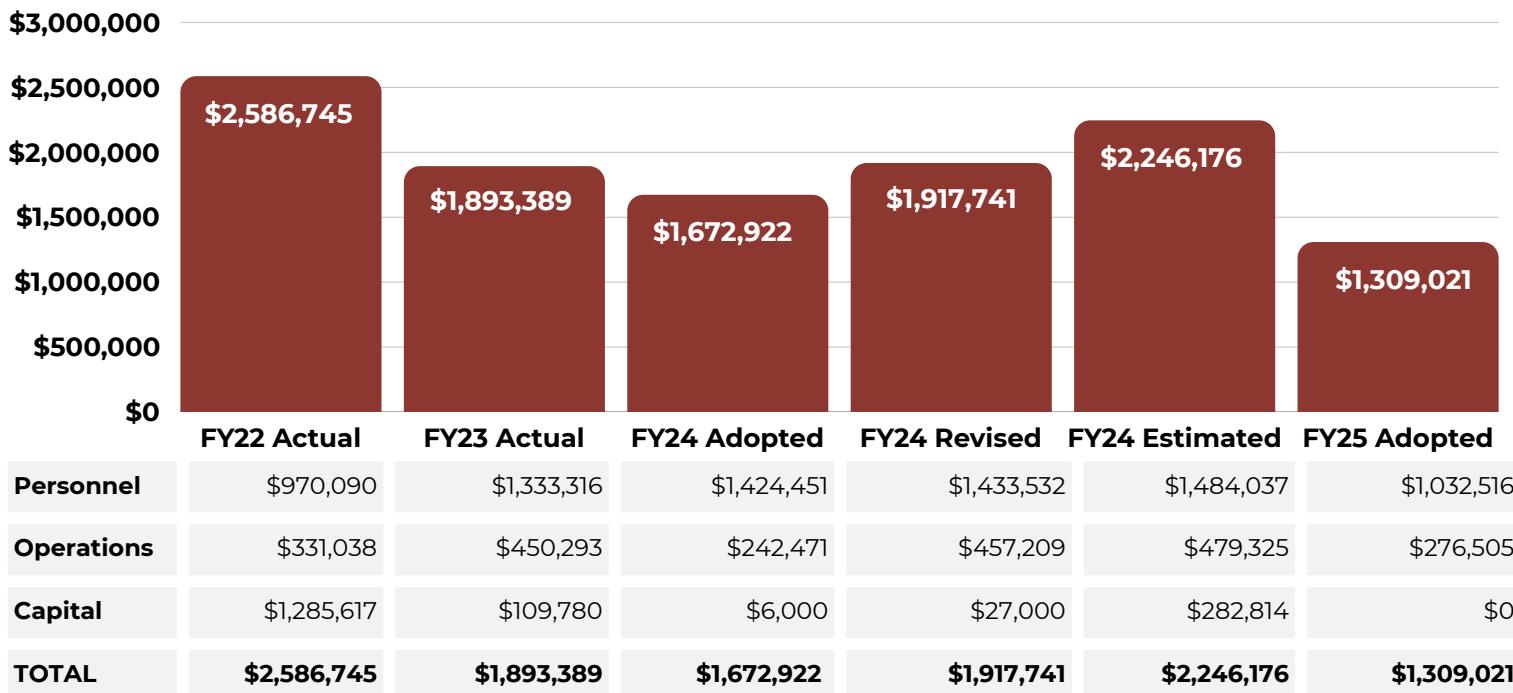
Service Overview

The Administration Department Staff coordinates the operational aspects of the City and facilitates the efforts of the City Manager and the City Council. The Administration Department also supports roles in responding to the needs of the residents of Melissa.

The City Secretary's office is responsible for the preparation of City Council packets, agendas, meeting minutes, administration of the City's elections, and the annual Boards and Commissions appointment process. The City Secretary's office also maintains the city-wide records management program, the city's code of ordinances, and Texas Alcoholic Beverage Commission (TABC) applications.



Department Expenditures





ADMINISTRATION SUMMARY



Personnel Schedule

| | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|--|-------------|-------------|--------------|--------------|
| City Manager | 1 | 1 | 1 | 1 |
| Assistant City Manager | 0 | 0 | 0 | 1 |
| Executive Director of Administrative Services | 0 | 0 | 0 | 1 |
| Executive Director of Development | 0 | 1 | 1 | 0 |
| City Secretary | 1 | 1 | 1 | 1 |
| Assistant to City Manager | 0 | 0 | 0 | 1 |
| Administrative Assistant | 0 | 0 | 0 | 1 |
| Finance Director* | 1 | 1 | 1 | 0 |
| Senior Accountant* | 0 | 0 | 2 | 0 |
| Staff Accountant * | 1 | 2 | 1 | 0 |
| Accounting Clerk* | 1 | 1 | 1 | 0 |
| Human Resources Director* | 1 | 1 | 1 | 0 |
| HR Generalist* | 0 | 1 | 1 | 0 |
| Communications** | 0 | 1 | 0 | 0 |
| TOTAL | 6 | 10 | 10 | 6 |

* Moving to new Departments in FY25 - Finance & Human Resources

** Moved to its own Department in FY24

Goals & Objectives

- To monitor the effectiveness of all City Operations.
- To provide the Mayor and the City Council with administrative support necessary to implement policy.
- To respond to citizens' concerns in a timely manner.
- To communicate clearly and effectively with the City Council and to communicate with the organization on City Council policy and direction.
- To continue training of newly elected/appointed officers as required by the Texas Open Meetings Act.
- To finalize all scanning and filing of documents and organize filed documents so that they are readily available if needed.

FINANCE SUMMARY



Purpose Statement

It is the mission of the Finance Department to provide financial accountability to the City Council and residents of the City of Melissa. We are committed to ensuring fiscal transparency, prudent financial management, and effective allocation of resources. We aim to support the City's strategic initiatives by delivering accurate financial reporting, maintaining robust internal controls, and promoting responsible budgeting practices. Through our dedicated efforts, we aim to foster trust, support community development, and enhance the overall financial health of the City.

Service Overview

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 auditors, hired by the City Council, to monitor internal controls. The Finance department provides financial reporting to the citizens of Melissa, the City Council, the City Manager, City Department heads, bond holders, MCEDC, and other Boards and Commissions including the newly formed Crime Control & Prevention District and Fire Control, Prevention, and Emergency Medical Services District



Department Expenditures*

\$600,000

\$500,000

\$400,000

\$300,000

\$200,000

\$100,000

\$0

\$570,982

| | FY22 Actual | FY23 Actual | FY24 Adopted | FY24 Revised | FY24 Estimated | FY25 Adopted |
|-------------------|-------------|-------------|--------------|--------------|----------------|------------------|
| Personnel | \$0 | \$0 | \$0 | \$0 | \$0 | \$469,438 |
| Operations | \$0 | \$0 | \$0 | \$0 | \$0 | \$101,544 |
| Capital | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| TOTAL | \$0 | \$0 | \$0 | \$0 | \$0 | \$570,982 |

*Finance has moved to its own department in FY25. It was previously funded out of the Administration Department.



FINANCE SUMMARY



Personnel Schedule

| | FY25 Adopted |
|-----------------------|--------------|
| Finance Director | 1 |
| Senior Accountant | 1 |
| Accounting Specialist | 1 |
| Accounting Clerk | 1 |
| TOTAL | 4 |

*Split and moved into new Finance Budget FY25

Key Indicators of Performance

| Key Indicators | FY23 Estimated | FY24 Estimated | FY25 Adopted |
|---|----------------|----------------|--------------|
| 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 |

Goals & Objectives

- Provide financial reporting with Generally Accepted Accounting Principles that receives the Government Finance Officer's Association (GFOA) Certification of Achievement.



HUMAN RESOURCES



Purpose Statement

It is the mission of the City of Melissa's Human Resources Department to empower our organization by fostering a diverse, inclusive, and engaged workforce. We strive to attract, develop, and retain talent through innovative and equitable practices. Our mission is to support the personal and professional growth of every employee, ensuring they have the tools and opportunities to contribute effectively to our organizational goals. With a commitment to integrity, fairness, and continuous improvement, we aim to create a positive and supportive work culture where collaboration and excellence thrive.

Service Overview

The City of Melissa Human Resources services encompass a broad range of functions that are essential to organizational success. These services typically include recruitment and onboarding processes to attract and integrate talent, training and development initiatives to enhance employee skills and performance, performance management systems to evaluate and improve employee contributions, employee relations to maintain a positive workplace culture and employee engagement, and compensation and benefits administration to ensure fair and competitive remuneration packages. Additionally, HR services often involve compliance with employment laws and regulations, fostering diversity and inclusion, and strategic workforce planning aligned with organizational goals, all aimed at optimizing employee productivity, satisfaction, and overall organizational performance.

Department Expenditures*

\$500,000

\$400,000

\$300,000

\$200,000

\$100,000

\$472,679

\$0

| | FY22 Actual | FY23 Actual | FY24 Adopted | FY24 Revised | FY24 Estimated | FY25 Adopted |
|-------------------|-------------|-------------|--------------|--------------|----------------|------------------|
| Personnel | \$0 | \$0 | \$0 | \$0 | \$0 | \$407,564 |
| Operations | \$0 | \$0 | \$0 | \$0 | \$0 | \$65,115 |
| Capital | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| TOTAL | \$0 | \$0 | \$0 | \$0 | \$0 | \$472,679 |

*Human Resources has moved to its own department in FY25. It was previously funded out of the Administration Department.

HUMAN RESOURCES



Personnel Schedule

| | FY25 Adopted |
|-----------------------------------|--------------|
| Human Resources Director | 1 |
| Human Resources Generalist | 1 |
| TOTAL | 2 |

**Split and moved into new Human Resources Budget FY25*

Key Indicators of Performance

| Key Indicators | FY22 | FY23 | FY24 | FY24 |
|---|----------|---------|---------|------------|
| Time to fill a position | 110 Days | 43 Days | 34 Days | 30-40 Days |
| Retention Rate | 23% | 13% | 9% | under 10% |
| Employee Engagement and Satisfaction | 78.26% | 71.25% | 75% | 75% |

Goals & Objectives

- Develop a skilled and motivated workforce by implementing a training and development program to enhance employee skills; provide career development opportunities and foster a culture of continuous learning and innovation.
- Promote employee well-being by creating wellness initiatives such as fitness programs, mental health support, and healthy lifestyles campaigns.
- Develop a pipeline of future leaders and key talent by identifying high-potential employees and create personalized development plans; prepare current leaders for future leadership transitions through mentoring and training.
- Provide Safety Training and Education by developing and delivering comprehensive safety training programs for all employees; ensure that new hires receive thorough safety training.

DEVELOPMENT SERVICES SUMMARY



Purpose Statement

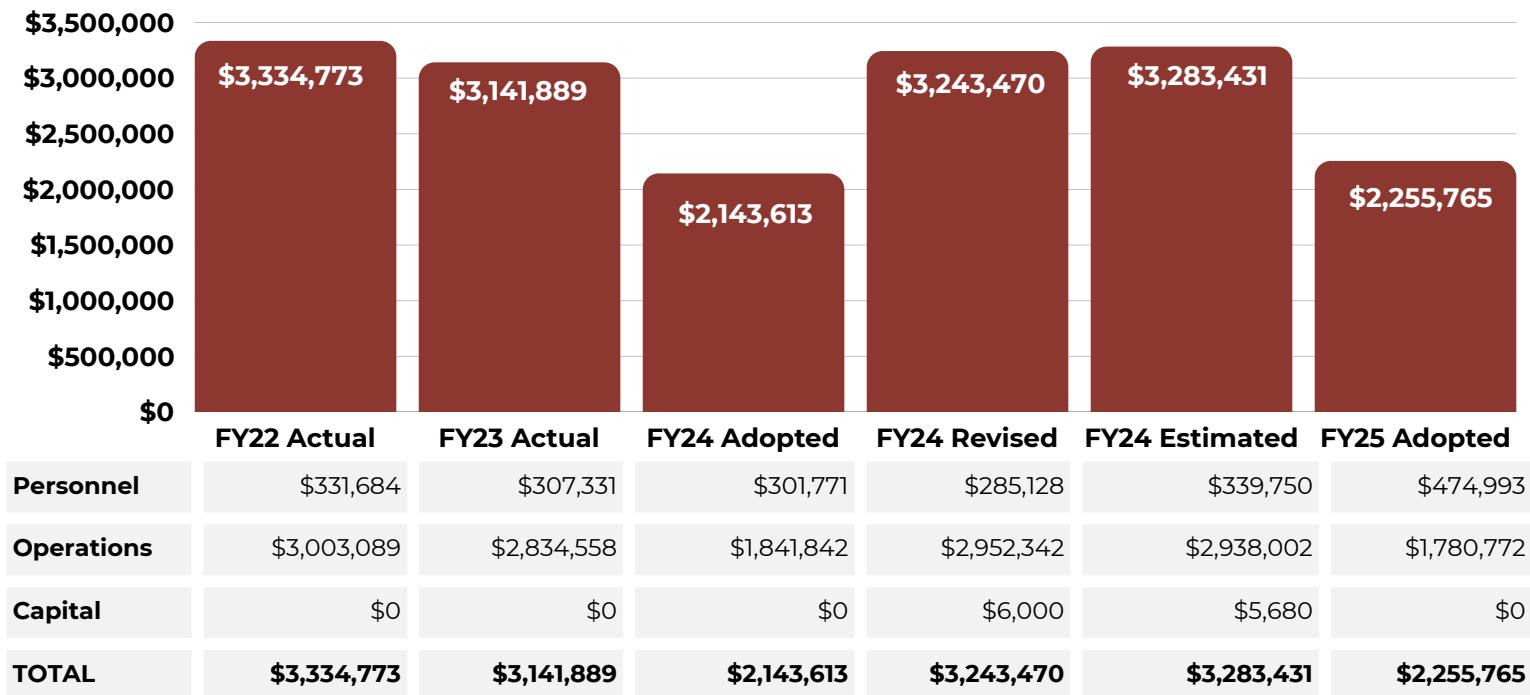
It is the mission of the Development and Neighborhood Services Department to provide planning, zoning, and permitting services ensuring quality development and construction in the City of Melissa.

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.



Department Expenditures





DEVELOPMENT SERVICES SUMMARY



Personnel Schedule

| | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|-------------|-------------|--------------|--------------|
| Development Services Director | 1 | 0 | 0 | 1 |
| Assistant Director of Development Services | 0 | 1 | 1 | 1 |
| Development Services Manager | 1 | 1 | 1 | 1 |
| Development Assistant | 1 | 1 | 1 | 1 |
| Permit Clerk | .5 | .5 | .5 | 1 |
| TOTAL | 3.5 | 3.5 | 3.5 | 5 |

Key Indicators of Performance

| Key Indicators | FY23 Actual | FY24 Estimated | FY25 Projected |
|---|-------------|----------------|----------------|
| # of Residential Permits | 903 | 700 | 750 |
| # of Permit Issued | 2202 | 1700 | 1850 |
| # of Certificate of Occupancies Issued | 24 | 25 | 25 |

Goals & Objectives

- To respond to citizens' 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.



CODE SUMMARY



Purpose Statement

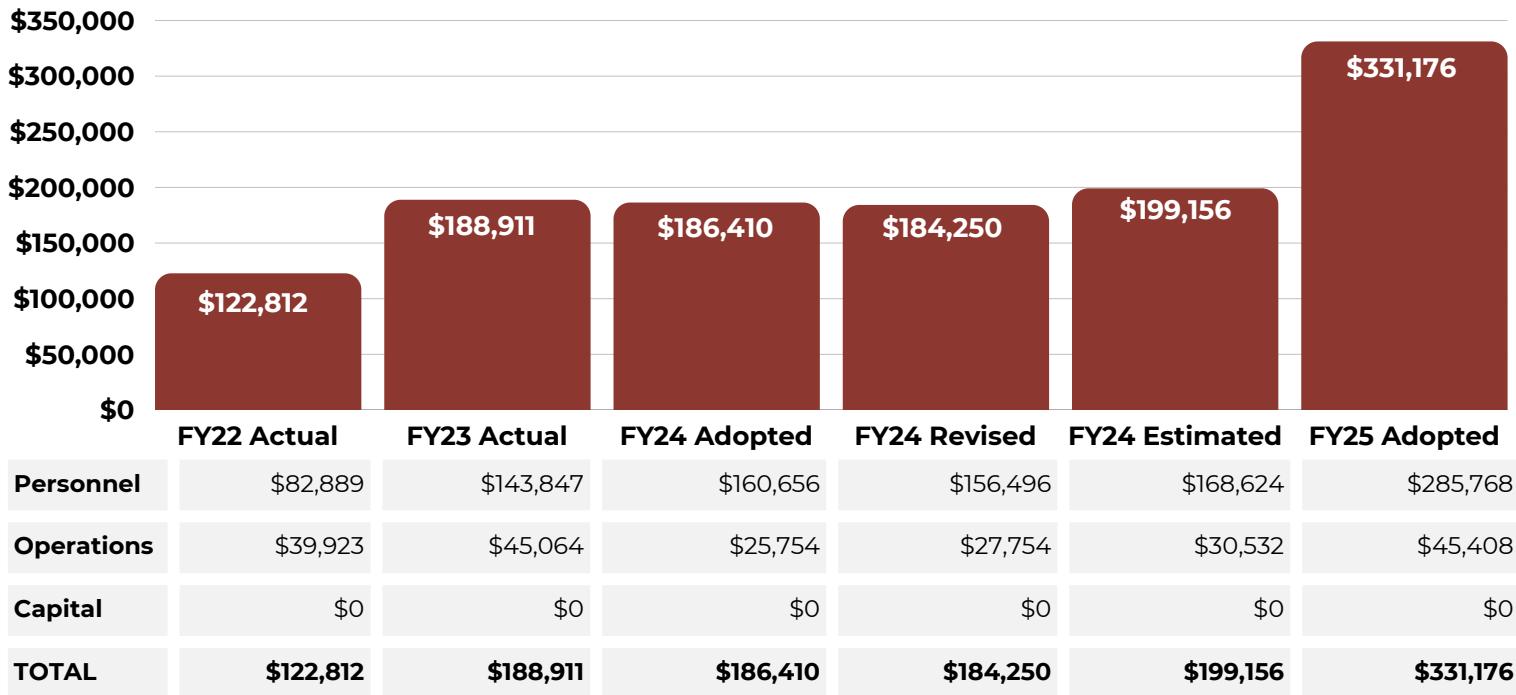
The Code Compliance Department strives to promote and protect the health, safety, and welfare of all Melissa citizens by monitoring and ensuring compliance with City of Melissa ordinances.

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 Officers and (1) Code Compliance Manager.



Department Expenditures





CODE SUMMARY



Personnel Schedule

| | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|--------------------------------|-------------|-------------|--------------|--------------|
| Code Compliance Manager | 0 | 0 | 0 | 1 |
| Code Compliance Officer | 2 | 2 | 2 | 2 |
| TOTAL | 2 | 2 | 2 | 3 |

Key Indicators of Performance

| Key Indicators | FY23 Actual | FY24 Estimated | FY25 Projected |
|--|-------------|----------------|----------------|
| % of Citizens Complaints Investigated within 24 Business Hours of Receipt | 98% | 98% | 98% |
| % of Code Issues Resolved via Voluntary Compliance | 96% | 97% | 97% |
| # of Code Issues Investigated | 1611 | 1790 | 2100 |
| # of Hours of Training | 54 | 30 | 68 |

Goals & Objectives

- To strive for voluntary compliance with City of Melissa ordinances through personal outreach and education, including outreach to Homeowners' Associations.
- To investigate customer complaints within 24 hours of initial contact.
- To proactively monitor and ensure compliance with City of Melissa ordinances to help resolve code issues before they are reported by citizens.
- To 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.
- To 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.

CULTURAL SERVICES SUMMARY



Purpose Statement

The Department of Cultural Services is dedicated to enriching the lives of our community members by providing diverse recreational and cultural programs, events, and activities that foster connection, learning, and celebration. We strive to foster a vibrant and connected community through the promotion of arts, heritage, outdoor recreation, and special events. Our mission is to enhance the cultural fabric of our City by creating opportunities for all residents to engage, learn, and celebrate together.

Service Overview

The Department of Cultural Services is committed to enhancing the quality of life for all residents by offering an array of recreational and cultural programs, events, and activities. We coordinate and supervise a variety of fee-based and non-fee-based programs, including outdoor recreation, arts and cultural events, educational workshops, and community festivals. Through our services, we strive to promote cultural awareness, foster community engagement, and support the well-being and enrichment of our City's diverse population.



Department Expenditures*

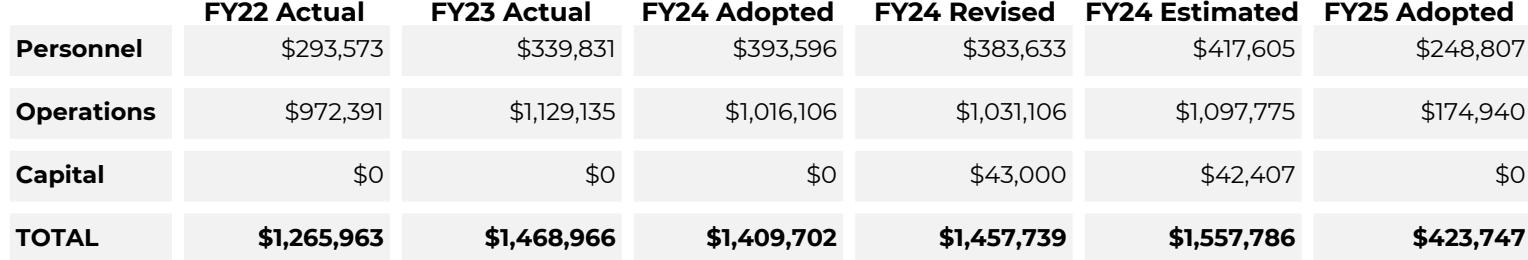
\$2,000,000

\$1,500,000

\$1,000,000

\$500,000

\$0



*This department was previously Parks. In FY25, it has split into two departments: Cultural Services and Facilities.



CULTURAL SERVICES SUMMARY



Personnel Schedule

| | FY25 Adopted |
|---------------------------|--------------|
| Parks Director | 1 |
| Cultural Services Manager | 1 |
| TOTAL | 2 |

Key Indicators of Performance

To show the workload and success of the Department of Cultural Services, we will track key performance measures like event participation, aiming for a 10% increase, and community satisfaction, maintaining a 90% satisfaction rate. We will introduce at least two new events/programs annually, increase volunteer participation by 20%, and boost revenue by 15% through program fees and grants. Additionally, we will monitor event participation, aiming for a 15% increase. Regularly reporting these metrics, along with qualitative feedback and operational efficiency, will ensure transparency and highlight the positive impact of our programs and events on the community.

Goals & Objectives

The Department of Cultural Services aims to enrich community life through diverse recreational and cultural programs, promoting cultural awareness and community connection. Our goals include offering new programs and hosting community events annually, developing partnerships to co-host cultural events, and implementing educational workshops. We are committed to maintaining and improving recreational facilities and trails, fostering community engagement through volunteerism and advisory boards, and ensuring financial sustainability by diversifying funding sources and implementing cost-saving measures. Additionally, we focus on enhancing staff development and program quality through ongoing training and a performance evaluation system, while encouraging innovation within our team.



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.

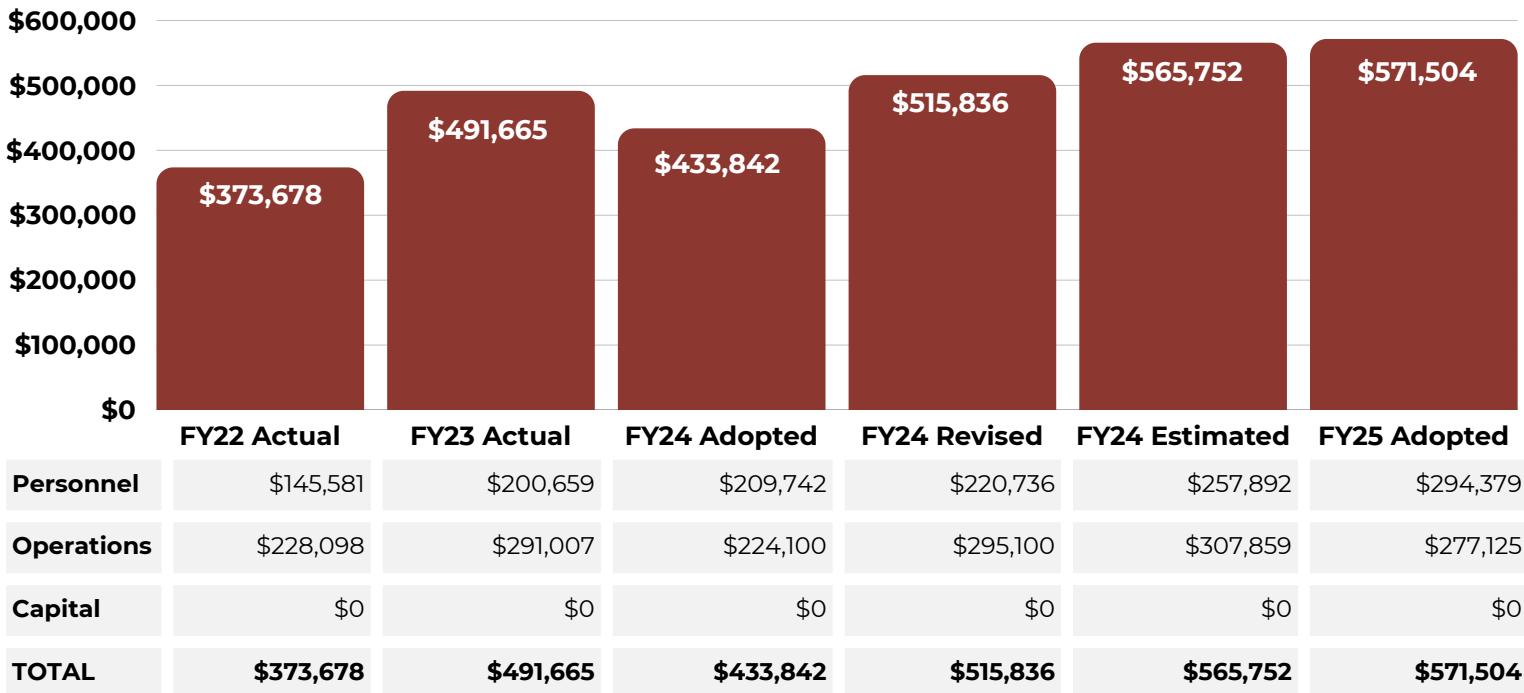
Service Overview

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.



Department Expenditures





MUNICIPAL COURT SUMMARY



Personnel Schedule

| | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---------------------|-------------|-------------|--------------|--------------|
| Court Administrator | 1 | 1 | 1 | 1 |
| Court Clerk | .5 | .5 | 1 | 2 |
| TOTAL | 1.5 | 1.5 | 2 | 3 |

Key Indicators of Performance

| Key Indicators | FY23 Actual | FY24 Estimated | FY25 Projected |
|--|-------------|----------------|----------------|
| Number of Warrants Cleared | 750 | 750 | 750 |
| Warrants Cleared through Warrant Round Up | 100 | 100 | 100 |
| Warrant Fine Revenue Collected During Warrant Round Up | \$24,000 | \$25,000 | \$30,000 |

Activity Workload

| Activity | FY23 Actual | FY24 Estimated | FY25 Projected |
|--|-------------|----------------|----------------|
| Number of Cases Filed | 3,000 | 4,600 | 6,400 |
| Number of Cases Scheduled for Court Appearance | 2,200 | 4,171 | 5,561 |
| Number of Warrants Issued | 1,200 | 3,245 | 4,000 |
| Municipal Court Fine Revenue Retained by City | \$370,775 | \$642,246 | \$893,568 |



MUNICIPAL COURT SUMMARY



Goals & Objectives

- Perform 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 Clerk's Certification Program.
- Participation in area and state-wide warrant round ups.
- Diligently pursue 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.
- Improve court technology through paperless handling of citations.
- Updating the court website with new forms for access to court documents.
- Maintain the new feature on the Court website for fillable forms
- Maximize usage of all programs in Incode Case Management System
- Research adding an additional court date or afternoon session in order to schedule court appearances in a timely manner
- Engaging the warrant officer to collect on cases prior to adding warrants and collection fees.

POLICE DEPARTMENT SUMMARY



Purpose Statement

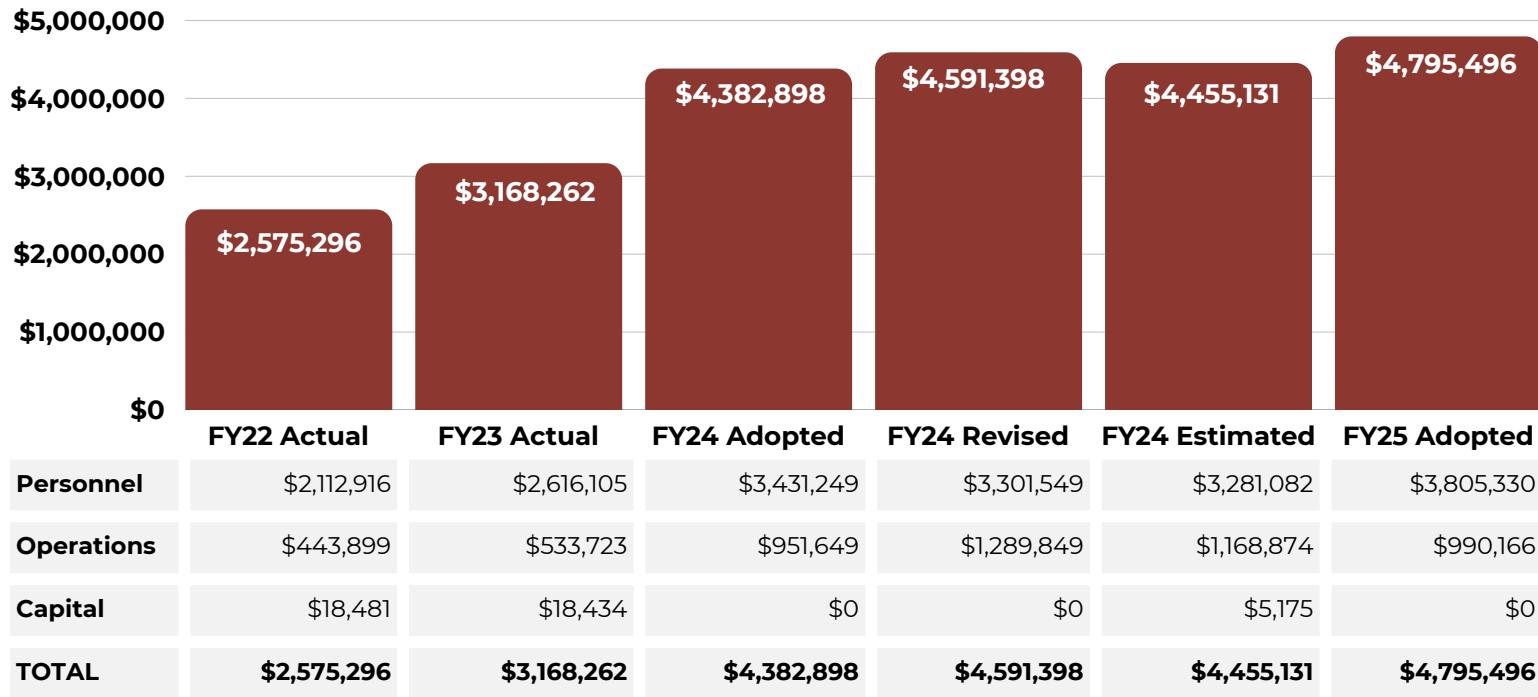
The Melissa Police Department is dedicated to ensuring the safety and security of all residents by actively working to reduce crime and maintain public order. We strive to foster a strong partnership with the community, recognizing that collaborative efforts are essential in achieving our shared goal of a safe and thriving city.

Service Overview

The Police Department provides protection of life and property to the citizens of Melissa through increased traffic enforcement and neighborhood patrols. With the adoption of the Crime Control District, recently approved by the voters, we are grateful for the community's support in enhancing our efforts. The line item/categorical increases/decreases reflect the maintenance of the services currently offered by the City of Melissa. This budget is supplemented by funding allocated by the Crime Control & Prevention District, voted for by City of Melissa residents in 2024.



Department Expenditures





POLICE DEPARTMENT SUMMARY



Personnel Schedule

| | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---------------------------|-------------|-------------|--------------|--------------|
| Chief of Police | 1 | 1 | 1 | 1 |
| Assistant Chief of Police | 1 | 1 | 1 | 1 |
| Administrative Sergeant | 1 | 1 | 1 | 1 |
| Patrol Sergeant | 2 | 2 | 4 | 5 |
| Detective | 2 | 2 | 3 | 3 |
| Patrol Officer | 11 | 13 | 13 | 15 |
| Police Services Officer | 1 | 1 | 1 | 1 |
| Executive Assistant | 0 | 0 | 0 | 1 |
| Administrative Assistant | .5 | 1 | 1 | 1 |
| Warrant Officer | .5 | .5 | .5 | .5 |
| TOTAL | 20 | 22.5 | 25.5 | 29.5 |
| Reserve Officer | 4 | 4 | 4 | 4 |

Key Indicators of Performance

| Activity | FY22 Actual | FY23 Actual | FY24 Estimated | FY25 Projected |
|-------------------|-------------|-------------|----------------|----------------|
| Calls for Service | 7,412 | 9,965 | 11,257 | 12,833 |
| Traffic Stops | 5,432 | 5,766 | 8,432 | 10,388 |
| Citations Issued | 3,498 | 2,192 | 3,356 | 4,127 |
| Property Crime | 51 | 84 | 132 | 162 |
| Arrests | 439 | 203 | 342 | 420 |
| Accidents | 419 | 479 | 604 | 432 |



POLICE DEPARTMENT SUMMARY



Activity Workload

| Activity | FY22 Actual | FY23 Actual | FY24 Estimated | FY25 Projected |
|--|---------------|-----------------|-----------------|-----------------|
| Average Number of Officer Initiated Calls as a % of Total Calls | 42% | 45% | 40% | 45% |
| Cases Received/Cases Cleared | 785/455 (58%) | 1847/1645 (85%) | 1953/1650 (84%) | 2016/1750 (86%) |

Goals & Objectives

In line with the citizen's survey, we are committed to:

- Protecting the citizens of Melissa and their property
- Enhancing traffic enforcement and increasing neighborhood patrols through directed and targeted efforts using advance data analytics.
- Fostering relationships with the community through special programs such as Coffee with a Cop, Citizen's Police Academy, National Night out, and special events.
- Providing the citizens of Melissa with the most professional police services.
- Increasing needed resources to ensure all service calls are answered in a safe and timely manner.

STREET SUMMARY



Purpose Statement

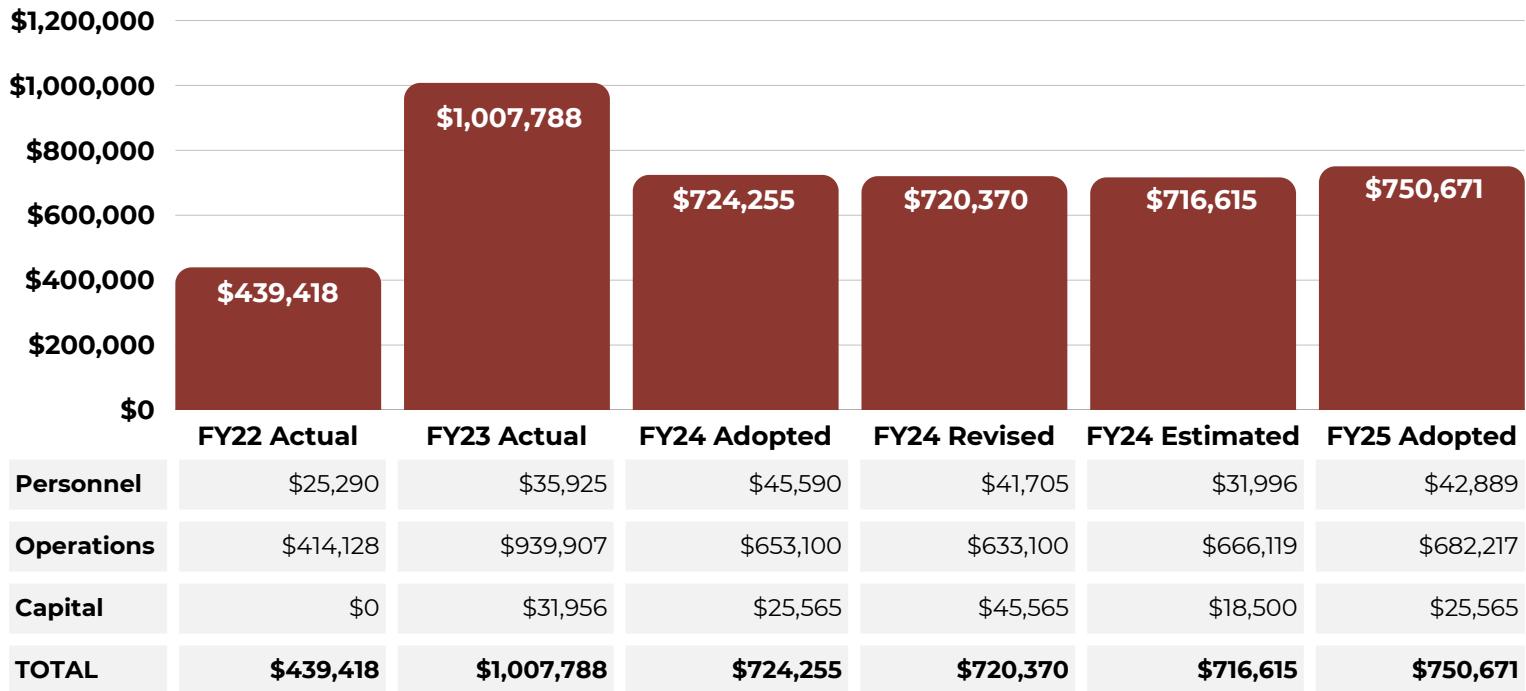
The Street Department is committed to maintaining streets and roads that are smooth, pot-hole free, and safe for the citizens of Melissa and all who pass through.

Service Overview

The Streets Department maintains all of 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.



Department Expenditures





STREET SUMMARY



Personnel Schedule

| | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|-------------------------|-------------|-------------|--------------|--------------|
| Maintenance Technician* | .5 | .5 | .5 | .5 |
| TOTAL | .5 | .5 | .5 | .5 |

*Shares 1 Maintenance Worker with the Water Department in Water Fund

Key Indicators of Performance

| Key Indicators | FY23 Actual | FY24 Estimated | FY25 Projected |
|---|-------------|----------------|----------------|
| Percent of Annual Line Mile Scheduled Maintenance Completed | 100% | 100% | 100% |
| Percent of Emergency Calls Responded to within Four Hours or Less | 100% | 100% | 100% |
| Number of Street Signs Installed | 200 | 160 | 160 |
| Number of Sign Poles Installed or Replaced | 96 | 100 | 100 |
| Tons Hot Mix Asphalt** | 62 | 60 | 60 |
| Tons HMAC | 62 | 70 | 70 |
| Tons Flex Base Rock/ Rip Rap Rock / Sand | 140 | 140 | 140 |

Goals & Objectives

- Respond to citizens' 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 repairs through constant monitoring.
- Maintain all asphalt and concrete streets with repairs in a timely manner.



FIRE DEPARTMENT SUMMARY



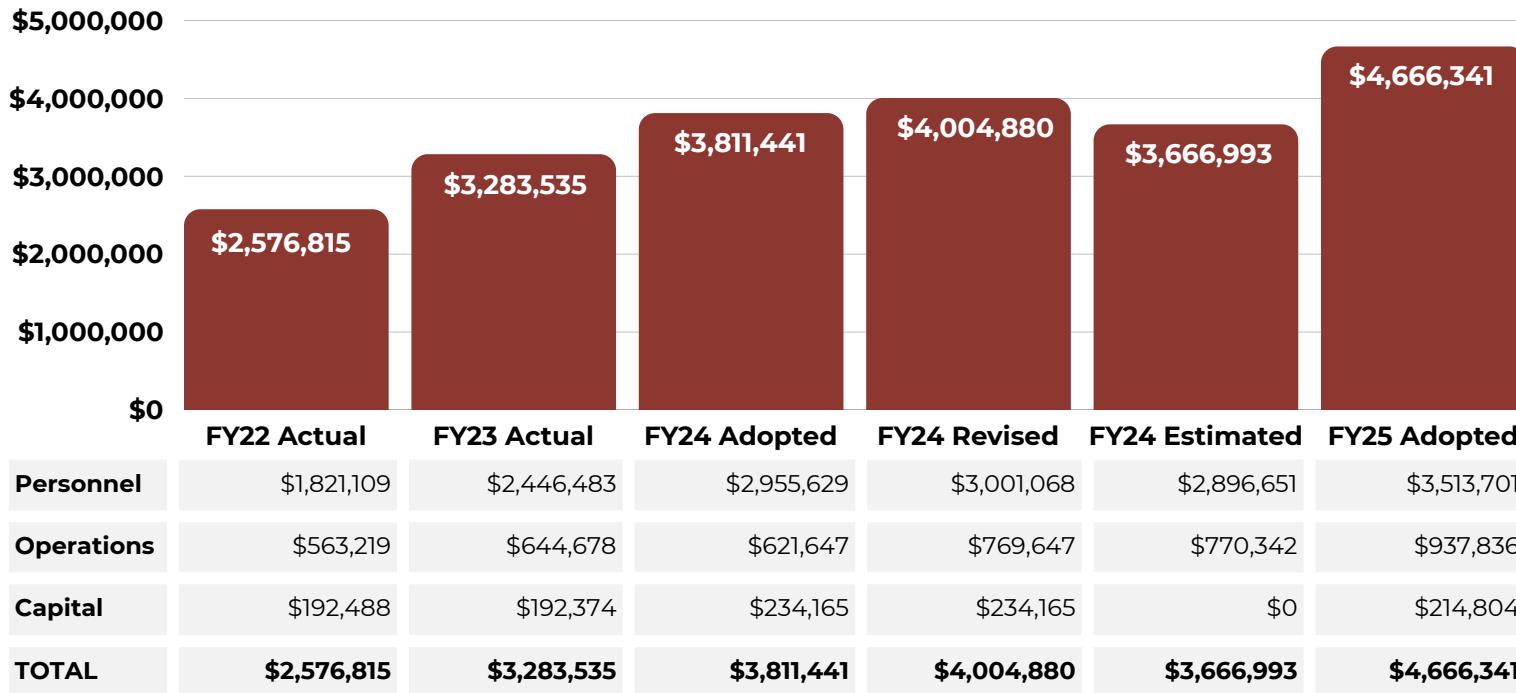
Purpose Statement

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 emergency events within the fire district, as well as automatic and mutual aid emergency events for our neighboring communities. The Melissa Fire Department ensures that fire codes and ordinances are enforced through proper plan reviews, inspection processes, and code enforcements. The Department promotes fire safety for the citizens of Melissa through public interaction and programs in the school system and community groups. This budget reflects the personnel, training, and equipment necessary for the resolution of possible emergency events, whether by natural or man-made events, that are plausible for in a fast-growing community. This budget is supplemented by funding allocated by the Fire Control, Prevention, and Emergency Medical Services District, voted for by City of Melissa residents in 2024.

Department Expenditures





FIRE DEPARTMENT SUMMARY



Personnel Schedule

| | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---------------------------------|-------------|-------------|--------------|--------------|
| Fire Chief | 1 | 1 | 1 | 1 |
| Division Chief | 1 | 1 | 1 | 1 |
| Administrative Assistant | 1 | 1 | 1 | 1 |
| Captain | 3 | 3 | 6 | 6 |
| Engineer | 3 | 3 | 6 | 6 |
| Firefighter | 6 | 9 | 6 | 9 |
| Fire Marshal | .5 | 1 | 1 | 1 |
| Fire Inspector | 0 | 0 | 0 | 1 |
| Emergency Management Specialist | 0 | 0 | .5 | 1 |
| TOTAL | 15.5 | 19 | 22.5 | 27 |

Key Indicators of Performance

| Key Indicators: Fire Suppression | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Projected |
|---------------------------------------|-------------|-------------|--------------|----------------|
| Total Runs Per Year | 1,675 | 1,771 | 1,948 | 2,100 |
| Total Training Hours Per Year | 5,147 | 5,100 | 5,400 | 5,600 |
| Certifications Earned by Firefighters | 20 | 10 | 7 | 12 |

| Key Indicators: Fire Prevention | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Projected |
|-----------------------------------|-------------|-------------|--------------|----------------|
| IOS Rank | 2 | 2 | 2 | 2 |
| Certificate of Occupancies Issued | 36 | 30 | 34 | 40 |
| Fire Inspections | 132 | 200 | 250 | 265 |

FIRE DEPARTMENT SUMMARY



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 have 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.
- To 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.





IT DEPARTMENT SUMMARY



Purpose Statement

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

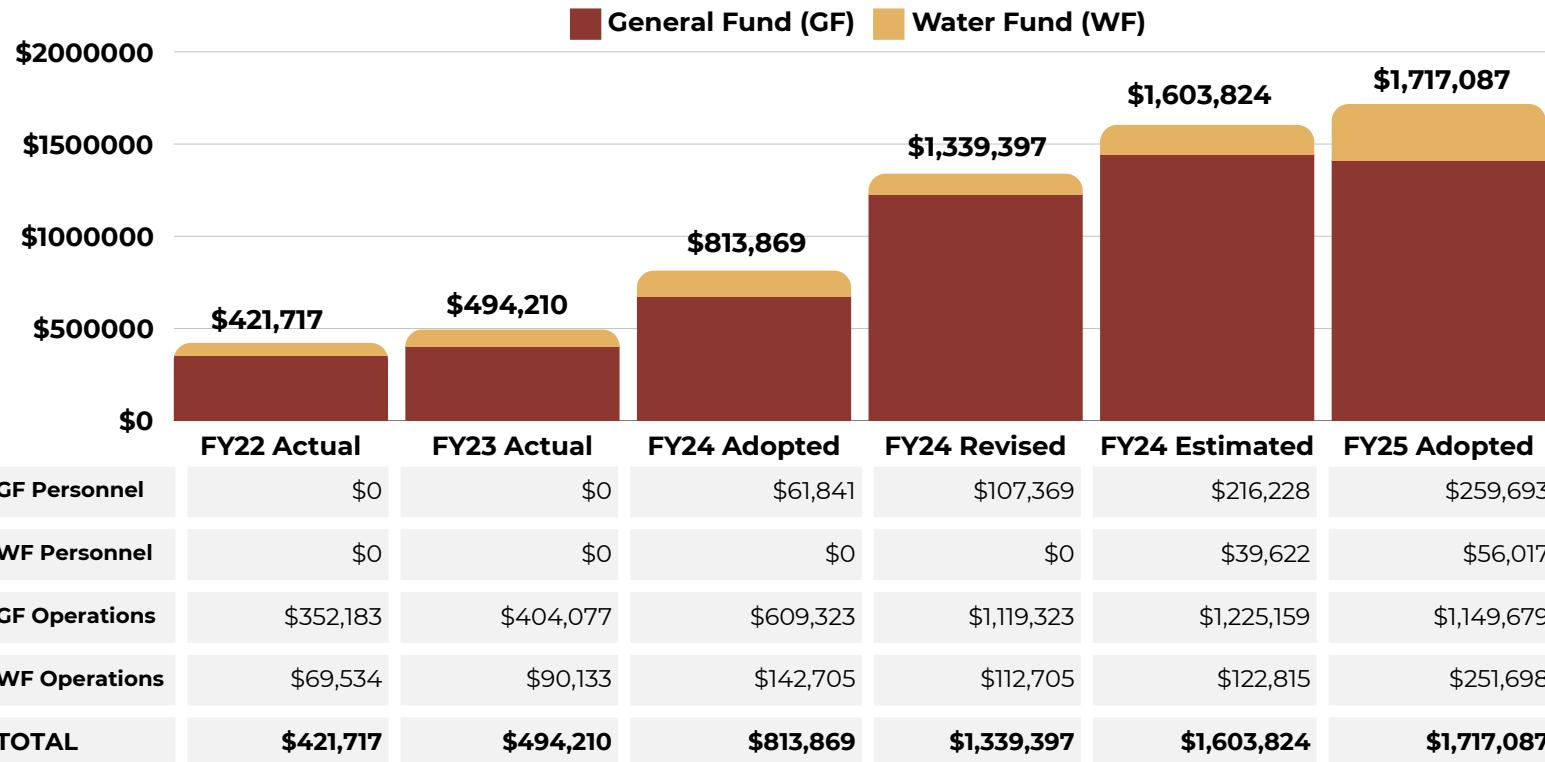
Service Overview

Reporting directly to the City Manager, IT works strategically with all departments to include Police and Fire operations, to ensure the tools that are currently available are meeting the needs of the department and the expectations of the Citizens. One goal is to improve any areas that are not as efficient as they could or should be, but all areas are currently under evaluation.

The City is currently creating an IT department and is transitioning services away from the current MSP provider. This change has been made in order for the City to be more in control of their day to day operations and to increase the response time for service in an ever-growing organization. The Technology department will be responsible for network administration, hardware installation, and supporting overall improvements to the assets that the City has invested in. A contract has been signed for active cyber monitoring with Artic Wolf which will better our monitoring and protection tenfold. This is one of many changes currently taking place.

Lastly, you will notice a split cost between General Technology Fund (70%) and Water Technology Fund (30%), depicting a total sum of funds for FY25.

Department Expenditures





IT DEPARTMENT SUMMARY



Personnel Schedule

| | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|-----------------------------------|-------------|-------------|--------------|--------------|
| Director of Strategy & Innovation | 0 | 0 | 1 | 1 |
| Network Administrator | 0 | 0 | 1 | 1 |
| TOTAL | 0 | 0 | 2 | 2 |

Key Indicators of Performance

| Key Indicators | FY22 Actual | FY23 Actual | FY24 Estimated | FY25 Projected |
|---------------------------|-------------|-------------|----------------|----------------|
| Service Tickets Completed | 290 | 294 | 347 | 400 |

Goals & Objectives

- Respond to citizens and City staff in a timely manner.
- Continue to improve the City's position for Cyber protection and education.
- Install and configure a secondary ISP to prevent network outages to all cloud-based solutions.
- Provide training to the Network Administrator and specialized equipment configurations that the City has invested in.
- Research areas that need improvement in all facets of the City's operations.
- Upgrade the entire network to 10 Gig
- Replace wireless water tower point-to-point network
- Install SMARSH for email and text retention
- Research and purchase data management tools.



LIBRARY SUMMARY



Purpose Statement

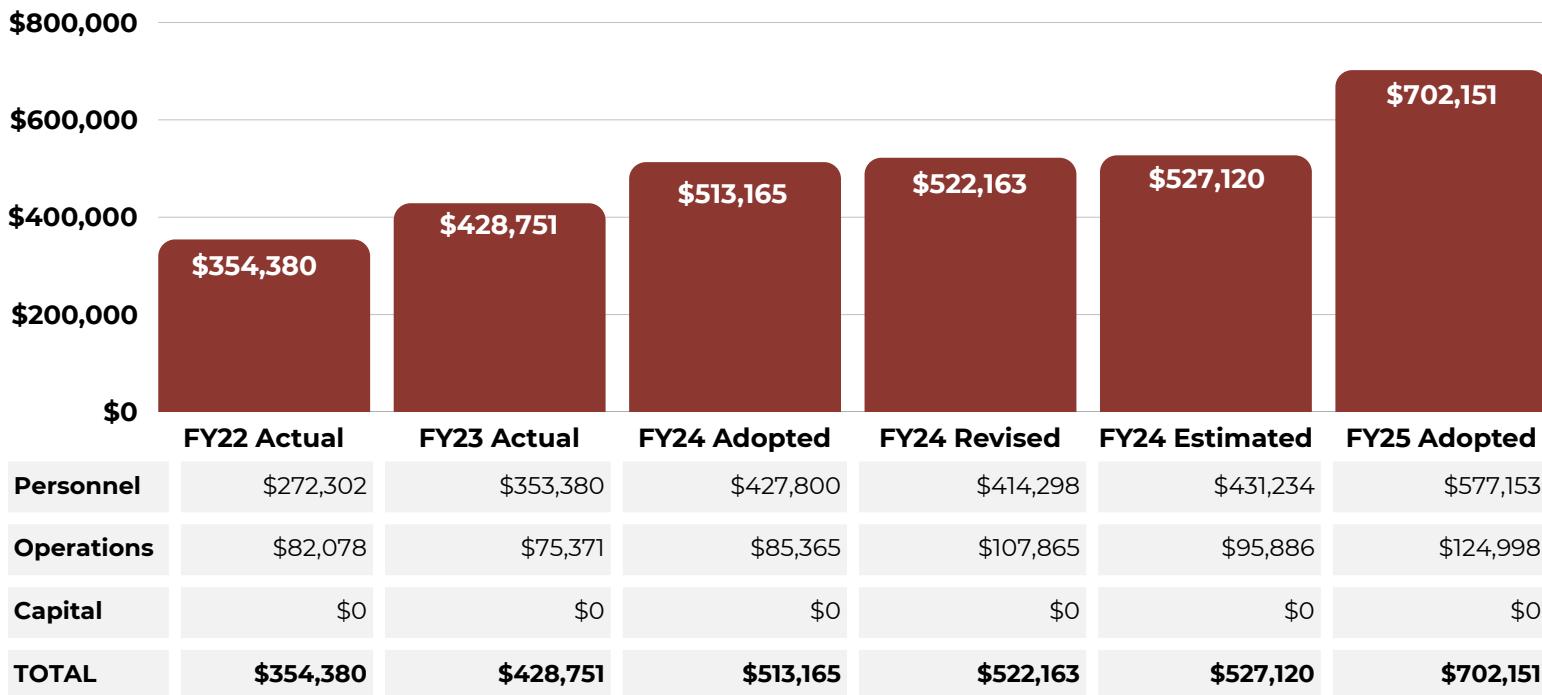
The Melissa Public Library nurtures lifelong learning and builds community by providing diverse digital and physical media, programming, and services that inform, engage, and entertain, while respecting individuals and ideas.

Service Overview

The Melissa Public Library serves as a trusted resource center, offering free and equal access to information, materials, services, and programs. As an advocate for intellectual freedom, the Library acquires, organizes, and circulates physical and digital books, media, and other resources that educate, enrich, entertain, and inform people of all ages. Committed to maximizing the use of its services and materials, the Library strives to reach the greatest number of individuals in its service area. True to its logo, 'A Global Reach with a Local Touch,' the Melissa Public Library combines broad access with community-focused care.



Department Expenditures





LIBRARY SUMMARY



Personnel Schedule

| | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|------------------------------|-------------|-------------|--------------|--------------|
| Library Director | 1 | 1 | 1 | 1 |
| Assistant Library Director | 0 | 0 | 1 | 1 |
| Tech/Materials Library Clerk | 1 | 1 | 1 | 1 |
| Youth Services Librarian | 2 | 2 | 2 | 2 |
| Adult Services Librarian | 0 | 0 | .5 | 1 |
| Clerk | .5 | .5 | 1.5 | 1.5 |
| TOTAL | 4.5 | 4.5 | 7 | 7.5 |
| Full Time | 4 | 4 | 5 | 6 |
| Part Time | .5 | .5 | 2 | 1.5 |

Key Indicators of Performance

| Key Indicators | FY23 Actual | FY24 Estimated | FY25 Projected |
|-----------------------------|-------------|----------------|----------------|
| Rate of Collection Turnover | 3.45% | 3.5% | 3.65% |
| Circulation Per Capita | 4.86 | 4 | 4.25 |

Activity Workload

| Activity | FY23 Actual | FY24 Estimated | FY25 Projected |
|----------------------------|-------------|----------------|----------------|
| Number of Items Circulated | 94,152 | 100,000 | 105,000 |
| Number of Library Visitors | 26,178 | 27,000 | 28,000 |
| Library Program Attendance | 11,596/297 | 13,000/310 | 14,000/330 |
| Physical Items in Library | 27,317 | 27,500 | 27,500 |



LIBRARY SUMMARY



Goals & Objectives

- Enhance Communication: Ensure library information and services are accessible to all through diverse channels.
- Promote Quality Programs: Offer high-quality programs and services for all ages, diverse populations, and varying literacy levels.
- Expand Information Access: Provide public access to information technology, desktop computing, WiFi, basic skills training, and Insignia interaction.
- Maintain Family Place Workshops: Continue biannual Family Place Workshops to meet Family Place requirements.
- Develop Youth Programming: Plan and execute programming for youth including Summer Reading, Halloween, Elementary and Junior Storytimes, various craft activities, and events for teens and tweens.
- Enhance Adult Programming: Plan and execute adult programming, including Summer Reading, Medicare classes, book clubs, and craft classes.
- Support Staff Development: Support ongoing learning and development both locally and regionally for library staff.
- Encourage Volunteering: Foster volunteer participation from community service assignments, schools, and organizations.
- Sustain Community Support Programs: Continue the fine-free program, winter wear collection, and support for the North Texas Feed the Need program.
- Continue 3D Printer Program: Maintain the 3D printer program, technology, and Book Club in a Bag programs supported by the 2018 and 2024 grants from the Ladd & Katherine Hancher Library Foundation.

Did You Know?

Check out our new tech such as a converter for your VHS tapes, book clubs in a bag ready to go, a book scanner, a Cricut Joy and more! By using the library as a resource last year, our community saved over \$2 million!

FACILITIES SUMMARY



Purpose Statement

The mission of Facilities/Parks is to provide the highest quality of service to our residents and staff members that results in safe, comfortable, and accommodating public amenities and workplaces for all.

Service Overview

The Facilities Department now encompasses all maintenance and improvements to all City of Melissa properties whether park, Right-of-Way, or property with a structure providing space for staff or equipment. We oversee 3rd party contracts and a Facilities Team that services the maintenance, repairs, and other improvement needs for 15+ city locations. The overall Facilities Budget is an actively growing department with prudent, but necessary increases to budget line items. There is a yearly creation of new line items to meet the different and expected needs of our residents and staff members.



Department Expenditures*

| | \$2,000,000 | \$1,500,000 | \$1,000,000 | \$500,000 | \$0 | \$1,974,924 |
|-------------------|------------------|------------------|------------------|------------------|------------------|--------------------|
| | \$226,784 | \$156,072 | \$242,997 | \$480,672 | \$241,459 | |
| | FY22 Actual | FY23 Actual | FY24 Adopted | FY24 Revised | FY24 Estimated | FY25 Adopted |
| Personnel | \$0 | \$0 | \$59,252 | \$42,927 | \$21,560 | \$471,392 |
| Operations | \$226,784 | \$156,072 | \$183,745 | \$397,745 | \$219,899 | \$1,503,532 |
| Capital | \$0 | \$0 | \$0 | \$40,000 | \$0 | \$0 |
| TOTAL | \$226,784 | \$156,072 | \$242,997 | \$480,672 | \$241,459 | \$1,974,924 |

*This Department was previously Building Maintenance. In FY25, Parks split into two different departments - Cultural Services and Facilities. Facilities now encompasses Parks, Grounds, and Maintenance for all of City of Melissa's facilities.



FACILITIES SUMMARY



Personnel Schedule

| | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|------------------------------|-------------|-------------|--------------|--------------|
| Facilities Manager | 1 | 1 | 1 | 1 |
| Facilities Supervisor | 0 | 0 | 0 | 1 |
| Maintenance Worker | 2 | 3 | 3 | 2 |
| Custodian | 0 | 0 | 1 | 1 |
| TOTAL | 3 | 4 | 5 | 5 |

Key Indicators of Performance

| Key Indicators | FY23 Actual | FY24 Estimated | FY25 Projected |
|---|-------------|----------------|----------------|
| Total Square Footage of Facilities Maintained | 65,071 | 104,367 | 107,569 |
| Number of Building & Facilities Maintained | 12 | 15 | 21 |

Goals & Objectives

- Attend to all of the day-to-day repairs and maintenance needs of our facilities. These include regular maintenance needs and untimed problems like those caused by Mother Nature or equipment malfunctions.
- To respond to citizen or staff requests for maintenance or information about the Facilities Team in a timely manner.
- To actively participate in changes of current facilities and help with planning of new park or building facilities to ensure the best services at the lowest annual maintenance needs and costs.

COMMUNICATIONS SUMMARY



Purpose Statement

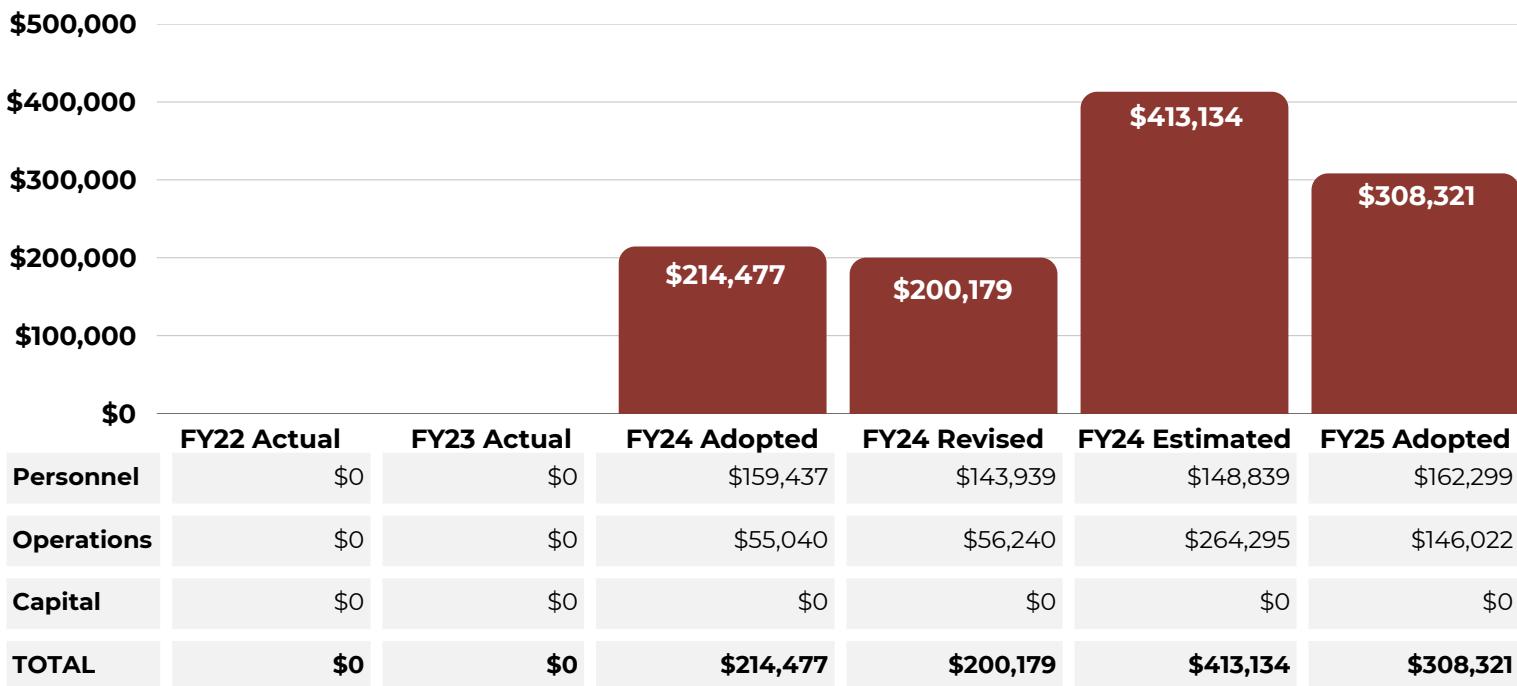
The Communications Department offers innovative communication solutions to promote the City's core services, initiatives, and mission. We aim to establish an internal public relations agency supporting each of the City's departments through media strategy, marketing, graphic design, social media, web management, and video production. As the city's Public Information Office (PIO), we play a crucial role in sharing the city's stories, keeping residents informed about policies, programs, and services, and collaborating with city leaders and external organizations.

Service Overview

The Communications Department staff provides effective branding and engagement targeted toward various stakeholder audiences. We inform residents and visitors using a wide variety of communication methods, including weekly emails to citizens (Melissa Minute), a monthly internal email, social media posts on Twitter, Facebook, Instagram, Nextdoor, and YouTube, as well as news releases and web page notices of current events and information.



Department Expenditures*



*Before FY24, Communications was funded out of the Administration Department.



COMMUNICATIONS SUMMARY



Personnel Schedule

| | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---------------------------|-------------|-------------|--------------|--------------|
| Communications Manager | 0 | 0 | 1 | 1 |
| Communications Specialist | 0 | 0 | 1 | 1 |
| TOTAL | 0 | 0 | 2 | 2 |

Key Indicators of Performance

| Community Engagement | FY24 Estimated | FY25 Projected |
|--|----------------|----------------|
| Social Media Engagement (Reach on Facebook) | 188,666 | 226,366 |
| Social Media Engagement (Reach on Instagram) | 11,652 | 15,000 |
| Weekly Newsletter (Open Rate) | 49% | 51% |
| Website Visitors | 456,000 | 547,000 |

Goals & Objectives

In FY25, the Communications Department is committed to enhancing community engagement by strengthening connections between the City of Melissa and its residents. We aim to increase public awareness and participation in city events and initiatives. Our focus will be on improving communication efficiency through streamlined processes and data-driven approaches. We also plan to expand our digital presence by enhancing content on social media and the city website. Promoting transparency and accessibility, we will ensure clear, transparent, and easily accessible communication with regular updates on city projects and policies.

Did You Know?

Since October 1, 2023, our Communications Department has reached over 30,000 people on just the main city Facebook page. Our Melissa Minute Newsletter has been sent to 131,000 people since October 1, 2023.



WATER DEPARTMENT SUMMARY



Purpose Statement

The mission of the Water Department is to provide the highest quality product 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.

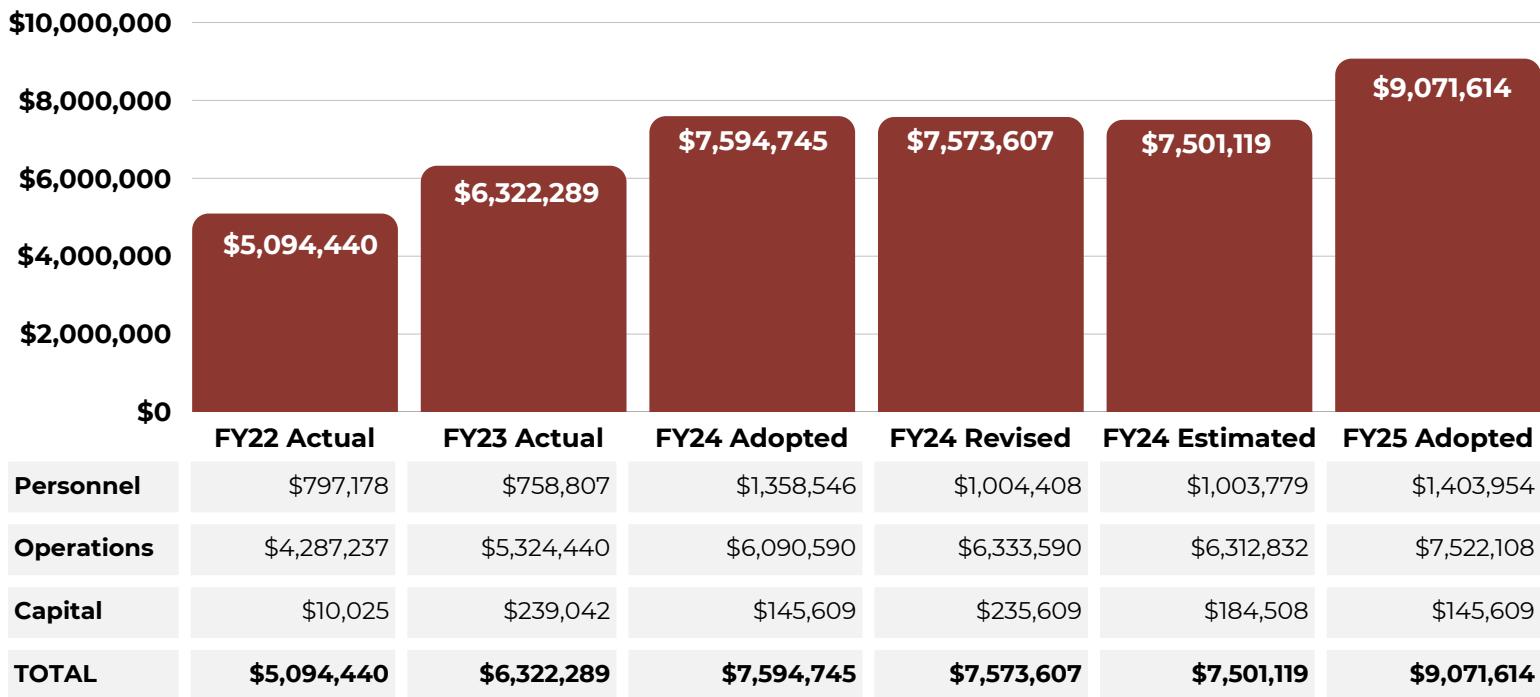
Service Overview

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.



Department Expenditures





WATER DEPARTMENT SUMMARY



Personnel Schedule

| | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|--|-------------|-------------|--------------|--------------|
| Public Works Director | 1 | 1 | 1 | 1 |
| Assistant Public Works Director | 1 | 1 | 1 | 1 |
| Maintenance Worker* | 9.5 | 9.5 | 8.5 | 10.5 |
| TOTAL | 11.5 | 11.5 | 10.5 | 12.5 |

*Shares 1 Maintenance Worker with the Street Department in General Fund

Key Indicators of Performance

| Key Indicators | FY23 Actual | FY24 Estimated | FY25 Projected |
|--|-------------|----------------|----------------|
| 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 Notifications | 99% | 99% | 99% |
| Total Number of Service Orders for Public Works* | 1450 | 1500 | 1500 |

*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 included are 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. The total number of service orders have been reduced due to Utility Billing Department taking over the residential meter installations/maintenance.

Activity Workload

| Activity | FY23 Actual | FY24 Estimated | FY25 Projected |
|------------------------------|-------------|----------------|----------------|
| Meters Installed* | 54 | 60 | 60 |
| Work Orders Completed | 1450 | 1500 | 1500 |
| Line Locates | 14,099 | 15,000 | 15,000 |
| Water Leaks Repaired | 42 | 45 | 45 |

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



WATER DEPARTMENT SUMMARY



Goals & Objectives

- Continue to not have 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.
- Proactively maintain the 'Superior Water System' certification from TCEQ.
- Proactively maintain 'Leak Detection Program'.
- Public Education on Water Conservation tips and methods.
- Continue inventory control plan
- Implement a Valve Exercising Program.

WASTE WATER SUMMARY



Purpose Statement

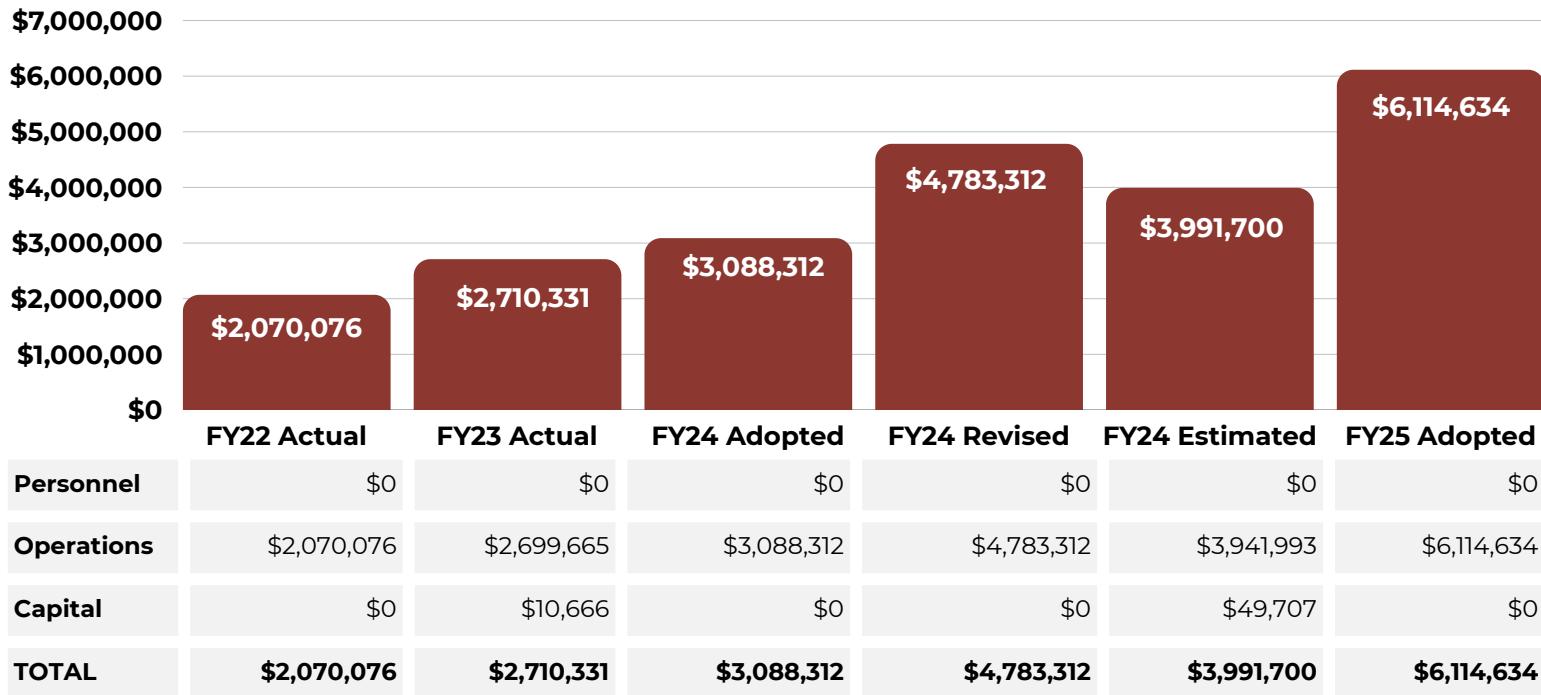
To provide a wastewater collection service that is continuous, safe, and reliable for the protection of the environment and the public.

Service Overview

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



Department Expenditures





WASTE WATER SUMMARY



Personnel Schedule

| | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|--|-------------|-------------|--------------|--------------|
| Public Works Director | 1 | 1 | 1 | 1 |
| Assistant Public Works Director | 1 | 1 | 1 | 1 |
| Maintenance Worker* | 9.5 | 9.5 | 8.5 | 10.5 |
| TOTAL | 11.5 | 11.5 | 10.5 | 12.5 |

*Shares 1 Maintenance Worker with the Street Department in General Fund
(Schedule is the same as Water Department)

Key Indicators of Performance

| Key Indicators | FY23 Actual | FY24 Estimated | FY25 Projected |
|--|-------------|----------------|----------------|
| Response to Customer Calls within 24-72 Hours | 100% | 100% | 100% |
| Work Orders Identified & Solved | 2031 | 2400 | 2400 |

Activity Workload

| Activity | FY23 Actual | FY24 Estimated | FY25 Projected |
|---|-------------|----------------|----------------|
| Sewer Camera Program (Based on New Installs) | 2025 | 3000 | 3000 |
| Track Number of Sewer Stoppage | 6 | 6 | 6 |

Goals & Objectives

- Respond to citizens' 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 on the proper disposal of fats, grease, oil, and medications.
- Continue the CMOM Program and partnering with NTMWD regional CMOM program.

UTILITY BILLING SUMMARY



Purpose Statement

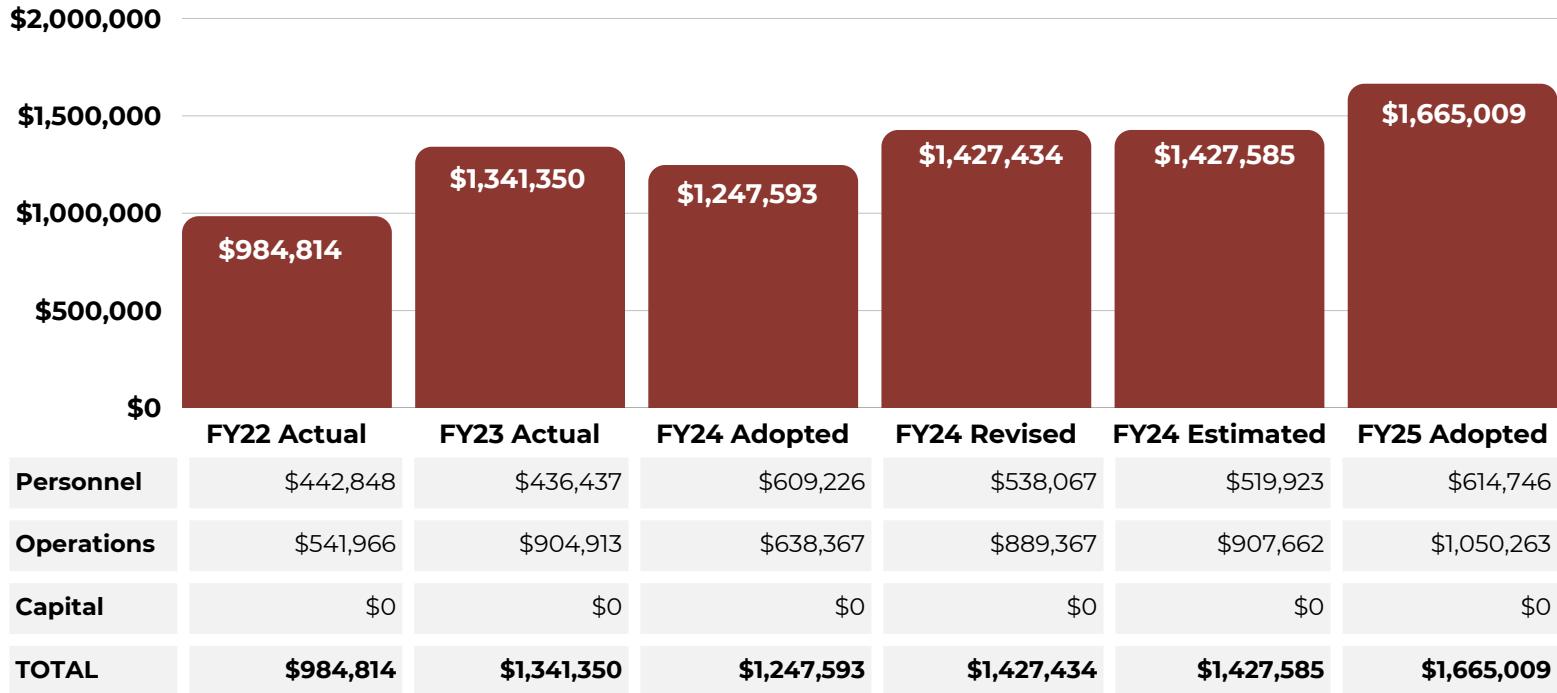
The mission of the Utility Billing Department is to ensure accuracy and efficiency in the assessment, distribution, and collection of utility charges. We will strive to provide customer service that will exceed all expectations by listening to our customers and responding to their needs in a timely,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



Department Expenditures





UTILITY BILLING SUMMARY



Personnel Schedule

| | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|--|-------------|-------------|--------------|--------------|
| Customer Relations Director | 1 | 1 | 1 | 1 |
| Assistant Customer Relations Director | 0 | 1 | 1 | 1 |
| Utility Billing Clerk | 2.5 | 1.5 | 1.5 | 2 |
| Meter Technicians | 2 | 2 | 3 | 2 |
| TOTAL | 5.5 | 5.5 | 6.5 | 6 |

Key Indicators of Performance

| Key Indicators | FY23 Actual | FY24 Estimated | FY25 Projected |
|--|-------------|----------------|----------------|
| Registered Users on the Online Portal | 7,700 | 8,500 | 10,000 |
| Payments Made on the Online Portal | 43,966 | 68,232 | 73,000 |
| Total Residential Meters | 8,000 | 8,800 | 9,500 |
| New Meters Installed | 1059 | 750 | 700 |

Goals & Objectives

- To reduce the number of customer calls by utilizing Aclara One and our two Meter Tech positions to keep a firm grasp on consumption history and possible leaks throughout the city before customers are billed. Meter techs and staff will communicate 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 OVERVIEW

| | FY20 | FY21 | FY22 | FY23 | FY24 | FY25 |
|--|-----------------|-----------------|---------------|-----------------|---------------|-----------------|
| Non-Departmental | 0 | 0 | 0 | 0 | 0 | 0 |
| Administration | 6.5 | 6.5 | 6.5 | 10 | 9 | 5 |
| Finance | 0 | 0 | 0 | 0 | 0 | 4 |
| Human Resources | 0 | 0 | 0 | 0 | 0 | 2 |
| Development & Neighborhood Services | 2.5 | 3.5 | 3.5 | 3.5 | 3.5 | 5 |
| Code Compliance | 1 | 1 | 2 | 2 | 2 | 3 |
| Cultural Services | 3 | 3 | 4 | 4 | 4 | 2 |
| Municipal Court | 1.5 | 1.5 | 1.5 | 1.5 | 2 | 3 |
| Police | 15.5 | 17.5 | 20 | 22.5 | 25.5 | 29.5 |
| Streets | .5 | .5 | .5 | .5 | .5 | .5 |
| Fire | 13.5 | 15.5 | 15.5 | 19 | 22.5 | 27 |
| IT | 0 | 0 | 0 | 0 | .5 | 1.5 |
| Library | 4.5 | 4.5 | 4.5 | 5.5 | 7 | 7.5 |
| Facilities | 0 | 0 | 0 | 0 | 1 | 5 |
| Communications | 0 | 0 | 0 | 0 | 1.5 | 1.5 |
| GENERAL FUND TOTAL | 48.5 FTE | 53.5 FTE | 58 FTE | 68.5 FTE | 79 FTE | 96.5 FTE |
| Water/Wastewater | 8.5 | 7.5 | 11.5 | 11.5 | 10.5 | 12.5 |
| Utility Billing | 3.5 | 4.5 | 5.5 | 5.5 | 6.5 | 6 |
| Administration | 0 | 0 | 0 | 0 | 1 | 1 |
| Communications | 0 | 0 | 0 | 0 | .5 | .5 |
| IT | 0 | 0 | 0 | 0 | .5 | .5 |
| WATER FUND TOTAL | 12 FTE | 12 FTE | 17 FTE | 17 FTE | 19 FTE | 20.5 FTE |
| TOTAL CITY PERSONNEL | 60.5 FTE | 65.5 FTE | 75 FTE | 85.5 FTE | 98 FTE | 117 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 FY25 Budget is adding the following positions:

- (3) Fire Fighters
- (1) Part Time Emergency Management Specialist moving to Full Time
- (1) Part Time Library Clerk moving to Full Time
- (1) Fire Inspector
- (2) Motorcycle Police Officers
- (1) Police Executive Assistant
- (1) Assistant to City Manager
- (1) Code Compliance Manager
- (2) Water Maintenance Workers
- (1) Court Clerk



CAPITAL IMPROVEMENT PROGRAM (CIP)

As mentioned in the fund narratives, Capital line items cover large, one-time purchases or the cost for the payment for large pieces of equipment or vehicles over time. In FY25, 2% of the General Fund budget is allocated to routine capital purchases. All capital allocations with the General Fund and Enterprise Fund are for routine purchases consisting of annual payments for the Fire Department apparatus and equipment for The Fire, Police, and Public Works Departments.

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 FY25 budget supports the continuation of the projects currently underway.

| PROJECT & DESCRIPTION | FUNDING SOURCE | OPERATING IMPACT | FORECASTED COST UPON COMPLETION | EXPENDED TO DATE | REMAINING BALANCE |
|---|--|---|---------------------------------|------------------|-------------------|
| Cardinal/Highland Rd's Construction and connection of Cardinal and Highland Roads to SH5 | Certificate of Obligation (2021) Certificate of Obligation (2023) | None | \$7,248,009 | \$6,105,846 | \$1,142,163 |
| Downtown Overlay District Roadways Redefines the road systems in and through downtown Melissa to incorporate new road sections and pedestrian components to set the framework for future commercial development | Certificate of Obligation (2018) Certificate of Obligation (2023) | None | \$6,470,263 | \$482,884 | \$5,987,379 |
| Melissa Road - West For participation with Johnson Development Corporation (Trinity Falls) to construct three lanes of Melissa Road West | Certificate of Obligation (2020) | None | \$2,000,000 | \$535,480 | \$1,464,520 |
| High School Collector Roads Construction and Design of roads surrounding High School | Certificate of Obligation (2020) Certificate of Obligation (2021) | Utility increase for street lighting is included in FY25 Budget | \$7,248,450 | \$6,518,012 | \$730,438 |
| Traffic Signals Design | Road Impact funding | None | \$500,000 | \$335,424 | \$164,576 |
| Telephone Road (City Limits N. to Throckmorton/North) Construction | Certificate of Obligation (2023) | None | \$6,000,000 | \$0 | \$6,000,000 |
| Telephone Road (Middle) Construction | Certificate of Obligation (2024) | None | \$5,000,000 | \$776,378 | \$4,223,622 |
| Cardinal Road Extension to Fannin Construction | Certificate of Obligation (2023) | None | \$1,500,000 | \$296,804 | \$1,203,196 |
| Zplex Phase 4 Construction of Phase 4 of park amenities | Certificate of Obligation (2021) Park Development Fee Funding | All impact, including utilities and maintenance are included in FY24 Budget | \$7,927,500 | \$7,041,731 | \$885,769 |
| Melissa Lake Park Construction of Phase 1 of park amenities | Certificate of Obligation (2021) Park Development Fee Funding | All impact, including utilities and maintenance are included in FY25 Budget | \$5,550,000 | \$4,952,699 | \$597,301 |



CAPITAL IMPROVEMENT PROGRAM (CIP)

| | | | | | |
|--|---|--|--------------|--------------|-------------|
| Trail Connector SH121 SH121 - Brookside Sub-surface crossing | Certificate of Obligation (2021) Collin County Open Space Grant | None as of FY25 | \$340,500 | \$34,060 | \$306,440 |
| Parks & Public Works Administration Building Renovation Renovation of Graham and Cooper Street Buildings | Certificate of Obligation (2023) Special Projects (Water Fund FY22) Water Impact funding | Completed; all maintenance and utilities are included in FY25 Budget | \$2,075,000 | \$2,028,644 | \$46,356 |
| Public Safety Complex Facility Construction of a Facility for Police, Fire, & Municipal Court | Certificate of Obligation (2021) Certificate of Obligation (2023) Designated Capital Project Funding ARPA | Completed in 2024; all maintenance and utilities are included in FY25 Budget | \$23,286,436 | \$22,294,603 | \$991,833 |
| SH5 Utility Relocation w/Gravity Sewer Utility relocation along SH5 w/Gravity Sewer | Certificate of Obligation (2021) ARPA Water Impact Fee Funding | None | \$6,416,033 | \$6,372,187 | \$43,846 |
| East Water Take Point Design Design of water take point for Bois DArc lake thru NTMWD | Certificate of Obligation (2024) | None | \$3,444,864 | \$1,641,704 | \$1,803,160 |



DEBT SERVICE SUMMARY

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.



DEBT SERVICE SUMMARY - NARRATIVE

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 \$0.135816 per \$100/valuation which is 30% of the \$0.454116 total tax rate for 2024.

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 obligations. 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 | FY25 Principal | FY24 interest | Total FY25 Payment |
|-------------------|----------------|---------------|--------------------|
| General | \$ 2,465,000 | \$ 3,010,078 | \$ 5,475,078 |
| Water | \$ 1,881,000 | \$ 1,613,275 | \$ 3,494,275 |
| MCEDC | \$ 530,000 | \$ 395,500 | \$ 925,500 |
| TIF | \$ 830,000 | \$ 535,706 | \$ 1,365,706 |
| Park Development | \$ 285,000 | \$ 264,444 | \$ 549,444 |
| Road Impact (SA2) | \$60,000 | \$90,000 | \$150,000 |



DEBT SERVICE SUMMARY - FINANCIAL

| Date | Description | Maturity Date | 2024-25 Budget Debt Service Summary | | | | 2024-25 Payable Interest | Fiscal Total | Commitment | as of 10/01/24 | |
|----------------------------------|---|---------------|--|--------------|---------------|---------------|--------------------------------|---------------|-----------------|----------------|---------------|
| | | | Principal | Principal | Interest | O/S Principal | | | | O/S Principal | O/S Interest |
| GENERAL FUND OBLIGATION S | | | | | | | | | | | |
| 1/8/2013 | General Obligation Bonds, Series 2013 Transportation Bond CIP - \$750,000 Mirany/CR 418 Refinanced 2004 & 2005 CO \$1,635,000 | 9/30/2032 | \$ 2,430,000 | \$ 100,000 | \$ 10,575.00 | \$ 110,575.00 | General Fund | \$ 410,000 | \$ 44,275.00 | | |
| 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 \$1,895,000 Water Line to 100 acre Park | 2/15/2040 | \$ 10,085,000 | \$ 40,000 | \$ 25,525.00 | \$ 65,525.00 | General Fund - FY22 TIF | \$ 7,865,000 | \$ 2,302,925 | \$ 840,000 | \$ 237,281.30 |
| | | | | \$ 255,000 | \$ 168,306.26 | \$ 423,306.26 | CDC 4B | \$ 5,540,000 | \$ 1,703,446.40 | \$ 60,000 | \$ 362,197.02 |
| 1/28/2015 | General Obligation Bonds, Series 2015 Transportation Bond CIP - Bond Election Nov 07 Mirany Road (3 year phase in Rd Impact fee 100% GF 18-19) | 2/15/2035 | \$ 2,100,000 | \$ 100,000 | \$ 41,303.76 | \$ 141,303.76 | General Fund | \$ 1,410,000 | \$ 258,789.48 | | |
| 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 | \$ 16,300.00 | \$ 46,300.00 | General Fund | \$ 445,000 | \$ 105,200.00 | | |
| 10/13/2016 | Combination Tax and Revenue CO, Series 2016 \$4,450,000 Still Creek Sewer Improvements - NTMWD \$990,000 Land Acquisition for Park \$990,000 Land Acquisition for Water Tower site \$455,000 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 | \$ 200,000 | \$ 115,200.00 | \$ 315,200.00 | Water Fund | \$ 7,055,000 | \$ 1,858,300 | \$ 2,980,000 | \$ 770,800.00 |
| | | | | \$ 40,000 | \$ 24,600.00 | \$ 64,600.00 | Park Dev Fee Fund | \$ 635,000 | \$ 165,500.00 | \$ 40,000 | \$ 194,100.00 |
| | | | | \$ 40,000 | \$ 24,600.00 | \$ 64,600.00 | Water Fund | \$ 635,000 | \$ 194,100.00 | \$ 20,000 | \$ 33,000.00 |
| | | | | \$ 80,000 | \$ 46,200.00 | \$ 126,200.00 | EDC 4B | \$ 1,195,000 | \$ 309,700.00 | \$ 85,000 | \$ 134,300.00 |
| 10/13/2016 | General Obligation Refunding & Improvements Bonds, Series 2016 Transportation Bond CIP - Bond Election Nov 07 - 2008 CO Refl Throckmorton Rd; CR 418; Fannin Rd; Rehab Projects; Melissa Rd Ph 2; and Impact Fee Study | 9/30/2028 | \$ 3,115,000 | \$ 320,000 | \$ 48,400.00 | \$ 368,400.00 | General Fund | \$ 1,370,000 | \$ 112,600.00 | | |
| 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 | \$ 180,000 | \$ 85,505.00 | \$ 265,505.00 | General Fund EDC 4A/GF FY25 | \$ 2,840,000 | \$ 622,765.01 | | |
| 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 | \$ 260,000 | \$ 122,487.50 | \$ 382,487.50 | General Fund | \$ 4,120,000 | \$ 893,593.75 | | |
| 2018 | Combination Tax and Revenue CO, Series 2018 proposed Signalization - Dart/Liberty Way/Penny Ivania, 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 | \$ 530,000 | \$ 522,760 | \$ 1,052,760 | General Fund | \$ 14,490,000 | \$ 5,522,750 | \$ 650,000 | \$ 205,134.46 |
| | | | | \$ 8,000,000 | \$ 245,000 | \$ 239,843.76 | Park Dev Fees | \$ 6,650,000 | \$ 2,530,503.26 | \$ 1,000,000 | \$ 484,843.76 |
| | | | | \$ 1,000,000 | \$ 30,000 | \$ 29,975.00 | TIF | \$ 830,000 | \$ 316,893.02 | \$ 7,800,000 | \$ 468,512.50 |
| 2018 | General Obligation Bond, Series 2018 proposed Melissa Road - Construction (\$1m TIF funded debt) | 9/30/2043 | \$ 3,225,000 | \$ 95,000 | \$ 94,812.50 | \$ 73,812.50 | General Fund | \$ 2,705,000 | \$ 1,013,500.09 | \$ 40,000 | \$ 116,000.00 |
| | | | | \$ 1,000,000 | \$ 30,000 | \$ 29,206.26 | TIF - support \$2m FY22 | \$ 835,000 | \$ 312,603.25 | \$ 30,000 | \$ 59,206.26 |
| 2020 | Combination Tax and Revenue CO, Series 2020 | 9/30/2045 | \$ 2,475,000 | \$ 75,000 | \$ 59,856.26 | \$ 134,856.26 | I&S Fund balance | \$ 2,210,000 | \$ 688,947.01 | | |



DEBT SERVICE SUMMARY - FINANCIAL

| | | | | | | | | | | | |
|---|--|-----------|---------------|--------------|---------------|-----------------|--------------|-----------------------------|---------------|------------------|--|
| Melissa Road West \$2m; Road design surrounding Highschool \$500k | | | | | | | | | | | |
| 2020 | Combination Tax and Revenue CO, Series 2020 Park projects | 9/30/2045 | \$ 1,980,000 | \$ 60,000 | \$ 47,875.00 | \$ 107,875.00 | General Fund | | \$ 1,770,000 | \$ 550,525.02 | |
| 2021 | Combination Tax and Revenue CO, Series 2021 Public Safety Complex - Facility design & Construction (\$9.5m) High School Collector roads construction (\$6.82m) | 9/30/2046 | \$ 37,610,000 | \$ 1,090,000 | \$ 1,383,200 | \$ 2,473,200.00 | | | \$ 34,665,000 | \$ 16,380,525.00 | |
| | 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) | | \$ 8,175,000 | \$ 225,000 | \$ 281,125.00 | \$ 506,125.00 | General Fund | EDC 4A/GF FY25/SA2 | | | |
| | | | \$ 5,855,000 | \$ 160,000 | \$ 201,250.00 | \$ 361,250.00 | | SA2 phase in to GF | | | |
| | | | | \$ 60,000 | \$ 90,000.00 | \$ 150,000.00 | | CDC 4B | | | |
| | | | | | | | | Park Dev fee fund - FY25 GF | | | |
| | | | | | | | | TIF | | | |
| | | | | | | | | Water Fund | | | |
| 2021 | General Obligation Refunding Bonds, Series 2021 refl 2012 GO Trans CIP, Berry Farms \$500k refl 2012 CO WF Fannin Rd waterline \$1.39m | 9/30/2032 | \$ 1,070,000 | \$ 25,000 | \$ 7,900.00 | \$ 32,900.00 | General Fund | | \$ 210,000 | \$ 34,800.00 | |
| | | | \$ 285,000 | \$ 65,000 | \$ 22,700.00 | \$ 87,700.00 | Water Fund | | \$ 600,000 | \$ 101,400.00 | |
| 2023 | Certificates of Obligation, Series 2023 Public Safety Complex - Facility design & Construction (bal) Transportation - Telephone Rd/City limits north to Throckmorton Transportation - Downtown Rd projects - Cooper between RR & SH5 Transportation - Downtown Rd projects - Harrison between RR & SH5 Transportation - Downtown Rd projects - Red River betw Mel Rd/Harrison Transportation - Cardinal/HIGHLAND - add'l funding Transportation - Cardinal Extended/Harlow Public Works/Parks facility renovations | 9/30/2048 | \$ 20,345,000 | \$ 460,000 | \$ 914,888 | \$ 1,374,887.50 | General Fund | | \$ 20,245,000 | \$ 12,728,737.51 | |
| 2024 | Certificates of Obligation, Series 2024 East Take Point - design Transportation - Telephone Rd - Melissa Rd to Throckmorton NTMWD Land Zadow Park - playground equip Melissa Lake Park - amphitheater, parking, splash pad, pavillion, playground, grass | 9/30/2049 | \$ 21,750,000 | \$ 230,000 | \$ 1,172,810 | \$ 1,402,809.77 | | | \$ 20,925,000 | \$ 14,077,794.69 | |
| | | | \$ 4,000,000 | \$ 45,000 | \$ 217,913 | \$ 262,913.16 | Water Fund | | | | |
| | | | \$ 5,000,000 | \$ 185,000 | \$ 954,857 | \$ 1,139,896.61 | General Fund | | | | |
| | | | \$ 2,500,000 | | | | | | | | |
| | | | \$ 1,000,000 | | | | | | | | |
| | | | \$ 9,250,000 | | | | | | | | |

Total Obligation - General Fund \$ 2,465,000.00 \$ 3,010,077.89 \$ 5,475,077.89

WATER FUND OBLIGATIONS

| | | | | | | | | | | |
|------------|---|-----------|--------------|------------|---------------|---------------|---------------------|---|--------------|-----------------|
| 1/15/2005 | Contract Revenue Bonds, Series 2005 Greater Texoma Utility Authority (Collin/Grayson Project) Cities of Anna, Howe, Melissa and Van Alstyne | 9/30/2029 | \$ 2,800,000 | \$ 175,000 | \$ 43,259.00 | \$ 218,259.00 | Water Fund | | \$ 760,000 | \$ 111,233.50 |
| | | | | \$ 78,750 | \$ 19,466.55 | \$ 98,216.55 | Divided by 4 Cities | | \$ 190,000 | \$ 27,808.38 |
| 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 | Melissa at 45% FY23 | \$ 8,675,000 | \$ 5,454,974.23 |
| | | | | | \$ 412,105.37 | \$ 412,105.37 | Divided by 4 Cities | | \$ 2,168,750 | \$ 1,363,743.56 |
| 11/1/2006 | Contract Revenue Bonds, Series 2006 (TWDB-SRF) Melissa-Anna Interceptor Project Throckmorton-Trinity River Sewer Project | 9/30/2026 | \$ 1,745,000 | \$ 115,000 | \$ 8,812.50 | \$ 123,812.50 | Water Fund | Melissa at 45% FY23 (4A participation) | \$ 235,000 | \$ 13,312.50 |
| 2/20/2007 | Contract Revenue Bonds, Series 2007 GTUA-Collin Grayson Project - w/Anna, Howe and Van Alstyne | 9/30/2037 | \$ 5,000,000 | \$ 105,000 | \$ 179,541.00 | \$ 284,541.00 | Water Fund | | \$ 3,205,000 | \$ 1,550,762.75 |
| | | | | \$ 47,250 | \$ 80,793.45 | \$ 128,043.45 | Divided by 4 Cities | | \$ 801,250 | \$ 387,690.89 |
| 1/31/2008 | Contract Revenue Bonds, Series 2007 (CWSRF) Melissa-Anna Interceptor Project Throckmorton-Trinity River Sewer Project | 9/30/2028 | \$ 1,105,000 | \$ 70,000 | \$ 12,117.50 | \$ 82,117.50 | Water Fund | Melissa at 45% FY23 (4A participation) | \$ 300,000 | \$ 32,212.55 |
| 12/11/2009 | Contract Revenue Bonds, Series 2009A (D fund) (GTUA) Fitzhugh Sewer (part 1 of 2) | 9/30/2029 | \$ 1,085,000 | \$ 75,000 | \$ 21,032.50 | \$ 96,032.50 | Water Fund | | \$ 405,000 | \$ 66,340.00 |
| 12/11/2009 | Contract Revenue Bonds, Series 2009B (CWSRF) (GTUA) | 9/30/2029 | \$ 1,400,000 | \$ 90,000 | \$ 21,000.00 | \$ 111,000.00 | Water Fund | | \$ 495,000 | \$ 66,092.50 |



DEBT SERVICE SUMMARY - FINANCIAL

| Fitzhugh Sewer (part 2 of 2) | | | | | | | | | | |
|--|-----------|---------------|--------------|---------------|-----------------|-------------------------|---------------|------------------|---------------|--|
| 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 | \$ 260,000 | \$ 54,571.26 | \$ 314,571.26 | Water Fund | | \$ 2,285,000 | \$ 254,349.43 | |
| 7/1/2014 Certificate of Obligation, Series 2014 SH 121 Utility Relocation, AMR System | 2/15/2034 | \$ 2,150,000 | \$ 110,000 | \$ 44,206.26 | \$ 154,206.26 | Water Fund | | \$ 1,280,000 | \$ 314,146.93 | |
| 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 | \$ 40,000 | \$ 25,525.00 | \$ 65,525.00 | General Fund - FY22 TIF | \$ 7,665,000 | \$ 2,302,925 | | |
| | | | \$ 255,000 | \$ 168,306.26 | \$ 423,306.26 | CDC 4B | \$ 840,000 | \$ 237,281.30 | | |
| | | | \$ 60,000 | \$ 39,043.75 | \$ 99,043.75 | Water Fund | \$ 5,540,000 | \$ 1,703,446.40 | | |
| | | | | | | | \$ 1,285,000 | \$ 362,197.02 | | |
| 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 | \$ 200,000 | \$ 115,200.00 | \$ 315,200.00 | Water Fund | \$ 7,055,000 | \$ 1,858,300 | | |
| | | | \$ 40,000 | \$ 24,600.00 | \$ 64,600.00 | Park Dev Fee Fund | \$ 635,000 | \$ 165,500.00 | | |
| | | | \$ 40,000 | \$ 24,600.00 | \$ 64,600.00 | Water Fund | \$ 635,000 | \$ 194,100.00 | | |
| | | | \$ 20,000 | \$ 13,000.00 | \$ 33,000.00 | General Fund | \$ 335,000 | \$ 87,100.00 | | |
| | | | \$ 80,000 | \$ 46,200.00 | \$ 126,200.00 | EDC 4B | \$ 1,195,000 | \$ 309,700.00 | | |
| | | | \$ 85,000 | \$ 49,300.00 | \$ 134,300.00 | General Fund | \$ 1,275,000 | \$ 329,100.00 | | |
| 10/13/2016 General Obligation Refunding & Improvements Bonds, Series 2016 Water/Wastewater CIP Phase 1 - Refi CO 2008/2008 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 | \$ 180,000 | \$ 22,800.00 | \$ 202,800.00 | Water Fund | \$ 660,000 | \$ 50,600.00 | | |
| 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 | \$ 530,000 | \$ 522,760 | \$ 1,052,760 | | \$ 14,490,000 | \$ 5,522,750 | | |
| | | \$ 650,000 | \$ 20,000 | \$ 19,428.76 | \$ 39,428.76 | General Fund | \$ 540,000 | \$ 205,134.46 | | |
| | | \$ 8,000,000 | \$ 245,000 | \$ 239,843.76 | \$ 484,843.76 | Park Dev Fees | \$ 6,650,000 | \$ 2,530,503.26 | | |
| | | \$ 1,000,000 | \$ 30,000 | \$ 29,975.00 | \$ 59,975.00 | TIF | \$ 830,000 | \$ 316,893.82 | | |
| | | \$ 7,800,000 | \$ 235,000 | \$ 233,512.50 | \$ 468,512.50 | Water Fund | \$ 6,470,000 | \$ 2,470,218.81 | | |
| 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) SHS utility relocation/Gravity Sewer Pub Safety Complex (\$3.445m) Water Tower and 3lb work - balance to complete (\$2.0m) | 9/30/2048 | \$ 37,810,000 | \$ 1,030,000 | \$ 1,293,200 | \$ 2,323,200.00 | | \$ 34,865,000 | \$ 16,380,525.00 | | |
| | | \$ 8,175,000 | \$ 225,000 | \$ 281,125.00 | \$ 508,125.00 | General Fund | | | | |
| | | \$ 5,855,000 | \$ 160,000 | \$ 201,250.00 | \$ 361,250.00 | EDC 4A | | | | |
| | | \$ 5,160,000 | \$ 140,000 | \$ 177,450.00 | \$ 317,450.00 | CDC 4B | | | | |
| | | \$ 6,025,000 | \$ 165,000 | \$ 207,175.00 | \$ 372,175.00 | Park Dev fee fund | | | | |
| | | \$ 4,735,000 | \$ 130,000 | \$ 162,800.00 | \$ 292,800.00 | TIF | | | | |
| | | \$ 7,660,000 | \$ 210,000 | \$ 253,400.00 | \$ 473,400.00 | 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 | 9/30/2032 | \$ 1,070,000 | | | | | \$ 210,000 | \$ 34,800.00 | | |
| | | \$ 285,000 | \$ 25,000 | \$ 7,900.00 | \$ 32,900.00 | General Fund | \$ 600,000 | \$ 101,400.00 | | |
| | | \$ 785,000 | \$ 65,000 | \$ 22,700.00 | \$ 87,700.00 | Water Fund | | | | |
| 2024 Certificates of Obligation, Series 2024 EastTake Point - design Transportation - Telephone Rd - Melissa Rd to Throckmorton NTMWD Land Zadow Park - playground equip Melissa Lake Park - amphitheater, parking, splash pad, pavilion, playground, grass | 9/30/2049 | \$ 21,750,000 | \$ 230,000 | \$ 1,172,810 | \$ 1,402,809.77 | | \$ 20,925,000 | \$ 14,077,794.89 | | |
| | | \$ 4,000,000 | \$ 45,000 | \$ 217,913 | \$ 262,913.16 | Water Fund | | | | |
| | | \$ 5,000,000 | \$ 185,000 | \$ 954,897 | \$ 1,139,896.61 | General Fund | | | | |
| | | \$ 2,500,000 | | | | | | | | |
| | | \$ 1,000,000 | | | | | | | | |
| | | \$ 9,250,000 | | | | | | | | |
| Total Obligation - Water Fund | | | | | | | | | | |
| \$ 1,881,000.00 | | | | | | | | | | |
| \$ 1,613,274.81 | | | | | | | | | | |
| \$ 3,494,274.81 | | | | | | | | | | |

MELISSA CDC 4B OBLIGATIONS



DEBT SERVICE SUMMARY - FINANCIAL

| | | | | | | | | |
|---|-----------|---------------|--------------|---------------|-----------------|-------------------------|---------------|------------------|
| 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 | \$ 3,543.75 | \$ 58,543.75 | CDC 4B | \$ 115,000 | \$ 4,758.75 |
| 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 \$1,895,000 Water Line to 100 acre Park | 2/15/2040 | \$ 10,085,000 | \$ 40,000 | \$ 25,525.00 | \$ 65,525.00 | General Fund - FY22 TIF | \$ 7,665,000 | \$ 2,302,925 |
| | | | \$ 255,000 | \$ 168,306.26 | \$ 423,306.26 | CDC 4B | \$ 840,000 | \$ 237,281.30 |
| | | | \$ 60,000 | \$ 39,043.76 | \$ 99,043.76 | Water Fund | \$ 5,540,000 | \$ 1,703,446.40 |
| 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 | \$ 200,000 | \$ 115,200.00 | \$ 315,200.00 | Water Fund | \$ 7,055,000 | \$ 1,856,300 |
| | | | \$ 40,000 | \$ 24,600.00 | \$ 64,600.00 | Park Dev Fee Fund | \$ 2,980,000 | \$ 770,800.00 |
| | | | \$ 40,000 | \$ 24,600.00 | \$ 64,600.00 | Water Fund | \$ 635,000 | \$ 165,500.00 |
| | | | \$ 20,000 | \$ 13,000.00 | \$ 33,000.00 | General Fund | \$ 335,000 | \$ 87,100.00 |
| | | | \$ 80,000 | \$ 46,200.00 | \$ 126,200.00 | EDC 4B | \$ 1,135,000 | \$ 309,700.00 |
| | | | \$ 85,000 | \$ 49,300.00 | \$ 134,300.00 | General Fund | \$ 1,275,000 | \$ 329,100.00 |
| 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/Higland 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 | \$ 1,030,000 | \$ 1,293,200 | \$ 2,323,200.00 | General Fund | \$ 34,665,000 | \$ 16,380,525.00 |
| | | \$ 8,175,000 | \$ 225,000 | \$ 281,125.00 | \$ 506,125.00 | EDC 4A | | |
| | | \$ 5,855,000 | \$ 160,000 | \$ 201,250.00 | \$ 361,250.00 | CDC 4B | | |
| | | \$ 5,150,000 | \$ 140,000 | \$ 177,450.00 | \$ 317,450.00 | TIF | | |
| | | \$ 6,025,000 | \$ 165,000 | \$ 207,175.00 | \$ 372,175.00 | Park Dev fee fund | | |
| | | \$ 4,735,000 | \$ 130,000 | \$ 162,800.00 | \$ 292,800.00 | Water Fund | | |
| | | \$ 7,680,000 | \$ 210,000 | \$ 263,400.00 | \$ 473,400.00 | | | |

Total Obligation - CDC 4B \$ 530,000.00 \$ 395,500.01 \$ 925,500.01

TAX INCREMENT FINANCING ZONE #1

| | | | | | | | | |
|--|-----------|---------------|---------------|---------------|-------------------------|-------------------------|-----------------|------------------|
| 1/28/2015 Combination Tax and Revenue CO, Series 2015 \$1,100,000 City Hall Park \$7,290,000 Phase I 2015 Park Dev Plan \$1,895,000 Water Line to 100 acre Park | 2/15/2040 | \$ 10,085,000 | \$ 40,000 | \$ 25,525.00 | \$ 65,525.00 | General Fund - FY22 TIF | \$ 7,665,000 | \$ 2,302,925 |
| | | \$ 255,000 | \$ 168,306.26 | \$ 423,306.26 | CDC 4B | \$ 840,000 | \$ 237,281.30 | |
| | | \$ 60,000 | \$ 39,043.76 | \$ 99,043.76 | Water Fund | \$ 5,540,000 | \$ 1,703,446.40 | |
| 10/13/2016 General Obligation Refunding & Improvements Bonds, Series 2016 \$1,120,000 - Melissa Rd - 2006 CO Refi | 9/30/2026 | \$ 655,000 | \$ 75,000 | \$ 4,500.00 | \$ 79,500.00 | EDC 4A to TIF | \$ 150,000 | \$ 6,000.00 |
| 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 | \$ 485,000 | \$ 207,700.00 | \$ 692,700.00 | TIF | \$ 5,435,000 | \$ 1,143,700.00 |
| 2018 General Obligation Bond, Series 2018 proposed Melissa Road - Construction (\$1m TIF funded debt) | 9/30/2043 | \$ 3,225,000 | \$ 95,000 | \$ 94,812.50 | \$ 73,812.50 | General Fund | \$ 2,705,000 | \$ 1,013,500.09 |
| | | \$ 40,000 | \$ 76,000.00 | \$ 116,000.00 | TIF - support \$2m FY22 | | | |
| | | \$ 1,000,000 | \$ 30,000 | \$ 29,206.26 | \$ 59,206.26 | TIF - \$1m | \$ 835,000 | \$ 312,603.25 |
| 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/Higland Construction - Utility & Roadway (\$5.5m) New Water Tower - WF | 9/30/2043 | \$ 17,450,000 | \$ 530,000 | \$ 522,760 | \$ 1,052,760 | General Fund | \$ 14,490,000 | \$ 5,522,750 |
| | | \$ 650,000 | \$ 20,000 | \$ 19,428.76 | \$ 39,428.76 | General Fund | \$ 540,000 | \$ 205,134.48 |
| | | \$ 8,000,000 | \$ 245,000 | \$ 239,843.76 | \$ 484,843.76 | Park Dev Fees | \$ 6,650,000 | \$ 2,530,503.26 |
| | | \$ 1,000,000 | \$ 30,000 | \$ 29,975.00 | \$ 59,375.00 | TIF | \$ 830,000 | \$ 316,893.82 |
| | | \$ 7,800,000 | \$ 235,000 | \$ 233,512.50 | \$ 468,512.50 | Water Fund | \$ 6,470,000 | \$ 2,470,218.81 |
| 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/Higland 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 | \$ 1,030,000 | \$ 1,293,200 | \$ 2,323,200.00 | General Fund | \$ 34,665,000 | \$ 16,380,525.00 |
| | | \$ 8,175,000 | \$ 225,000 | \$ 281,125.00 | \$ 506,125.00 | EDC 4A | | |
| | | \$ 5,855,000 | \$ 160,000 | \$ 201,250.00 | \$ 361,250.00 | CDC 4B | | |
| | | \$ 5,160,000 | \$ 140,000 | \$ 177,450.00 | \$ 317,450.00 | TIF | | |
| | | \$ 6,025,000 | \$ 165,000 | \$ 207,175.00 | \$ 372,175.00 | Park Dev fee fund | | |
| | | \$ 4,735,000 | \$ 130,000 | \$ 162,800.00 | \$ 292,800.00 | Water Fund | | |
| | | \$ 7,680,000 | \$ 210,000 | \$ 263,400.00 | \$ 473,400.00 | | | |

Total Obligation - TIF \$ 830,000.00 \$ 535,706.26 \$ 1,365,706.26

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 | \$ 200,000 | \$ 115,200.00 | \$ 315,200.00 | Water Fund | \$ 7,055,000 | \$ 1,856,300 |
| | | \$ 40,000 | \$ 24,600.00 | \$ 64,600.00 | Park Dev Fee Fund | \$ 2,980,000 | \$ 770,800.00 | |
| | | \$ 40,000 | \$ 24,600.00 | \$ 64,600.00 | Water Fund | \$ 635,000 | \$ 165,500.00 | |
| | | \$ 20,000 | \$ 13,000.00 | \$ 33,000.00 | General Fund | \$ 335,000 | \$ 87,100.00 | |
| | | \$ 80,000 | \$ 46,200.00 | \$ 126,200.00 | EDC 4B | \$ 1,195,000 | \$ 309,700.00 | |
| | | \$ 85,000 | \$ 49,300.00 | \$ 134,300.00 | General Fund | \$ 1,275,000 | \$ 329,100.00 | |
| 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/Higland Construction - Utility & Roadway (\$5.5m) New Water Tower - WF | 9/30/2043 | \$ 17,450,000 | \$ 530,000 | \$ 522,760 | \$ 1,052,760 | General Fund | \$ 14,490,000 | \$ 5,522,750 |
| | | \$ 650,000 | \$ 20,000 | \$ 19,428.76 | \$ 39,428.76 | General Fund | \$ 540,000 | \$ 205,134.48 |
| | | \$ 8,000,000 | \$ 245,000 | \$ 239,843.76 | \$ 484,843.76 | Park Dev Fees | \$ 6,650,000 | \$ 2,530,503.26 |
| | | \$ 1,000,000 | \$ 30,000 | \$ 29,975.00 | \$ 59,975.00 | TIF | \$ 830,000 | \$ 316,893.82 |
| | | \$ 7,800,000 | \$ 235,000 | \$ 233,512.50 | \$ 468,512.50 | Water Fund | \$ 6,470,000 | \$ 2,470,218.81 |
| | | \$ - | \$ - | \$ - | Road Impact Fees | | | |
| | | \$ - | \$ - | \$ - | WWV Impact 3 Yr Ph in WF - Year 3 of 3 | | | |

Total Obligation - Park Development Fees \$ 285,000.00 \$ 264,443.76 \$ 549,443.76



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. The City approved an Addendum to the 2015 Comprehensive Plan in early 2024 to address the following:

- An updated existing land use map, an update on Extraterritorial Jurisdiction (ETJ), and an updated city limits and ETJ map with the eastern planning boundary of the City reflected at Sister Grove Creek;
- An update to the Future Land Use Plan Map and the resulting population growth projections;
- An updated Transportation Plan Map and Public Services and Facilities Plan that reflect the future infrastructure and facility needs of the City; and
- An updated Implementation Plan reflecting concepts such as encouraging unique retail development, pursuing the development of quality retail uses, continuing to monitor and increase water and wastewater service availability, and ensuring that the City of Melissa has active participation and representation in making decisions about roadway infrastructure in the region.

FY25 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.

FY25 Budget Impact: The FY25 budget provides continued support for existing Capital Improvement projects underway.

FY25 BUDGET IMPACT

Continued implementation will be addressed with existing funding throughout various line items.

PLANNING PROCESS

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 2024 saw the City Council continue their work on setting more refined goals for the community and organization. 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 2024-2025; ADOPTING A BUDGET AND APPROPRIATING RESOURCES FOR THE CITY OF MELISSA, TEXAS, FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2024; 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, 2024 and ending September 30, 2025 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 10, 2024, 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, 2024 and ending September 30, 2025, 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 2024/2025

| | |
|--|------------------------|
| General Fund | \$ 24,513,475 |
| Water Fund | \$ 24,100,967 |
| General Debt Service | \$ 8,465,728 |
| TIF #1 | \$ 1,413,961.26 |
| MCEDC 4B | \$ 1,174,162 |
| Crime Control and Prevention District | \$ 1,093,015 |
| Fire Control, Prevention, and Emergency | \$ 908,212 |
| Medical Services District | |

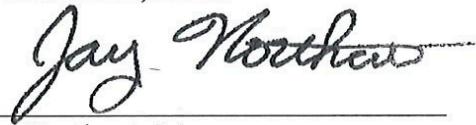
SECTION 4: Savings/ Repealing Clause. All provisions of any ordinance in conflict with this Ordinance are hereby repealed; but such repeal shall not abate any pending prosecution for violation of the repealed Ordinance, nor shall the repeal prevent prosecution from being commenced for any violation if 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 10TH DAY OF SEPTEMBER, 2024.

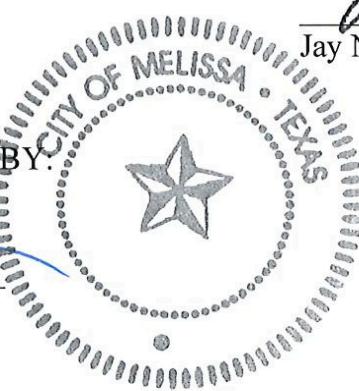


Jay Northcut, Mayor

ATTESTED TO AND
CORRECTLY RECORDED BY:



Hope Cory, City Secretary



Dates of Publication: September 15, 2024 and September 22, 2024, *McKinney Courier-Gazette*



GENERAL FUND BUDGET SUMMARY

| REVENUES | Actual FY22 | Actual FY23 | Adopted FY24 | Revised FY24 | Estimated FY24 | Adopted FY25 |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Administrative (01) | \$11,162,217 | \$15,715,070 | \$14,676,528 | \$19,016,728 | \$19,013,374 | \$20,517,175 |
| Development & Neighborhood Services (02) | \$6,910,270 | \$5,248,452 | \$3,040,000 | \$5,460,000 | \$5,707,314 | \$3,040,000 |
| Code (03) | \$0 | \$2,665 | \$0 | \$0 | \$0 | \$0 |
| Parks & Grounds (04) | \$209,453 | \$293,760 | \$125,000 | \$335,000 | \$336,310 | \$150,000 |
| Municipal Courts (05) | \$609,631 | \$601,446 | \$600,000 | \$930,000 | \$923,207 | \$750,000 |
| Police Department (06) | \$15,339 | \$19,401 | \$2,000 | (\$20,694) | (\$14,807) | \$2,000 |
| Street Department (07) | \$0 | \$562 | \$0 | \$30,000 | \$30,000 | \$0 |
| Fire Department (08) | \$160,764 | \$101,010 | \$72,000 | \$89,500 | \$114,991 | \$47,000 |
| Library Department (10) | \$30,279 | \$9,356 | \$7,300 | \$26,900 | \$28,767 | \$7,300 |
| Communications (27) | \$0 | \$0 | \$0 | \$0 | \$3,290 | \$0 |
| Total General Fund Revenue | \$19,097,953 | \$21,991,722 | \$18,522,828 | \$25,867,434 | \$26,142,446 | \$24,513,475 |
| EXPENSES BY DEPARTMENT | Actual FY22 | Actual FY23 | Adopted FY24 | Revised FY24 | Estimated FY24 | Adopted FY25 |
| Non-Departmental (00) | \$1,785,363 | \$2,038,298 | \$2,091,436 | \$5,954,436 | \$5,979,962 | \$3,971,326 |
| Administrative (01) | \$2,586,745 | \$1,893,389 | \$1,672,922 | \$1,917,741 | \$2,246,176 | \$1,309,021 |
| Finance (28) | \$0 | \$0 | \$0 | \$0 | \$0 | \$570,982 |
| Human Resources (29) | \$0 | \$0 | \$0 | \$0 | \$0 | \$472,679 |
| Development Services (2) | \$3,334,773 | \$3,141,888 | \$2,143,613 | \$3,243,470 | \$3,283,431 | \$2,255,765 |
| Code Enforcement (3) | \$122,812 | \$188,911 | \$186,410 | \$184,250 | \$199,156 | \$331,176 |
| Cultural Services (4) | \$1,265,963 | \$1,468,996 | \$1,409,702 | \$1,457,739 | \$1,557,786 | \$423,747 |
| Municipal Courts (5) | \$373,678 | \$491,665 | \$433,842 | \$515,836 | \$565,752 | \$571,504 |
| Police (6) | \$2,575,296 | \$3,168,262 | \$4,382,898 | \$4,591,398 | \$4,455,131 | \$4,795,496 |
| Streets (7) | \$439,418 | \$1,007,788 | \$724,255 | \$720,370 | \$716,615 | \$750,671 |
| Fire (8) | \$2,576,815 | \$3,283,535 | \$3,811,441 | \$4,004,880 | \$3,666,993 | \$4,666,341 |
| IT (9) | \$352,183 | \$404,077 | \$671,164 | \$1,226,692 | \$1,441,387 | \$1,409,372 |
| Library (10) | \$354,380 | \$428,751 | \$513,165 | \$522,163 | \$527,120 | \$702,151 |
| Facilities (11) | \$226,784 | \$156,072 | \$242,997 | \$480,672 | \$241,459 | \$1,974,924 |
| Communications (27) | \$0 | \$0 | \$214,477 | \$200,179 | \$413,134 | \$308,321 |
| Total General Fund Expenditures | \$15,994,210 | \$17,671,632 | \$18,498,322 | \$25,019,826 | \$25,294,102 | \$24,513,476 |



GENERAL FUND REVENUE DETAIL

| | Actual FY22 | Actual FY23 | Adopted FY24 | Revised FY24 | Estimated FY24 | Adopted FY25 |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| 01 GENERAL REVENUE | | | | | | |
| 4110 - Current Property Taxes | \$6,244,717 | \$7,670,099 | \$9,327,099 | \$9,327,099 | \$9,333,921 | \$11,708,390 |
| 4120 - Delinquent Property Taxes | \$116,493 | \$115,771 | \$100,000 | \$90,000 | \$80,217 | \$100,000 |
| 4130 - Penalties & Interest | \$28,940 | \$24,589 | \$25,000 | \$25,000 | \$24,623 | \$25,000 |
| 4145 - Collin County/Child Safety | \$13,863 | \$16,810 | \$10,000 | \$18,000 | \$17,656 | \$20,000 |
| 4160 - Sales Tax | \$3,235,975 | \$4,234,691 | \$3,500,000 | \$4,600,000 | \$4,543,587 | \$4,600,000 |
| 4170 - Franchise Fees/Taxes | \$758,113 | \$903,662 | \$800,000 | \$965,000 | \$1,204,204 | \$1,000,000 |
| 4210 - Liquor License Registration | \$2,227 | \$6,634 | \$0 | \$9,200 | \$9,895 | \$0 |
| 4220 - Lease Revenue | \$108,118 | \$97,886 | \$125,000 | \$125,000 | \$109,975 | \$125,000 |
| 4310 - Donations | \$25,000 | \$0 | \$50,000 | \$5,000 | \$5,000 | \$25,000 |
| 4315 - Transfer In | \$406,518 | \$441,447 | \$497,765 | \$497,765 | \$497,765 | \$913,785 |
| 4330 - Interest | \$209,576 | \$2,163,626 | \$241,664 | \$3,341,664 | \$3,169,777 | \$2,000,000 |
| 4320 - Grants | \$0 | \$4,828 | \$0 | \$0 | \$0 | \$0 |
| 4380 - Miscellaneous Income | \$146 | \$35,027 | \$0 | \$13,000 | \$16,754 | \$0 |
| 4990 - Gain/Loss On Sale Of Fixed Assets | \$12,530 | \$0 | \$0 | \$0 | \$0 | \$0 |
| TOTAL 01 GENERAL REVENUE | \$11,162,217 | \$15,715,070 | \$14,676,528 | \$19,016,728 | \$19,013,374 | \$20,517,175 |
| DEVELOPMENT & NEIGHBORHOOD SVCS | | | | | | |
| 4180 - Licenses & Permits | \$5,601,255 | \$3,472,732 | \$2,500,000 | \$4,100,000 | \$4,346,339 | \$2,500,000 |
| 4181 - Contractor Registrations | \$39,341 | \$33,125 | \$40,000 | \$40,000 | \$35,633 | \$40,000 |
| 4190 - Platting & Development | \$1,269,674 | \$1,742,595 | \$500,000 | \$1,320,000 | \$1,325,341 | \$500,000 |
| 4380 - Miscellaneous Income | \$0 | \$0 | \$0 | \$0 | \$1 | \$0 |
| TOTAL 02 DEVELOPMENT & NEIGHBORHOOD SERVICES | \$6,910,270 | \$5,248,452 | \$3,040,000 | \$5,460,000 | \$5,707,314 | \$3,040,000 |
| CODE | | | | | | |
| 4990 - Gain/Loss On Sale Of Fixed Assets | \$0 | \$2,665 | \$0 | \$0 | \$0 | \$0 |
| TOTAL 03 CODE | \$0 | \$2,665 | \$0 | \$0 | \$0 | \$0 |



GENERAL FUND REVENUE DETAIL

| | Actual FY22 | Actual FY23 | Adopted FY24 | Revised FY24 | Estimated FY24 | Adopted FY25 |
|--|------------------|------------------|------------------|-------------------|-------------------|------------------|
| CULTURAL SERVICES | | | | | | |
| 4310 - Donations | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4380 - Miscellaneous Income | \$1,285 | \$8,000 | \$0 | \$0 | \$0 | \$0 |
| 4990 - Gain/Loss On Sale Of Fixed Assets | \$0 | \$5,728 | \$0 | \$0 | \$0 | \$0 |
| 4340 - Park Rental Fees | \$133,168 | \$180,033 | \$50,000 | \$235,000 | \$236,310 | \$50,000 |
| 4345 Park Maintenance/Support | \$75,000 | \$100,000 | \$75,000 | \$100,000 | \$100,000 | \$100,000 |
| TOTAL 04 CULTURAL SERVICES | \$209,453 | \$293,760 | \$125,000 | \$335,000 | \$336,310 | \$150,000 |
| MUNICIPAL COURTS | | | | | | |
| 4140 - Court Fines | \$609,631 | \$601,446 | \$600,000 | \$930,000 | \$923,207 | \$750,000 |
| 4320 - Grants | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| TOTAL 05 MUNICIPAL COURTS | \$609,631 | \$601,446 | \$600,000 | \$930,000 | \$923,207 | \$750,000 |
| POLICE DEPARTMENT | | | | | | |
| 4155 - Law Enforcement Officer Stand/Training | \$1,197 | \$1,282 | \$1,200 | \$3,500 | \$3,589 | \$1,200 |
| 4380 - Miscellaneous Income | \$12,035 | \$13,200 | \$0 | \$1,500 | \$1,987 | \$0 |
| 4180 - Licenses And Permits | \$1,000 | \$650 | \$0 | \$0 | \$3,230 | \$0 |
| 4157 - Golf Carts | \$1,000 | \$1,070 | \$800 | \$800 | \$740 | \$800 |
| 4320 - Grants | \$0 | \$2,422 | \$0 | \$0 | \$939 | \$0 |
| 4330 - Interest - PD Drug/Seizure Acct | \$50 | \$277 | \$0 | \$0 | \$701 | \$0 |
| 4311 - Donations | \$0 | \$500 | \$0 | \$0 | \$500 | \$0 |
| 4990 - Gain/Loss On Sale Of Fixed Assets | \$0 | \$0 | \$0 | (\$26,494) | (\$26,494) | \$0 |
| 4150 - Police Reports | \$57 | \$0 | \$0 | \$0 | \$0 | \$0 |
| TOTAL 06 POLICE | \$15,339 | \$19,401 | \$2,000 | (\$20,694) | (\$14,807) | \$2,000 |
| STREET DEPARTMENT | | | | | | |
| 4380 - Miscellaneous Income | \$0 | \$562 | \$0 | \$30,000 | \$30,000 | \$0 |
| TOTAL 07 STREET | \$0 | \$562 | \$0 | \$30,000 | \$30,000 | \$0 |



GENERAL FUND REVENUE DETAIL

| | Actual FY22 | Actual FY23 | Adopted FY24 | Revised FY24 | Estimated FY24 | Adopted FY25 |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| FIRE DEPARTMENT | | | | | | |
| 4185 - Fire Department Insurance Reimburse | \$21,883 | \$22,082 | \$20,000 | \$36,000 | \$38,936 | \$35,000 |
| 4220 - Lease Revenue | \$12,000 | \$1,000 | \$0 | \$0 | \$23,000 | \$12,000 |
| 4360 - Fire Dept Donations | \$0 | \$0 | \$0 | \$0 | \$150 | |
| 4365 - Fire Dept./Collin County | \$51,935 | \$51,840 | \$52,000 | \$52,000 | \$50,007 | \$0 |
| 4320 - Grants | \$36,401 | \$16,645 | \$0 | \$0 | \$1,400 | \$0 |
| 4380 - Miscellaneous Income | \$22,470 | \$9,443 | \$0 | \$1,500 | \$1,498 | \$0 |
| 4990 - Gain/Loss On Sale Of Fixed Assets | \$16,075 | \$0 | \$0 | \$0 | \$0 | \$0 |
| TOTAL 08 FIRE | \$160,764 | \$101,010 | \$72,000 | \$89,500 | \$114,991 | \$47,000 |
| LIBRARY DEPARTMENT | | | | | | |
| 4385 - Library Fines | \$1 | \$0 | \$0 | \$0 | \$344 | \$0 |
| 4382 - Library Services - Copies | \$2,819 | \$3,422 | \$1,800 | \$1,800 | \$4,455 | \$1,800 |
| 4384 - Library Services - Fax | \$606 | \$629 | \$0 | \$0 | \$762 | \$0 |
| 4387 - Notary Fees | \$2,827 | \$3,677 | \$2,000 | \$4,200 | \$4,505 | \$2,000 |
| 4395 - Library Donations | \$3,242 | \$1,343 | \$3,500 | \$900 | \$1,083 | \$3,500 |
| 4383 - Misc Library Services | \$0 | \$0 | \$0 | \$0 | \$61 | \$0 |
| 4388 - Fompl/Fundraising | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4380 - Miscellaneous Income | \$12 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4410 - Grants | \$20,771 | \$285 | \$0 | \$20,000 | \$17,556 | \$0 |
| 4390 - Collin County/Library | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| TOTAL 10 LIBRARY | \$30,279 | \$9,356 | \$7,300 | \$26,900 | \$28,767 | \$7,300 |
| COMMUNICATIONS DEPARTMENT | | | | | | |
| 4166 Community Events | \$0 | \$0 | \$0 | \$0 | \$3,290 | \$0 |
| TOTAL 27 COMMUNICATIONS | \$0 | \$0 | \$0 | \$0 | \$3,290 | \$0 |
| TOTAL GENERAL FUND REVENUE | \$19,097,953 | \$21,991,722 | \$18,522,828 | \$25,867,434 | \$26,142,446 | \$24,513,475 |



GENERAL FUND DETAILED BUDGET BY DEPARTMENT

00 - NON-DEPARTMENTAL

| Line Items | Actual FY22 | Actual FY23 | Adopted FY24 | Revised FY24 | Estimated FY24 | Adopted FY25 |
|--|-------------|-------------|--------------|--------------|----------------|--------------|
| 5197 - Employee Appreciation/Recognition | \$ 1,509 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5220 - Animal Control | \$45,073 | \$42,909 | \$50,000 | \$50,000 | \$49,641 | \$55,000 |
| 5230 - Appraisal District | \$74,265 | \$80,848 | \$90,000 | \$99,000 | \$98,607 | \$114,779 |
| 5260 - Engineering | \$85,522 | \$168,872 | \$80,000 | \$125,000 | \$127,637 | \$130,000 |
| 5290 - Security | \$1,890 | \$475 | \$1,500 | \$1,500 | \$475 | \$1,500 |
| 5310 - Dues & Memberships | \$3,260 | \$3,488 | \$3,600 | \$3,600 | \$5,104 | \$3,600 |
| 5343 - Ch 380 Reimbursement Incentives | \$897,385 | \$604,788 | \$600,000 | \$700,000 | \$739,143 | \$650,000 |
| 5344 - Economic Development | \$20,000 | \$20,000 | \$20,000 | \$20,000 | \$20,000 | \$0 |
| 5371 - R&R Fund - Facilities | \$15,000 | \$15,000 | \$15,000 | \$515,000 | \$15,000 | \$250,000 |
| 5373 - Designated Fund - Facilities | \$0 | \$0 | \$0 | \$3,000,000 | \$3,000,000 | \$944,611 |
| 5374 - Designated Fund - Special | \$0 | \$0 | \$0 | \$0 | \$625,000 | \$0 |
| 5375 - Designated Fund: Road Repair & Replacement | \$156,536 | \$156,536 | \$156,536 | \$156,536 | \$156,536 | \$156,536 |
| 5390 - Professional Services | \$52,282 | \$43,085 | \$54,300 | \$54,300 | \$39,008 | \$54,300 |
| 5400 - Audit Fees | \$14,005 | \$24,675 | \$20,000 | \$20,000 | \$22,375 | \$20,000 |
| 5410 - Legal Fees | \$75,476 | \$61,130 | \$85,000 | \$65,000 | \$69,220 | \$75,000 |
| 5415 - Environmental Svcs | \$11,712 | \$14,424 | \$7,500 | \$16,500 | \$16,287 | \$18,000 |
| 5420 - Insurance | \$211,821 | \$315,250 | \$250,000 | \$380,000 | \$404,233 | \$400,000 |
| 5430 - Telephone | \$24,717 | \$48,998 | \$20,000 | \$0 | \$10,848 | \$10,000 |
| 5433 - Vehicle Depreciation & Replacement Fund | \$0 | \$0 | \$0 | \$500,000 | \$500,000 | \$0 |
| 5356 - Communications | \$2,100 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5435 - Internet Service | \$7,369 | \$28,370 | \$30,000 | \$40,000 | \$28,827 | \$30,000 |
| 5440 - Travel Expenses | \$906 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5470 - Utilities | \$52,886 | \$51,419 | \$70,000 | \$70,000 | \$49,521 | \$55,000 |
| 5500 - Misc | \$0 | \$2,520 | \$0 | \$0 | \$0 | \$0 |
| 5513 - Community Events | \$30,800 | \$85,650 | \$135,000 | \$135,000 | \$0 | \$0 |
| 5635 - Charitable Contributions | \$850 | \$2,500 | \$3,000 | | | \$3,000 |



GENERAL FUND DETAILED BUDGET BY DEPARTMENT

00 - NON-DEPARTMENTAL

| Line Items | Actual FY22 | Actual FY23 | Adopted FY24 | Revised FY24 | Estimated FY24 | Adopted FY25 |
|---------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| 5971 - CIP: Storm Siren Grant Project | \$0 | \$0 | \$0 | \$0 | \$0 | \$ |
| Fund Balance Contribution | \$0 | \$0 | \$400,000 | \$0 | \$0 | \$1,000,000 |
| 5910 - Capital Outlay | \$0 | \$267,362 | \$0 | \$0 | \$0 | \$0 |
| OPERATIONS TOTAL | \$1,785,363 | \$2,038,298 | \$2,091,436 | \$5,954,436 | \$5,979,962 | \$3,971,326 |
| 01-00 TOTAL | \$1,785,363 | \$2,038,298 | \$2,091,436 | \$5,954,436 | \$5,979,962 | \$3,971,326 |



GENERAL FUND DETAILED BUDGET BY DEPARTMENT

01 - ADMINISTRATION

| Line Items | Actual FY22 | Actual FY23 | Adopted FY24 | Revised FY24 | Estimated FY24 | Adopted FY25 |
|--|------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| 5110 - Salaries & Wages | \$694,583 | \$950,371 | \$1,026,628 | \$1,001,628 | \$1,066,071 | \$768,146 |
| 5115 - Salaries - Overtime | \$2,288 | \$1,355 | \$0 | \$0 | \$1,751 | \$0 |
| 5145 - Longevity Pay | \$2,588 | \$2,724 | \$3,656 | \$3,656 | \$3,488 | \$1,968 |
| 5190 - Contract Labor | \$6,789 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5150 - Social Security Expense | \$33,118 | \$47,386 | \$52,942 | \$52,942 | \$54,783 | \$32,792 |
| 5155 - Medicare Expense | \$9,488 | \$12,999 | \$14,334 | \$14,334 | \$14,885 | \$10,488 |
| 5160 - Suta Expense | \$251 | \$9 | \$2,268 | \$1,068 | \$1,048 | \$585 |
| 5161 - Health Insurance Expense | \$0 | \$0 | \$0 | \$60,000 | \$64,067 | \$0 |
| 5162 - Dental Insurance Expense | \$0 | \$0 | \$0 | \$7,000 | \$6,336 | \$0 |
| 5163 - HSA Expense | \$0 | \$0 | \$0 | \$12,000 | \$12,167 | \$0 |
| 5166 - Long Term Disability | \$835 | \$2,054 | \$2,658 | \$20,658 | \$2,809 | \$1,379 |
| 5167 - Life, ADD, & EAP Expense | \$0 | \$0 | \$0 | \$1,720 | \$1,708 | \$0 |
| 5170 - TMRS Expense | \$117,790 | \$165,402 | \$190,886 | \$190,886 | \$187,305 | \$146,272 |
| 5191 - Annual Drivers License Check | \$0 | \$876 | \$0 | \$0 | \$0 | \$0 |
| 5192 - Recruiting Expenses | \$1,007 | \$19,422 | \$10,000 | \$40,000 | \$43,589 | \$1,331 |
| 5195 - Drug Screening | \$148 | \$77 | \$40 | \$40 | \$50 | \$195 |
| 5196 - Misc Employee Expense | \$3,195 | \$10,188 | \$3,500 | \$7,500 | \$7,527 | \$1,050 |
| 5197 - Employee Appreciation/Recognition | \$5,862 | \$8,665 | \$8,100 | \$8,100 | \$4,388 | \$0 |
| 5198 - Employee Special Events | \$16,162 | \$8,152 | \$8,000 | \$12,000 | \$12,065 | \$0 |
| 5510 - Group Health Insurance | \$75,985 | \$103,635 | \$101,439 | \$0 | \$0 | \$68,309 |
| PERSONNEL TOTAL | \$970,090 | \$1,333,316 | \$1,424,451 | \$1,433,532 | \$1,484,037 | \$1,032,516 |
| 5240 - City Council Expense | \$12,051 | \$42,711 | \$30,550 | \$30,550 | \$27,884 | \$37,820 |
| 5241 - City Council Training/Travel | \$10,019 | \$11,469 | \$15,000 | \$6,000 | \$9,693 | \$20,100 |
| 5245 - City Council Technology | \$7,482 | \$4,509 | \$3,560 | \$8,560 | \$5,335 | \$5,000 |
| 5245 - Boards and Commissions | \$0 | \$0 | \$0 | \$0 | \$133 | \$0 |



GENERAL FUND DETAILED BUDGET BY DEPARTMENT

01 - ADMINISTRATION

| Line Items | Actual FY22 | Actual FY23 | Adopted FY24 | Revised FY24 | Estimated FY24 | Adopted FY25 |
|---------------------------------------|-------------|-------------|--------------|--------------|----------------|--------------|
| 5250 - Election Expense | \$19,742 | \$1,265 | \$10,000 | \$37,000 | \$36,456 | \$21,500 |
| 5280 - Office Supplies | \$8,267 | \$19,152 | \$9,293 | \$11,293 | \$13,687 | \$3,000 |
| 5310 - Dues & Memberships | \$10,429 | \$13,702 | \$9,589 | \$12,589 | \$14,693 | \$12,146 |
| 5320 - Postage And Delivery | \$2,163 | \$2,384 | \$2,000 | \$4,000 | \$3,871 | \$500 |
| 5321 - Shipping And Courier Svc | \$201 | \$861 | \$500 | \$500 | \$226 | \$0 |
| 5330 - Publications And Subscriptions | \$0 | \$9,750 | \$1,000 | \$4,000 | \$1,051 | \$1,000 |
| 5336 - Bank Analysis Charge | \$0 | \$0 | \$0 | \$0 | \$40 | \$0 |
| 5340 - Legal Advertising | \$12,879 | \$10,634 | \$14,000 | \$39,000 | \$40,652 | \$14,000 |
| 5341 - Promotional Materials | \$0 | \$1,946 | \$0 | \$0 | \$2,345 | \$0 |
| 5345 - Marketing/Advertising | \$0 | \$42,618 | \$0 | \$0 | \$0 | \$0 |
| 5350 - Printing And Reproduction | \$1,149 | \$4,290 | \$2,000 | \$6,000 | \$5,374 | \$2,090 |
| 5352 - Codification Of Ordinances | \$7,115 | \$2,746 | \$7,000 | \$7,000 | \$5,438 | \$7,000 |
| 5356 - Communications | \$865 | \$1,047 | \$0 | \$0 | \$0 | \$0 |
| 5357 - Website Maintenance | \$0 | \$12,489 | \$0 | \$0 | \$0 | \$0 |
| 5361 - Equipment Rental | \$1,414 | \$1,484 | \$1,400 | \$1,400 | \$1,414 | \$4,244 |
| 5370 - Contract Repair & Maintenance | \$432 | \$432 | \$0 | \$0 | \$432 | \$0 |
| 5375 - Vehicle Repair & Maintenance | \$161 | \$0 | \$0 | \$0 | \$208 | \$0 |
| 5378 - Barker House Expense | \$0 | \$16,100 | \$0 | \$0 | \$0 | \$0 |
| 5380 - Vehicle Expense | \$769 | \$1,414 | \$0 | \$0 | \$0 | \$0 |
| 5385 - Vehicle Fuel | \$2,151 | \$1,891 | \$1,600 | \$1,600 | \$2,033 | \$2,500 |
| 5390 - Professional Services | \$108,650 | \$134,956 | \$35,896 | \$200,896 | \$215,202 | \$40,000 |
| 5405 - Property Taxes | \$83 | \$0 | \$0 | \$0 | \$163 | \$0 |
| 5410 - Legal Fees | \$12,026 | \$7,218 | \$30,000 | \$10,000 | \$12,612 | \$30,000 |
| 5420 - Insurance | \$850 | \$424 | \$0 | \$0 | \$424 | \$0 |
| 5430 - Telephone | \$3,709 | \$1,966 | \$3,700 | \$3,700 | \$134 | \$0 |



GENERAL FUND DETAILED BUDGET BY DEPARTMENT

01 - ADMINISTRATION

| Line Items | Actual FY22 | Actual FY23 | Adopted FY24 | Revised FY24 | Estimated FY24 | Adopted FY25 |
|-----------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| 5432 - Wireless Telephone Exp | \$3,987 | \$3,336 | \$4,100 | \$5,600 | \$5,192 | \$2,880 |
| 5436 - Computer Expenses | \$1,912 | \$5,046 | \$0 | \$0 | \$12,592 | \$1,920 |
| 5438 - Computer Hardware/Software | \$58,756 | \$52,678 | \$12,000 | \$12,000 | \$17,835 | \$31,000 |
| 5439 - Business Meals | \$4,802 | \$3,961 | \$3,000 | \$3,000 | \$4,329 | \$3,000 |
| 5440 - Travel Expenses | \$5,536 | \$8,016 | \$15,990 | \$15,990 | \$9,542 | \$11,500 |
| 5441 - Mileage Reimbursement | \$701 | \$339 | \$883 | \$883 | \$573 | \$800 |
| 5442 - Vehicle Lease | \$7,691 | \$9,097 | \$12,000 | \$12,000 | \$9,768 | \$12,000 |
| 5450 - Uniforms | \$361 | \$2,582 | \$1,000 | \$1,000 | \$429 | \$600 |
| 5460 - Training | \$3,931 | \$9,126 | \$3,910 | \$3,410 | \$6,896 | \$2,905 |
| 5500 - Misc Expense | \$12,013 | \$576 | \$0 | \$0 | \$830 | \$0 |
| 5509 - Property Tax Expense | \$0 | \$0 | \$0 | \$6,738 | \$6,738 | \$0 |
| 5550 - Supplies | \$1,704 | \$2,739 | \$4,000 | \$4,000 | \$1,271 | \$4,000 |
| 5573 - Collin County Filing Fee | \$7,037 | \$4,337 | \$6,000 | \$6,000 | \$2,645 | \$4,000 |
| 5574 - Document Management | \$0 | \$1,000 | \$2,500 | \$2,500 | \$500 | \$1,000 |
| OPERATIONS TOTAL | \$331,038 | \$450,293 | \$242,471 | \$457,209 | \$479,325 | \$276,505 |
| 5531 - Capital Outlay Interest | \$0 | \$0 | \$0 | \$0 | \$60,435 | \$0 |
| 5532 - Capital Outlay Principal | \$0 | \$0 | \$0 | \$0 | \$198,179 | \$0 |
| 5910 - Capital Outlay | \$1,285,617 | \$109,780 | \$6,000 | \$27,000 | \$24,200 | \$0 |
| CAPITAL TOTAL | \$1,285,617 | \$109,780 | \$6,000 | \$27,000 | \$282,814 | \$0 |
| 01-01 TOTAL | \$2,586,745 | \$1,893,389 | \$1,672,922 | \$1,917,741 | \$2,246,176 | \$1,309,021 |



GENERAL FUND DETAILED BUDGET BY DEPARTMENT

28 - FINANCE

| Line Items | Actual FY22 | Actual FY23 | Adopted FY24 | Revised FY24 | Estimated FY24 | Adopted FY25 |
|---|-------------|-------------|--------------|--------------|----------------|------------------|
| 5110 - Salaries & Wages | \$0 | \$0 | \$0 | \$0 | \$0 | \$342,886 |
| 5145 - Longevity Pay | \$0 | \$0 | \$0 | \$0 | \$0 | \$212 |
| 5150 - Social Security Expense | \$0 | \$0 | \$0 | \$0 | \$0 | \$19,312 |
| 5155 - Medicare Expense | \$0 | \$0 | \$0 | \$0 | \$0 | \$4,975 |
| 5160 - Suta Expense | \$0 | \$0 | \$0 | \$0 | \$0 | \$468 |
| 5166 - Long Term Disability | \$0 | \$0 | \$0 | \$0 | \$0 | \$472 |
| 5170 - Tmrs Expense | \$0 | \$0 | \$0 | \$0 | \$0 | \$60,660 |
| 5197 - Employee Appreciation-Recognition | \$0 | \$0 | \$0 | \$0 | \$0 | \$600 |
| 5510 - Group Health Insurance | \$0 | \$0 | \$0 | \$0 | \$0 | \$39,853 |
| PERSONNEL TOTAL | \$0 | \$0 | \$0 | \$0 | \$0 | \$469,438 |
| 5280 - Office Supplies | \$0 | \$0 | \$0 | \$0 | \$0 | \$1,500 |
| 5310 - Dues & Memberships | \$0 | \$0 | \$0 | \$0 | \$0 | \$1,500 |
| 5320 - Postage And Delivery | \$0 | \$0 | \$0 | \$0 | \$0 | \$2,000 |
| 5361 - Equipment Rental | \$0 | \$0 | \$0 | \$0 | \$0 | \$2,844 |
| 5400 - Audit Fees | \$0 | \$0 | \$0 | \$0 | \$0 | \$20,000 |
| 5390 - Professional Services | \$0 | \$0 | \$0 | \$0 | \$0 | \$66,000 |
| 5432 - Wireless Telephone Expense | \$0 | \$0 | \$0 | \$0 | \$0 | \$600 |
| 5440 - Travel Expenses | \$0 | \$0 | \$0 | \$0 | \$0 | \$5000 |
| 5450 - Uniforms | \$0 | \$0 | \$0 | \$0 | \$0 | \$400 |
| 5460 - Training | \$0 | \$0 | \$0 | \$0 | \$0 | \$1,700 |
| OPERATIONS TOTAL | \$0 | \$0 | \$0 | \$0 | \$0 | \$101,544 |
| 01-28 TOTAL | \$0 | \$0 | \$0 | \$0 | \$0 | \$570,982 |



GENERAL FUND DETAILED BUDGET BY DEPARTMENT

29 - HUMAN RESOURCES

| Line Items | Actual FY22 | Actual FY23 | Adopted FY24 | Revised FY24 | Estimated FY24 | Adopted FY25 |
|--|-------------|-------------|--------------|--------------|----------------|------------------|
| 5110 - Salaries & Wages | \$0 | \$0 | \$0 | \$0 | \$0 | \$173,031 |
| 5110 - Salaries - Org Market Adjustments | \$0 | \$0 | \$0 | \$0 | \$0 | \$125,000 |
| 5145 - Longevity Pay | \$0 | \$0 | \$0 | \$0 | \$0 | \$1,160 |
| 5150 - Social Security Expense | \$0 | \$0 | \$0 | \$0 | \$0 | \$10,800 |
| 5155 - Medicare Expense | \$0 | \$0 | \$0 | \$0 | \$0 | \$2,526 |
| 5160 - Suta Expense | \$0 | \$0 | \$0 | \$0 | \$0 | \$234 |
| 5166 - Long Term Disability | \$0 | \$0 | \$0 | \$0 | \$0 | \$455 |
| 5170 - Tmrs Expense | \$0 | \$0 | \$0 | \$0 | \$0 | \$30,797 |
| 5191 - Annual Driver's License Check | \$0 | \$0 | \$0 | \$0 | \$0 | \$1,500 |
| 5192 - Recruiting Expenses | \$0 | \$0 | \$0 | \$0 | \$0 | \$20,000 |
| 5196 - Misc Employee Expense | \$0 | \$0 | \$0 | \$0 | \$0 | \$4,750 |
| 5197 - Employee Appreciation/Recognition | \$0 | \$0 | \$0 | \$0 | \$0 | \$9,100 |
| 5198 - Employee Special Events | \$0 | \$0 | \$0 | \$0 | \$0 | \$10,000 |
| 5510 - Group Health Insurance | \$0 | \$0 | \$0 | \$0 | \$0 | \$18,211 |
| PERSONNEL TOTAL | \$0 | \$0 | \$0 | \$0 | \$0 | \$407,564 |
| 5280 - Office Supplies | \$0 | \$0 | \$0 | \$0 | \$0 | \$3,000 |
| 5310 - Dues & Memberships | \$0 | \$0 | \$0 | \$0 | \$0 | \$905 |
| 5390 - Professional Services | \$0 | \$0 | \$0 | \$0 | \$0 | \$39,676 |
| 5410 - Legal Fees | \$0 | \$0 | \$0 | \$0 | \$0 | \$10,000 |
| 5432 - Wireless Telephone Exp | \$0 | \$0 | \$0 | \$0 | \$0 | \$1,200 |
| 5439 - Business Meals | \$0 | \$0 | \$0 | \$0 | \$0 | \$4,058 |
| 5440 - Travel Expenses | \$0 | \$0 | \$0 | \$0 | \$0 | \$2,467 |
| 5450 - Uniforms | \$0 | \$0 | \$0 | \$0 | \$0 | \$200 |
| 5460 - Training | \$0 | \$0 | \$0 | \$0 | \$0 | \$3,609 |
| OPERATIONS TOTAL | \$0 | \$0 | \$0 | \$0 | \$0 | \$65,115 |
| 01-29 TOTAL | \$0 | \$0 | \$0 | \$0 | \$0 | \$472,679 |



GENERAL FUND DETAILED BUDGET BY DEPARTMENT

02 - DEVELOPMENT & NEIGHBORHOOD SERVICES

| Line Items | Actual FY22 | Actual FY23 | Adopted FY24 | Revised FY24 | Estimated FY24 | Adopted FY25 |
|---|------------------|------------------|------------------|------------------|------------------|------------------|
| 5110 - Salaries & Wages | \$223,775 | \$216,335 | \$205,054 | \$205,054 | \$250,356 | \$340,062 |
| 5115 - Salaries - Overtime | \$11,233 | \$6,887 | \$6,000 | \$6,000 | \$2,087 | \$6,000 |
| 5145 - Longevity Pay | \$552 | \$728 | \$428 | \$428 | \$428 | \$544 |
| 5150 - Social Security Expense | \$14,128 | \$13,473 | \$12,740 | \$12,740 | \$14,744 | \$21,118 |
| 5155 - Medicare Expense | \$3,304 | \$3,151 | \$2,980 | \$2,980 | \$3,448 | \$4,939 |
| 5160 - SUTA Expense | \$62 | \$8 | \$882 | \$682 | \$644 | \$585 |
| 5161 - Health Insurance Expense | \$0 | \$0 | \$0 | \$18,000 | \$19,631 | \$0 |
| 5162 - Dental Insurance Expense | \$0 | \$0 | \$0 | \$1,500 | \$1,668 | \$0 |
| 5166 - Long Term Disability | \$430 | \$633 | \$515 | \$515 | \$720 | \$637 |
| 5167 - Life, ADD & EAP Expense | \$0 | \$0 | \$0 | \$400 | \$479 | \$0 |
| 5170 - Tmrs Expense | \$41,426 | \$39,222 | \$36,329 | \$36,329 | \$44,063 | \$60,219 |
| 5195 - Drug Screening | \$0 | \$0 | \$0 | \$0 | \$110 | \$0 |
| 5192 - Recruiting Expenses | \$0 | \$102 | \$0 | \$0 | \$771 | \$0 |
| 5197 - Employee Appreciation/Recognition | \$500 | \$669 | \$500 | \$500 | \$600 | \$750 |
| 5510 - Group Health Insurance | \$36,273 | \$26,123 | \$36,344 | \$0 | \$0 | \$40,139 |
| PERSONNEL TOTAL | \$331,684 | \$307,331 | \$301,771 | \$285,128 | \$339,750 | \$474,993 |
| 5261 - Development Project Eng. Fees | \$522,827 | \$601,413 | \$500,000 | \$600,000 | \$614,171 | \$500,000 |
| 5242 - Council & Boards Technology | \$767 | \$2,925 | \$0 | \$0 | \$3,592 | \$3,200 |
| 5245 - Boards & Commissions | \$96 | \$0 | \$0 | \$0 | \$327 | \$0 |
| 5270 - Inspections | \$2,462,173 | \$2,200,370 | \$1,250,000 | \$2,250,000 | \$2,196,860 | \$1,250,000 |
| 5280 - Office Supplies | \$2,122 | \$2,965 | \$3,000 | \$3,000 | \$1,925 | \$3,000 |
| 5310 - Dues & Memberships | \$582 | \$632 | \$0 | \$0 | \$1,124 | \$932 |
| 5320 - Postage And Delivery | \$736 | \$1,057 | \$600 | \$600 | \$1,105 | \$1,200 |
| 5330 - Publications And Subscriptions | \$38 | \$0 | \$0 | \$0 | \$5,768 | \$0 |



GENERAL FUND DETAILED BUDGET BY DEPARTMENT

02 - DEVELOPMENT & NEIGHBORHOOD SERVICES

| Line Items | Actual FY22 | Actual FY23 | Adopted FY24 | Revised FY24 | Estimated FY24 | Adopted FY25 |
|-------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| 5335 - Customer Credit Card Charges | \$180 | \$570 | \$180 | \$180 | \$192 | \$360 |
| 5340 - Legal Advertising | \$6,744 | \$5,808 | \$6,000 | \$6,000 | \$4,294 | \$4,000 |
| 5350 - Printing And Reproduction | \$1,736 | \$10,848 | \$8,800 | \$8,800 | \$7,888 | \$8,800 |
| 5390 - Professional Services | \$0 | \$0 | \$0 | \$10,000 | \$10,000 | \$0 |
| 5430 - Telephone | \$926 | \$458 | \$1,000 | \$1,000 | \$0 | \$0 |
| 5432 - Wireless Telephone Exp | \$1,099 | \$977 | \$1,000 | \$1,500 | \$1,236 | \$1,500 |
| 5436 - Computer Expenses | \$0 | \$2,627 | \$0 | \$0 | \$420 | \$0 |
| 5438 - Computer Hardware/Software | \$0 | \$0 | \$66,982 | \$66,982 | \$84,539 | \$3,500 |
| 5439 - Business Meals | \$2,614 | \$2,035 | \$2,600 | \$2,600 | \$2,665 | \$2,250 |
| 5440 - Travel Expenses | \$0 | \$964 | \$0 | \$0 | \$0 | \$0 |
| 5450 - Uniforms | \$347 | \$398 | \$400 | \$400 | \$966 | \$750 |
| 5460 - Training | \$0 | \$245 | \$1,030 | \$1,030 | \$930 | \$1,030 |
| 5500 - Misc Expense | \$61 | \$31 | \$0 | \$0 | \$0 | \$0 |
| 5573 - Collin County Filing Fees | \$43 | \$235 | \$250 | \$250 | \$0 | \$250 |
| OPERATIONS TOTAL | \$3,003,089 | \$2,834,558 | \$1,841,842 | \$2,952,342 | \$2,938,002 | \$1,780,772 |
| 5910 - Capital Outlay | \$0 | \$0 | \$0 | \$6,000 | \$5,680 | \$0 |
| CAPITAL TOTAL | \$0 | \$0 | \$0 | \$6,000 | \$5,680 | \$0 |
| 01-02 TOTAL | \$3,334,773 | \$3,141,888 | \$2,143,613 | \$3,243,470 | \$3,283,431 | \$2,255,765 |



GENERAL FUND DETAILED BUDGET BY DEPARTMENT

03 - CODE COMPLIANCE

| Line Items | Actual FY22 | Actual FY23 | Adopted FY24 | Revised FY24 | Estimated FY24 | Adopted FY25 |
|---|-----------------|------------------|------------------|------------------|------------------|------------------|
| 5110 - Salaries & Wages | \$57,551 | \$99,743 | \$114,312 | \$114,312 | \$122,076 | \$202,246 |
| 5115 - Salaries - Overtime | \$1,195 | \$2,741 | \$0 | \$0 | \$1,902 | \$0 |
| 5145 - Longevity Pay | \$92 | \$140 | \$248 | \$248 | \$248 | \$344 |
| 5150 - Social Security Expense | \$3,520 | \$6,244 | \$7,101 | \$7,101 | \$7,277 | \$12,561 |
| 5155 - Medicare Expense | \$823 | \$1,460 | \$1,661 | \$1,661 | \$1,702 | \$2,938 |
| 5160 - Suta Expense | \$15 | \$87 | \$504 | \$204 | \$234 | \$351 |
| 5161 - Health Insurance Expense | \$0 | \$0 | \$0 | \$10,000 | \$11,046 | \$0 |
| 5162 - Dental Insurance Expense | \$0 | \$0 | \$0 | \$1,000 | \$937 | \$0 |
| 5163 - HSA Expense | \$0 | \$0 | \$0 | \$1,000 | \$1,000 | \$0 |
| 5166 - Long Term Disability | \$101 | \$334 | \$316 | \$316 | \$362 | \$440 |
| 5167 - Life, ADD, & EAP Expense | \$0 | \$0 | \$0 | \$200 | \$241 | \$0 |
| 5170 - Tmrs Expense | \$10,142 | \$17,981 | \$20,254 | \$20,254 | \$21,235 | \$35,818 |
| 5192 - Recruiting Expenses | \$51 | \$0 | \$0 | \$0 | \$0 | \$1,330 |
| 5195 - Drug Screening | \$48 | \$0 | \$0 | \$0 | \$0 | \$45 |
| 5196 - Misc Employee Expense | \$119 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5197 - Employee Appreciation/Recognition | \$129 | \$208 | \$200 | \$200 | \$363 | \$450 |
| 5510 - Group Health Insurance | \$9,103 | \$14,909 | \$16,060 | \$0 | \$0 | \$29,245 |
| PERSONNEL TOTAL | \$82,889 | \$143,847 | \$160,656 | \$156,496 | \$168,624 | \$285,768 |
| 5280 - Office Supplies | \$290 | \$561 | \$900 | \$900 | \$913 | \$750 |
| 5310 - Dues & Memberships | \$0 | \$38 | \$445 | \$445 | \$212 | \$405 |
| 5320 - Postage And Delivery | \$968 | \$1,798 | \$1,500 | \$1,500 | \$2,854 | \$3,000 |
| 5330 - Publications and Subscriptions | \$0 | \$0 | \$0 | \$0 | \$3,361 | \$0 |
| 5350 - Printing And Reproduction | \$250 | \$160 | \$0 | \$0 | \$895 | \$590 |
| 5375 - Vehicle Repair & Maintenance | \$777 | \$1,673 | \$1,500 | \$1,500 | \$1,224 | \$1,691 |



GENERAL FUND DETAILED BUDGET BY DEPARTMENT

03 - CODE COMPLIANCE

| Line Items | Actual FY22 | Actual FY23 | Adopted FY24 | Revised FY24 | Estimated FY24 | Adopted FY25 |
|---|------------------|------------------|------------------|------------------|------------------|------------------|
| 5380 - Vehicle Expense | \$350 | \$394 | \$0 | \$0 | \$334 | \$480 |
| 5385 - Vehicle Fuel | \$1,120 | \$1,723 | \$2,000 | \$2,000 | \$1,549 | \$3,000 |
| 5395 - License Fees | \$75 | \$0 | \$0 | \$0 | \$100 | \$225 |
| 5430 - Telephone Exp | \$465 | \$230 | \$900 | \$900 | \$0 | \$0 |
| 5432 - Wireless Telephone Exp | \$681 | \$1,021 | \$1,230 | \$3,230 | \$3,592 | \$1,710 |
| 5436 - Computer Expenses | \$0 | \$0 | \$0 | \$0 | \$66 | \$0 |
| 5438 - Computer Hardware/Software | \$2,820 | \$0 | \$2,460 | \$2,460 | \$157 | \$4,160 |
| 5439 - Business Meals | \$0 | \$0 | \$360 | \$360 | \$53 | \$300 |
| 5442 - Vehicle Lease - Enterprise | \$5,585 | \$14,426 | \$11,959 | \$11,959 | \$14,244 | \$18,348 |
| 5450 - Uniforms | \$0 | \$345 | \$1,300 | \$1,300 | \$898 | \$1,950 |
| 5460 - Training | \$1,104 | \$550 | \$1,200 | \$1,200 | \$80 | \$8,799 |
| 5618 - Condemned Property Demolition | \$25,439 | \$22,146 | \$0 | \$0 | \$0 | \$0 |
| OPERATIONS TOTAL | \$39,923 | \$45,064 | \$25,754 | \$27,754 | \$30,532 | \$45,408 |
| 01-03 TOTAL | \$122,812 | \$188,911 | \$186,410 | \$184,250 | \$199,156 | \$331,176 |



GENERAL FUND DETAILED BUDGET BY DEPARTMENT

04 - CULTURAL SERVICES

| Line Items | Actual FY22 | Actual FY23 | Adopted FY24 | Revised FY24 | Estimated FY24 | Adopted FY25 |
|--|------------------|------------------|------------------|------------------|------------------|------------------|
| 5110 - Salaries & Wages | \$203,477 | \$241,606 | \$261,648 | \$261,648 | \$299,784 | \$182,803 |
| 5115 - Salaries - Overtime | \$2,319 | \$3,897 | \$22,000 | \$22,000 | \$4,666 | \$0 |
| 5145 - Longevity Pay | \$916 | \$920 | \$1,148 | \$1,148 | \$1,148 | \$0 |
| 5150 - Social Security Expense | \$12,141 | \$14,653 | \$16,293 | \$16,293 | \$18,288 | \$11,334 |
| 5155 - Medicare Expense | \$2,839 | \$3,427 | \$3,811 | \$3,811 | \$4,277 | \$2,651 |
| 5160 - Suta Expense | \$36 | \$108 | \$1,008 | \$808 | \$819 | \$234 |
| 5161 - Health Insurance Expense | \$0 | \$0 | \$0 | \$25,000 | \$28,239 | \$0 |
| 5162 - Dental Insurance Expense | \$0 | \$0 | \$0 | \$2,000 | \$2,213 | \$0 |
| 5163 - HSA Expense | \$0 | \$0 | \$0 | \$2,400 | \$2,417 | \$0 |
| 5166 - Long Term Disability | \$377 | \$683 | \$763 | \$763 | \$861 | \$450 |
| 5167 - Life, ADD, & EAP Expense | \$0 | \$0 | \$0 | \$500 | \$567 | \$0 |
| 5170 - Tmrs Expense | \$36,189 | \$43,168 | \$46,462 | \$46,462 | \$53,861 | \$32,320 |
| 5192 - Recruiting Expenses | \$102 | \$0 | \$0 | \$0 | \$124 | \$0 |
| 5195 - Drug Screening | \$45 | \$40 | \$0 | \$0 | \$165 | \$0 |
| 5197 - Employee Appreciation/Recognition | \$206 | \$0 | \$800 | \$800 | \$177 | \$300 |
| 5510 - Group Health Insurance | \$34,926 | \$31,330 | \$39,663 | \$0 | \$0 | \$18,715 |
| PERSONNEL TOTAL | \$293,573 | \$339,831 | \$393,596 | \$383,633 | \$417,605 | \$248,807 |
| 5310 - Dues & Memberships | \$0 | \$0 | \$200 | \$200 | \$0 | \$0 |
| 5280 - Office Supplies | \$0 | \$0 | \$0 | \$500 | \$419 | \$0 |
| 5320 - Postage and Delivery | \$6 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5350 - Printing And Reproduction | \$0 | \$320 | \$0 | \$0 | \$101 | \$0 |
| 5360 - Equipment | \$2,796 | \$4,545 | \$4,000 | \$4,000 | \$6,640 | \$0 |
| 5361 - Equipment Rental | \$1,276 | \$1,544 | \$1,700 | \$1,700 | \$3,725 | \$0 |
| 5370 - Contract Repairs & Maintenance | \$470,392 | \$442,175 | \$557,313 | \$557,313 | \$375,738 | \$0 |



GENERAL FUND DETAILED BUDGET BY DEPARTMENT

04 - CULTURAL SERVICES

| Line Items | Actual FY22 | Actual FY23 | Adopted FY24 | Revised FY24 | Estimated FY24 | Adopted FY25 |
|---|------------------|--------------------|--------------------|--------------------|--------------------|------------------|
| 5375 - Vehicle Repair & Maintenance | \$4,831 | \$3,260 | \$4,600 | \$4,600 | \$6,657 | \$0 |
| 5376 - Building Repair & Maintenance | \$0 | \$1,576 | \$1,704 | \$1,704 | \$756 | \$0 |
| 5390 - Professional Services | \$15,960 | \$29,620 | \$19,700 | \$29,700 | \$30,994 | \$0 |
| 5380 - Vehicle Expense | \$1,049 | \$1,181 | \$0 | \$0 | \$1,034 | \$0 |
| 5385 - Vehicle Fuel | \$8,115 | \$8,231 | \$9,600 | \$9,600 | \$8,692 | \$0 |
| 5430 - Telephone Expense | \$926 | \$458 | \$1,200 | \$1,200 | \$0 | \$0 |
| 5435 - Internet/Cable Svc | \$27,343 | \$35,000 | \$40,350 | \$40,350 | \$46,100 | \$0 |
| 5433 - Wireless Telephone Expense | \$2,405 | \$2,470 | \$2,748 | \$2,748 | \$2,669 | \$1,440 |
| 5436 - Computer Expenses | \$0 | \$0 | \$0 | \$0 | \$1,928 | \$0 |
| 5438 - Computer Hardware/Software | \$90 | \$0 | \$0 | \$0 | \$1,800 | \$19,000 |
| 5439 - Business Meals | \$81 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5442 - Vehicle Lease - Enterprise | \$20,610 | \$16,868 | \$23,064 | \$23,064 | \$30,251 | \$0 |
| 5450 - Uniforms | \$3,767 | \$4,143 | \$4,672 | \$4,672 | \$4,791 | \$200 |
| 5461 - Training | \$584 | \$1,165 | \$2,700 | \$700 | \$198 | \$300 |
| 5440 - Travel | \$0 | \$0 | \$0 | \$0 | \$718 | \$1,800 |
| 5470 - Utilities | \$161,010 | \$176,967 | \$171,538 | \$171,538 | \$225,311 | \$0 |
| 5498 - ZPlex Expenses | \$47,616 | \$127,829 | \$52,637 | \$52,637 | \$29,343 | \$0 |
| 5501 - Zadow Park Expenses | \$21,290 | \$27,665 | \$25,064 | \$45,064 | \$47,519 | \$0 |
| 5495 - Event Sponsorships | \$10,000 | \$10,000 | \$15,000 | \$15,000 | \$15,000 | \$0 |
| 5496 - Facilities Maintenance | \$135,710 | \$179,455 | \$0 | \$0 | \$191,468 | \$0 |
| 5505 - Park Expenses | \$28,063 | \$42,384 | \$61,816 | \$46,816 | \$47,310 | \$0 |
| 5513 - Community Events | \$0 | \$0 | \$0 | \$0 | \$0 | \$152,200 |
| 5550 - Supplies | \$8,471 | \$12,279 | \$16,500 | \$18,000 | \$18,615 | \$0 |
| OPERATIONS TOTAL | \$972,391 | \$1,129,135 | \$1,016,106 | \$1,031,106 | \$1,097,775 | \$174,940 |



GENERAL FUND DETAILED BUDGET BY DEPARTMENT

04 - CULTURAL SERVICES

| Line Items | Actual FY22 | Actual FY23 | Adopted FY24 | Revised FY24 | Estimated FY24 | Adopted FY25 |
|---------------------|-------------|-------------|--------------|--------------|----------------|--------------|
| 5910 Capital Outlay | \$0 | \$0 | \$0 | \$43,000 | \$42,407 | \$0 |
| CAPITAL TOTAL | \$0 | \$0 | \$0 | \$43,000 | \$42,407 | \$0 |
| 01-04 TOTAL | \$1,265,963 | \$1,468,966 | \$1,409,702 | \$1,457,739 | \$1,557,786 | \$423,747 |



GENERAL FUND DETAILED BUDGET BY DEPARTMENT

05 - MUNICIPAL COURT

| Line Items | Actual FY22 | Actual FY23 | Adopted FY24 | Revised FY24 | Estimated FY24 | Adopted FY25 |
|--|------------------|------------------|------------------|------------------|------------------|------------------|
| 5110 - Salaries & Wages | \$75,629 | \$121,727 | \$124,254 | \$124,254 | \$153,353 | \$179,240 |
| 5115 - Salaries - Overtime | \$1,038 | \$2,002 | \$0 | \$0 | \$5,945 | \$0 |
| 5145 - Longevity Pay | \$780 | \$876 | \$972 | \$972 | \$972 | \$1,068 |
| 5150 - Social Security Expense | \$4,545 | \$7,285 | \$7,764 | \$7,764 | \$9,447 | \$11,179 |
| 5155 - Medicare Expense | \$1,063 | \$1,704 | \$1,816 | \$1,816 | \$2,209 | \$2,614 |
| 5160 - Suta Expense | \$37 | \$11 | \$756 | \$356 | \$351 | \$351 |
| 5161 - Health Insurance Expense | \$0 | \$0 | \$0 | \$8,000 | \$7,398 | \$0 |
| 5162 - Dental Insurance Expense | \$0 | \$0 | \$0 | \$1,000 | \$810 | \$0 |
| 5163 - HSA Expense | \$0 | \$0 | \$0 | \$250 | \$250 | \$0 |
| 5166 - Long Term Disability | \$110 | \$193 | \$234 | \$234 | \$425 | \$429 |
| 5167 - Life, ADD, & EAP Expense | \$0 | \$0 | \$0 | \$250 | \$280 | \$0 |
| 5170 - Tmrs Expense | \$9,769 | \$15,576 | \$22,140 | \$22,140 | \$27,116 | \$31,878 |
| 5190 - Contract Labor | \$43,500 | \$43,500 | \$43,500 | \$53,500 | \$49,000 | \$49,000 |
| 5192 - Recruiting Expenses | \$0 | \$0 | \$0 | \$0 | \$87 | \$0 |
| 5195 - Drug Screening | \$0 | \$0 | \$0 | \$0 | \$55 | \$0 |
| 5197 - Employee Appreciation/Recognition | \$0 | \$96 | \$200 | \$200 | \$193 | \$750 |
| 5510 - Group Health Insurance | \$9,110 | \$7,688 | \$8,107 | \$0 | \$0 | \$17,870 |
| PERSONNEL TOTAL | \$145,581 | \$200,659 | \$209,742 | \$220,736 | \$257,892 | \$294,379 |
| 5280 - Office Supplies | \$5,973 | \$5,777 | \$5,300 | \$7,800 | \$8,478 | \$6,350 |
| 5299 - Court Technology Expense | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5310 - Dues & Memberships | \$75 | \$75 | \$465 | \$465 | \$75 | \$465 |
| 5320 - Postage And Delivery | \$606 | \$747 | \$713 | \$713 | \$1,389 | \$1,000 |
| 5340 - Advertising & Promotions | \$0 | \$0 | \$500 | \$500 | \$0 | \$500 |



GENERAL FUND DETAILED BUDGET BY DEPARTMENT

05 - MUNICIPAL COURT

| Line Items | Actual FY22 | Actual FY23 | Adopted FY24 | Revised FY24 | Estimated FY24 | Adopted FY25 |
|--|------------------|------------------|------------------|------------------|------------------|------------------|
| 5350 - Printing And Reproduction | \$280 | \$400 | \$700 | \$700 | \$1,316 | \$840 |
| 5355 - Public Education | \$448 | \$482 | \$1,100 | \$1,100 | \$355 | \$1,100 |
| 5361 - Equipment Rental | \$0 | \$0 | \$0 | \$0 | \$1,223 | \$0 |
| 5410 - Legal Fees | \$1,160 | \$3,720 | \$4,392 | \$4,392 | \$3,912 | \$5,000 |
| 5430 - Telephone | \$1,855 | \$918 | \$1,010 | \$1,010 | \$0 | \$0 |
| 5436 - Computer Expenses | \$0 | \$0 | \$0 | \$0 | \$187 | \$0 |
| 5438 - Computer Hardware/Software | \$3,988 | \$71,632 | \$0 | \$0 | \$3,221 | \$0 |
| 5439 - Business Meals | \$248 | \$82 | \$520 | \$520 | \$0 | \$520 |
| 5440 - Travel Expenses | \$0 | \$0 | \$1,170 | \$1,170 | \$588 | \$2,000 |
| 5441 - Mileage Reimbursement | \$535 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5450 - Uniforms | \$62 | \$209 | \$330 | \$330 | \$361 | \$450 |
| 5460 - Training | \$300 | \$578 | \$1,900 | \$400 | \$450 | \$1,900 |
| 5550 - Supplies | \$0 | \$0 | \$0 | \$0 | \$85 | \$0 |
| 5570 - State Court Cost | \$189,859 | \$184,635 | \$180,000 | \$250,000 | \$264,361 | \$230,000 |
| 5571 - Fines - Collection Expense | \$18,007 | \$16,862 | \$20,000 | \$20,000 | \$16,007 | \$20,000 |
| 5572 - Disposition Services | \$1,998 | \$2,058 | \$1,000 | \$1,000 | \$1,452 | \$2,000 |
| 5575 - Inmate Boarding Expense | \$2,705 | \$2,832 | \$5,000 | \$5,000 | \$4,399 | \$5,000 |
| OPERATIONS TOTAL | \$228,098 | \$291,007 | \$224,100 | \$295,100 | \$307,859 | \$277,125 |
| 01-05 TOTAL | \$373,678 | \$491,665 | \$433,842 | \$515,836 | \$565,752 | \$571,504 |



GENERAL FUND DETAILED BUDGET BY DEPARTMENT

06 - POLICE

| Line Items | Actual FY22 | Actual FY23 | Adopted FY24 | Revised FY24 | Estimated FY24 | Adopted FY25 |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| 5110 - Salaries & Wages | \$1,371,475 | \$1,668,155 | \$2,239,354 | \$2,196,354 | \$2,202,947 | \$2,532,168 |
| 5112 - OT Shift | \$39,424 | \$57,333 | \$103,457 | \$66,457 | \$64,754 | \$116,489 |
| 5115 - Salaries - Overtime | \$95,674 | \$110,979 | \$100,000 | \$130,000 | \$131,333 | \$100,000 |
| 5190 - Contract Labor | \$0 | \$69,338 | \$0 | \$45,000 | \$43,689 | \$0 |
| 5145 - Longevity Pay | \$3,972 | \$4,552 | \$4,772 | \$4,772 | \$3,924 | \$5,092 |
| 5150 - Social Security Expense | \$87,197 | \$108,525 | \$152,868 | \$152,868 | \$140,338 | \$170,473 |
| 5155 - Medicare Expense | \$20,393 | \$25,381 | \$35,925 | \$35,925 | \$32,821 | \$40,317 |
| 5160 - Suta Expense | \$692 | \$133 | \$6,552 | \$3,052 | \$3,168 | \$3,218 |
| 5161 - Health Insurance Expense | \$0 | \$0 | \$0 | \$200,000 | \$199,807 | \$0 |
| 5162 - Dental Insurance Expense | \$0 | \$0 | \$0 | \$16,800 | \$16,166 | \$0 |
| 5163 - HSA Expense | \$0 | \$0 | \$0 | \$5,000 | \$4,592 | \$0 |
| 5166 - Long Term Disability | \$2,483 | \$4,845 | \$5,954 | \$5,954 | \$5,989 | \$5,945 |
| 5167 - Life, ADD, & EAP Expense | \$0 | \$0 | \$0 | \$4,000 | \$3,828 | \$0 |
| 5170 - Tmrs Expense | \$261,597 | \$325,249 | \$438,037 | \$422,037 | \$414,351 | \$506,032 |
| 5192 - Recruiting Expenses | \$1,029 | \$25,874 | \$0 | \$5,000 | \$8,680 | \$3,080 |
| 5193 - Physicals | \$385 | \$253 | \$0 | \$0 | \$385 | \$0 |
| 5194 - Psychological Screen | \$1,400 | \$1,205 | \$1,840 | \$1,840 | \$920 | \$460 |
| 5195 - Drug Screening | \$238 | \$619 | \$920 | \$920 | \$330 | \$121 |
| 5196 - Misc Employee Expense | \$0 | \$79 | \$120 | \$120 | \$0 | \$3,224 |
| 5197 - Employee Appreciation-Recognition | \$604 | \$3,715 | \$5,450 | \$5,450 | \$3,062 | \$10,000 |
| 5510 - Group Health Insurance | \$226,354 | \$209,870 | \$335,999 | \$0 | \$0 | \$308,712 |
| PERSONNEL TOTAL | \$2,112,916 | \$2,616,105 | \$3,431,249 | \$3,301,549 | \$3,281,082 | \$3,805,330 |
| 5280 - Office Supplies | \$9,808 | \$4,294 | \$8,270 | \$8,270 | \$8,841 | \$8,000 |
| 5290 - Security | \$0 | \$0 | \$0 | \$0 | \$1,055 | \$0 |
| 5377 - Office Lease Space | \$0 | \$0 | \$3,725 | \$3,725 | \$4,000 | \$4,000 |
| 5310 - Dues & Memberships | \$1,465 | \$1,775 | \$1,550 | \$1,550 | \$1,587 | \$3,367 |



GENERAL FUND DETAILED BUDGET BY DEPARTMENT

06 - POLICE

| Line Items | Actual FY22 | Actual FY23 | Adopted FY24 | Revised FY24 | Estimated FY24 | Adopted FY25 |
|--|-------------|-------------|--------------|--------------|----------------|--------------|
| 5320 - Postage And Delivery | \$356 | \$428 | \$500 | \$500 | \$681 | \$500 |
| 5321 - Shipping And Courier Svc | \$401 | \$141 | \$300 | \$300 | \$188 | \$300 |
| 5330 - Publications And Subscriptions | \$2,798 | \$3,155 | \$3,650 | \$3,650 | \$2,876 | \$2,950 |
| 5341 - Promotional Materials | \$490 | \$294 | \$1,800 | \$1,800 | \$1,838 | \$1,800 |
| 5350 - Printing And Reproduction | \$1,063 | \$3,243 | \$1,100 | \$1,100 | \$3,536 | \$1,280 |
| 5360 - Equipment | \$47,720 | \$59,653 | \$87,597 | \$362,597 | \$359,546 | \$60,772 |
| 5361 - Equipment Rental | \$2,293 | \$2,269 | \$2,269 | \$2,269 | \$4,642 | \$5,820 |
| 5362 - Personal Protective Equipment PPE | \$8,048 | \$2,351 | \$5,238 | \$5,238 | \$6,764 | \$6,170 |
| 5370 - Contract Repairs & Maintenance | \$452 | \$668 | \$2,800 | \$2,800 | \$712 | \$500 |
| 5375 - Vehicle Repair & Maintenance | \$41,572 | \$87,187 | \$36,788 | \$36,788 | \$57,241 | \$36,430 |
| 5380 - Vehicle Expense | \$3,413 | \$4,353 | \$0 | \$0 | \$3,512 | \$0 |
| 5385 - Vehicle Fuel | \$62,643 | \$73,274 | \$90,000 | \$90,000 | \$90,356 | \$100,000 |
| 5430 - Telephone | \$2,783 | \$1,377 | \$2,640 | \$2,640 | \$0 | \$4,140 |
| 5432 - Wireless Telephone Exp | \$7,313 | \$7,780 | \$9,720 | \$13,220 | \$12,845 | \$10,680 |
| 5436 - Computer Expenses | \$0 | \$0 | \$44,379 | \$124,379 | \$4,308 | \$0 |
| 5438 - Computer Hardware/Software | \$3,310 | \$359 | \$0 | \$0 | \$6,377 | \$31,943 |
| 5439 - Business Meals | \$610 | \$0 | \$400 | \$400 | \$218 | \$500 |
| 5440 - Travel Expenses | \$2,026 | \$3,442 | \$3,822 | \$3,822 | \$4,644 | \$14,253 |
| 5441 - Mileage Reimbursement | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5442 - Vehicle Lease - Enterprise | \$89,179 | \$110,308 | \$425,438 | \$425,438 | \$404,049 | \$427,614 |
| 5450 - Uniforms | \$17,748 | \$20,493 | \$25,941 | \$25,941 | \$25,023 | \$32,512 |
| 5460 - Training | \$10,544 | \$13,607 | \$15,446 | \$11,446 | \$11,396 | \$41,370 |
| 5461 - LEOSE Expense | \$3,079 | \$1,311 | \$0 | \$3,700 | \$3,685 | \$0 |
| 5463 - Utilities | \$0 | \$0 | \$25,000 | \$25,000 | \$14,607 | \$0 |
| 5500 - Misc Expense | \$0 | \$40 | \$0 | \$0 | \$0 | \$0 |



GENERAL FUND DETAILED BUDGET BY DEPARTMENT

06 - POLICE

| Line Items | Actual FY22 | Actual FY23 | Adopted FY24 | Revised FY24 | Estimated FY24 | Adopted FY25 |
|---------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| 5550 - Supplies | \$6,687 | \$6,939 | \$10,958 | \$10,958 | \$9,342 | \$14,958 |
| 5551 - Medical Supplies | \$0 | \$1,789 | \$0 | \$0 | \$0 | \$0 |
| 5600 - Dispatching Expense | \$114,595 | \$119,695 | \$142,318 | \$122,318 | \$119,006 | \$180,308 |
| 5610 - Child Advocacy Services | \$3,500 | \$3,500 | \$0 | \$0 | \$0 | \$0 |
| OPERATIONS TOTAL | \$443,899 | \$533,723 | \$951,649 | \$1,289,849 | \$1,168,874 | \$990,166 |
| 5910 - Capital Outlay | \$18,481 | \$18,434 | \$0 | \$0 | \$5,175 | \$0 |
| CAPITAL TOTAL | \$18,481 | \$18,434 | \$0 | \$0 | \$5,175 | \$0 |
| 01-06 TOTAL | \$2,575,296 | \$3,168,262 | \$4,382,898 | \$4,591,398 | \$4,455,131 | \$4,795,496 |



GENERAL FUND DETAILED BUDGET BY DEPARTMENT

07 - STREETS

| Line Items | Actual FY22 | Actual FY23 | Adopted FY24 | Revised FY24 | Estimated FY24 | Adopted FY25 |
|--|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| 5110 - Salaries & Wages | \$15,961 | \$21,462 | \$26,924 | \$26,924 | \$19,820 | \$26,002 |
| 5112 - Overtime - Shift | \$0 | \$0 | \$0 | \$0 | \$1,154 | \$0 |
| 5115 - Salaries - Overtime | \$1,290 | \$2,767 | \$3,000 | \$3,000 | \$1,601 | \$3,000 |
| 5145 - Longevity Pay | \$0 | \$0 | \$21 | \$21 | \$0 | \$12 |
| 5150 - Social Security Expense | \$986 | \$1,425 | \$1,857 | \$1,857 | \$1,268 | \$1,613 |
| 5155 - Medicare Expense | \$231 | \$333 | \$434 | \$434 | \$297 | \$377 |
| 5160 - Suta Expense | \$5 | \$0 | \$126 | \$126 | \$120 | \$59 |
| 5161 - Health Insurance Expense | \$0 | \$0 | \$0 | \$3,000 | \$2,623 | \$0 |
| 5162 - Dental Insurance Expense | \$0 | \$0 | \$0 | \$200 | \$240 | \$0 |
| 5163 - HSA Expense | \$0 | \$0 | \$0 | \$750 | \$750 | \$0 |
| 5166 - Long Term Disability | \$50 | \$69 | \$69 | \$69 | \$41 | \$72 |
| 5167 - Life, ADD, & EAP Expense | \$0 | \$0 | \$0 | \$30 | \$29 | \$0 |
| 5170 - Tmrs Expense | \$3,011 | \$4,277 | \$5,294 | \$5,294 | \$4,001 | \$4,599 |
| 5192 - Recruiting Expense | \$0 | \$0 | \$0 | \$0 | \$26 | \$0 |
| 5195 - Drug Screening | \$0 | \$0 | \$0 | \$0 | \$28 | \$0 |
| 5510 - Group Health Insurance | \$3,755 | \$5,590 | \$7,865 | \$0 | \$0 | \$7,155 |
| PERSONNEL TOTAL | \$25,289 | \$35,924 | \$45,590 | \$41,705 | \$31,996 | \$42,889 |
| 5320 - Postage And Delivery | \$7 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5360 - Equipment | \$6,434 | \$7,720 | \$10,000 | \$10,000 | \$0 | \$10,000 |
| 5370 - Contract Repairs & Maintenance | \$94,706 | \$149,677 | \$250,000 | \$250,000 | \$265,670 | \$269,000 |
| 5375 - Vehicle Repair & Maintenance | \$5,651 | \$3,515 | \$6,000 | \$6,000 | \$6,704 | \$6,000 |
| 5376 - Building Repair & Maintenance | \$3,648 | \$4,739 | \$0 | \$0 | \$3,624 | \$0 |
| 5385 - Vehicle Fuel | \$0 | \$264 | \$0 | \$0 | \$578 | \$0 |
| 5390 - Professional Services | \$0 | \$0 | \$0 | \$10,000 | \$8,171 | \$0 |



GENERAL FUND DETAILED BUDGET BY DEPARTMENT

07 - STREETS

| Line Items | Actual FY22 | Actual FY23 | Adopted FY24 | Revised FY24 | Estimated FY24 | Adopted FY25 |
|-----------------------------------|------------------|--------------------|------------------|------------------|------------------|------------------|
| 5432 - Wireless Telephone Expense | \$980 | \$300 | \$0 | \$0 | \$30 | \$0 |
| 5442 - Vehicle Lease | \$0 | \$2,304 | \$6,100 | \$6,100 | \$10,276 | \$9,217 |
| 5450 - Uniforms | \$0 | \$0 | \$3,000 | \$3,000 | \$0 | \$3,000 |
| 5470 - Utilities | \$210,379 | \$264,231 | \$275,000 | \$275,000 | \$315,190 | \$275,000 |
| 5550 - Supplies | \$16,328 | \$18,888 | \$25,000 | \$25,000 | \$10,699 | \$25,000 |
| 5640 - Street Repairs | \$53,439 | \$468,609 | \$60,000 | \$30,000 | \$30,100 | \$60,000 |
| 5650 - Street Signs | \$22,557 | \$19,660 | \$18,000 | \$18,000 | \$15,076 | \$25,000 |
| OPERATIONS TOTAL | \$414,128 | \$939,907 | \$653,100 | \$633,100 | \$666,119 | \$682,217 |
| 5910 - Capital Outlay | \$0 | \$31,956 | \$25,565 | \$45,565 | \$18,500 | \$25,565 |
| CAPITAL TOTAL | \$0 | \$31,956 | \$25,565 | \$45,565 | \$18,500 | \$25,565 |
| 01-07 TOTAL | \$439,418 | \$1,007,788 | \$724,255 | \$720,370 | \$716,615 | \$750,671 |



GENERAL FUND DETAILED BUDGET BY DEPARTMENT

08 - FIRE DEPARTMENT

| Line Items | Actual FY22 | Actual FY23 | Adopted FY24 | Revised FY24 | Estimated FY24 | Adopted FY25 |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| 5110 - Salaries & Wages | \$1,237,453 | \$1,685,963 | \$2,018,847 | \$2,018,847 | \$1,911,436 | \$2,409,067 |
| 5115 - Salaries - Overtime | \$58,829 | \$101,726 | \$100,000 | \$227,000 | \$250,409 | \$121,500 |
| 5145 - Longevity Pay | \$2,696 | \$3,452 | \$4,488 | \$4,488 | \$4,176 | \$5,268 |
| 5150 - Social Security Expense | \$74,795 | \$104,110 | \$134,495 | \$134,495 | \$126,174 | \$157,609 |
| 5155 - Medicare Expense | \$17,492 | \$24,348 | \$32,610 | \$32,610 | \$29,508 | \$37,168 |
| 5160 - Suta Expense | \$210 | \$272 | \$6,300 | \$3,300 | \$3,212 | \$3,159 |
| 5161 - Health Insurance Expense | \$0 | \$0 | \$0 | \$135,000 | \$133,023 | \$0 |
| 5162 - Dental Insurance Expense | \$0 | \$0 | \$0 | \$12,500 | \$11,653 | \$0 |
| 5163 - HSA Expense | \$0 | \$0 | \$0 | \$17,600 | \$16,333 | \$0 |
| 5166 - Long Term Disability | \$2,187 | \$4,217 | \$4,989 | \$4,989 | \$5,138 | \$5,534 |
| 5167 - Life, ADD, & EAP Expense | \$0 | \$0 | \$0 | \$4,000 | \$3,230 | \$0 |
| 5170 - Tmrs Expense | \$218,351 | \$302,772 | \$374,482 | \$362,482 | \$357,449 | \$442,281 |
| 5193 - Physicals | \$16,644 | \$19,409 | \$25,225 | \$25,225 | \$24,406 | \$33,725 |
| 5195 - Drug Screening | \$93 | \$320 | \$915 | \$915 | \$550 | \$1,601 |
| 5192 - Recruiting | \$830 | \$1,216 | \$2,617 | \$7,617 | \$7,069 | \$5,213 |
| 5196 - Misc Employee Expense | \$0 | \$0 | \$0 | \$0 | \$87 | \$0 |
| 5197 - Employee Appreciation/Recognition | \$5,327 | \$17,150 | \$10,000 | \$10,000 | \$12,797 | \$15,000 |
| 5510 - Group Health Insurance | \$186,201 | \$181,529 | \$240,661 | \$0 | \$0 | \$276,576 |
| PERSONNEL TOTAL | \$1,821,109 | \$2,446,483 | \$2,955,629 | \$3,001,068 | \$2,896,651 | \$3,513,701 |
| 5280 - Office Supplies | \$1,858 | \$5,076 | \$4,300 | \$14,300 | \$9,664 | \$5,100 |
| 5290 - Security | \$0 | \$0 | \$0 | \$0 | \$135 | \$0 |
| 5310 - Dues & Memberships | \$8,374 | \$7,549 | \$10,205 | \$10,205 | \$9,308 | \$11,405 |
| 5320 - Postage And Delivery | \$30 | \$137 | \$300 | \$300 | \$84 | \$300 |
| 5321 - Shipping And Courier Svc | \$2,755 | \$376 | \$800 | \$800 | \$368 | \$800 |
| 5330 - Publications And Subscriptions | \$0 | \$140 | \$2,350 | \$2,350 | \$317 | \$3,350 |
| 5350 - Printing And Reproduction | \$867 | \$3,207 | \$2,400 | \$2,400 | \$3,673 | \$3,000 |
| 5355 - Public Education | \$650 | \$2,915 | \$10,800 | \$12,800 | \$14,236 | \$13,200 |
| 5360 - Equipment | \$0 | \$51,247 | \$41,300 | \$41,300 | \$15,338 | \$87,600 |



GENERAL FUND DETAILED BUDGET BY DEPARTMENT

08 - FIRE DEPARTMENT

| Line Items | Actual FY22 | Actual FY23 | Adopted FY24 | Revised FY24 | Estimated FY24 | Adopted FY25 |
|---------------------------------------|-------------|-------------|--------------|--------------|----------------|--------------|
| 5361 - Equipment Rental | \$2,280 | \$2,269 | \$650 | \$650 | \$3,597 | \$750 |
| 5362 - Personal Protective Equipment | \$34,945 | \$43,407 | \$38,000 | \$52,000 | \$69,830 | \$43,000 |
| 5363 - PPE Maintenance | \$28,656 | \$28,979 | \$22,000 | \$22,000 | \$15,462 | \$26,000 |
| 5370 - Contract Repairs & Maintenance | \$15,377 | \$20,144 | \$34,030 | \$34,030 | \$13,297 | \$35,530 |
| 5375 - Vehicle Repair & Maintenance | \$63,303 | \$79,765 | \$52,080 | \$142,080 | \$152,506 | \$63,240 |
| 5376 - Building Repair & Maintenance | \$46,109 | \$41,729 | \$5,000 | \$5,000 | \$18,422 | \$5,000 |
| 5380 - Vehicle Expense | \$1,172 | \$9,284 | \$1,997 | \$4,997 | \$3,104 | \$1,997 |
| 5385 - Vehicle Fuel | \$32,094 | \$30,618 | \$19,000 | \$34,000 | \$32,207 | \$40,000 |
| 5390 - Professional Services | \$0 | \$100 | \$0 | \$0 | \$0 | \$0 |
| 5395 - License Fees | \$0 | \$107 | \$0 | \$0 | \$0 | \$0 |
| 5430 - Telephone | \$2,644 | \$839 | \$4,000 | \$4,000 | \$0 | \$6,000 |
| 5432 - Wireless Telephone Expense | \$7,653 | \$6,549 | \$8,999 | \$10,499 | \$9,706 | \$10,996 |
| 5435 - Internet/Cable Service | \$20,340 | \$12,000 | \$12,000 | \$12,000 | \$12,000 | \$12,000 |
| 5436 - Computer Expenses | \$0 | \$72 | \$6,780 | \$6,780 | \$127 | \$14,440 |
| 5438 - Computer Hardware/Software | \$4,550 | \$2,437 | \$0 | \$0 | \$3,107 | \$6,370 |
| 5439 - Business Meals | \$3,434 | \$1,837 | \$7,040 | \$7,040 | \$3,319 | \$10,250 |
| 5440 - Travel Expenses | \$15,884 | \$14,049 | \$17,719 | \$17,719 | \$19,607 | \$22,549 |
| 5441 - Mileage Reimbursement | \$44 | \$571 | \$0 | \$0 | \$440 | \$0 |
| 5442 - Vehicle Lease - Enterprise | \$35,245 | \$30,413 | \$41,799 | \$41,799 | \$47,096 | \$50,717 |
| 5450 - Uniforms | \$17,250 | \$28,197 | \$32,761 | \$32,761 | \$49,524 | \$55,642 |
| 5460 - Training | \$42,644 | \$22,043 | \$27,350 | \$20,350 | \$20,105 | \$28,350 |
| 5470 - Utilities | \$15,654 | \$14,443 | \$21,500 | \$21,500 | \$25,357 | \$16,500 |
| 5490 - Ambulance Contract Services | \$113,606 | \$121,241 | \$131,487 | \$138,487 | \$138,022 | \$145,000 |
| 5491 - Medical Director Contract | \$18,000 | \$18,000 | \$24,000 | \$24,000 | \$18,000 | \$24,000 |



GENERAL FUND DETAILED BUDGET BY DEPARTMENT

08 - FIRE DEPARTMENT

| Line Items | Actual FY22 | Actual FY23 | Adopted FY24 | Revised FY24 | Estimated FY24 | Adopted FY25 |
|-------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| 5500 - Misc Expense | \$0 | \$170 | \$0 | \$0 | \$0 | \$0 |
| 5550 - Supplies | \$12,487 | \$6,611 | \$12,000 | \$24,500 | \$19,874 | \$20,000 |
| 5600 - Dispatching Services | \$0 | \$0 | \$0 | \$0 | \$0 | \$139,000 |
| 5551 - Medical Supplies | \$6,080 | \$6,310 | \$9,000 | \$9,000 | \$7,422 | \$9,000 |
| 5552 - Rehab Supplies | \$1,044 | \$748 | \$2,500 | \$2,500 | \$791 | \$3,000 |
| 5553 - Fire Supplies | \$8,183 | \$31,099 | \$17,500 | \$17,500 | \$34,300 | \$23,750 |
| OPERATIONS TOTAL | \$563,219 | \$644,678 | \$621,647 | \$769,647 | \$770,342 | \$937,836 |
| 5530 - Capital Outlay Vehicle | \$139,782 | \$139,782 | \$215,782 | \$215,782 | | \$214,804 |
| 5910 - Capital Outlay | \$52,706 | \$52,592 | \$18,383 | \$18,383 | | \$0 |
| CAPITAL TOTAL | \$192,488 | \$192,374 | \$234,165 | \$234,165 | \$0 | \$214,804 |
| 01-08 TOTAL | \$2,576,815 | \$3,283,535 | \$3,811,441 | \$4,004,880 | \$3,666,993 | \$4,666,341 |



GENERAL FUND DETAILED BUDGET BY DEPARTMENT

09 - IT DEPARTMENT

| Line Items | Actual FY22 | Actual FY23 | Adopted FY24 | Revised FY24 | Estimated FY24 | Adopted FY25 |
|--|-------------|-------------|-----------------|------------------|------------------|------------------|
| 5110 - Salaries & Wages | \$0 | \$0 | \$42,500 | \$42,500 | \$137,990 | \$196,019 |
| 5150 - Social Security Expense | \$0 | \$0 | \$2,635 | \$2,635 | \$7,722 | \$10,541 |
| 5155 - Medicare Expense | \$0 | \$0 | \$616 | \$616 | \$1,806 | \$2,842 |
| 5160 - Suta Expense | \$0 | \$0 | \$126 | \$126 | \$176 | \$176 |
| 5161 - Health Insurance Expense | \$0 | \$0 | \$0 | \$8,000 | \$7,630 | \$0 |
| 5162 - Dental Insurance Expense | \$0 | \$0 | \$0 | \$500 | \$541 | \$0 |
| 5166 - Long Term Disability | \$0 | \$0 | \$33 | \$33 | \$355 | \$216 |
| 5167 - Life, ADD, EAP Expense | \$0 | \$0 | \$0 | \$200 | \$220 | \$0 |
| 5170 - Tmrs Expense | \$0 | \$0 | \$7,514 | \$7,514 | \$23,331 | \$34,656 |
| 5195 - Drug Screening | \$0 | \$0 | \$60 | \$60 | \$83 | \$0 |
| 5192 - Recruiting | \$0 | \$0 | \$185 | \$185 | \$2,340 | \$0 |
| 5196 - Misc Employee Exp | \$0 | \$0 | \$0 | \$0 | \$210 | \$0 |
| 5197 - Employee Appreciation/Recognition | \$0 | \$0 | \$0 | \$0 | \$0 | \$300 |
| 5510 - Group Health Insurance | \$0 | \$0 | \$8,172 | \$0 | \$0 | \$14,943 |
| PERSONNEL TOTAL | \$0 | \$0 | \$61,841 | \$107,369 | \$216,228 | \$259,693 |
| 5280 - Office Supplies | \$0 | \$0 | \$0 | \$0 | \$3,243 | \$1,000 |
| 5290 - Security | \$8,095 | \$658 | \$8,570 | \$18,570 | \$17,280 | \$11,750 |
| 5310 - Dues and Memberships | \$0 | \$0 | \$0 | \$0 | \$350 | \$0 |
| 5321 - Shipping & Courier Svc | \$0 | \$0 | \$0 | \$0 | \$10 | \$0 |
| 5330 - Publications & Subscriptions | \$0 | \$0 | \$0 | \$0 | \$14,000 | \$0 |
| 5357 - Website Maintenance | \$9,800 | \$8,095 | \$4,527 | \$4,527 | \$5,736 | \$6,350 |
| 5375 - Vehicle Repair & Maintenance | \$0 | \$0 | \$0 | \$0 | \$150 | \$715 |
| 5380 - Vehicle Expense | \$0 | \$0 | \$0 | \$0 | \$0 | \$1,800 |
| 5385 - Vehicle Fuel | \$0 | \$0 | \$ | \$0 | \$281 | \$1,800 |
| 5390 - Professional Services | \$0 | \$0 | \$0 | \$0 | \$400 | \$338,800 |



GENERAL FUND DETAILED BUDGET BY DEPARTMENT

09 - IT DEPARTMENT

| Line Items | Actual FY22 | Actual FY23 | Adopted FY24 | Revised FY24 | Estimated FY24 | Adopted FY25 |
|-----------------------------------|------------------|------------------|------------------|--------------------|--------------------|--------------------|
| 5430 - Telephone | \$0 | \$0 | \$0 | \$0 | \$3,791 | \$0 |
| 5435 - Internet | \$0 | \$ | \$ | \$0 | \$431 | \$24,000 |
| 5436 - Computer Expenses | \$147,329 | \$168,052 | \$219,992 | \$219,992 | \$323,042 | \$195,455 |
| 5438 - Computer Hardware/Software | \$110,713 | \$146,574 | \$289,962 | \$289,962 | \$265,225 | \$436,341 |
| 5440 - Travel Expenses | \$0 | \$0 | \$0 | \$0 | \$1,071 | \$5,397 |
| 5442 - Vehicle Leases | \$0 | \$0 | \$0 | \$0 | \$2,705 | \$7,948 |
| 5450 - Uniforms | \$0 | \$0 | \$0 | \$0 | \$623 | \$0 |
| 5460 - Training | \$0 | \$0 | \$0 | \$0 | \$500 | \$7,948 |
| 5500 - Misc Expense | \$0 | \$0 | \$0 | \$0 | \$49 | \$0 |
| 5443 - IT Computer Replacement | \$76,246 | \$80,698 | \$86,272 | \$586,272 | \$586,272 | \$110,583 |
| OPERATIONS TOTAL | \$352,183 | \$404,077 | \$609,323 | \$1,119,323 | \$1,225,159 | \$1,149,679 |
| 01-09 TOTAL | \$352,183 | \$404,077 | \$671,164 | \$1,226,692 | \$1,441,387 | \$1,409,372 |



GENERAL FUND DETAILED BUDGET BY DEPARTMENT

10 - LIBRARY

| Line Items | Actual FY22 | Actual FY23 | Adopted FY24 | Revised FY24 | Estimated FY24 | Adopted FY25 |
|---|------------------|------------------|------------------|------------------|------------------|------------------|
| 5110 - Salaries & Wages | \$199,586 | \$262,262 | \$311,096 | \$311,096 | \$322,899 | \$407,739 |
| 5115 - Salaries - Overtime | \$1,572 | \$1,340 | \$1,600 | \$1,600 | \$2,095 | \$2,000 |
| 5145 - Longevity Pay | \$912 | \$992 | \$1,540 | \$1,540 | \$1,460 | \$1,588 |
| 5150 - Social Security Expense | \$12,325 | \$15,824 | \$19,382 | \$19,382 | \$19,665 | \$25,384 |
| 5155 - Medicare Expense | \$2,883 | \$3,701 | \$4,534 | \$4,534 | \$4,599 | \$5,936 |
| 5160 - Suta Expense | \$237 | \$232 | \$2,268 | \$1,268 | \$1,191 | \$1,170 |
| 5161 - Health Insurance Expense | \$0 | \$0 | \$0 | \$25,000 | \$26,368 | \$0 |
| 5162 - Dental Insurance Expense | \$0 | \$0 | \$0 | \$2,000 | \$2,100 | \$0 |
| 5163 - HSA Expense | \$0 | \$0 | \$0 | \$1,000 | \$1,000 | \$0 |
| 5166 - Long Term Disability | \$230 | \$763 | \$815 | \$815 | \$731 | \$1,067 |
| 5167 - Life, ADD, & EAP Expense | \$0 | \$0 | \$0 | \$500 | \$492 | \$0 |
| 5170 - TMRS Expense | \$32,293 | \$37,201 | \$44,518 | \$44,518 | \$46,135 | \$62,710 |
| 5195 - Drug Screening | \$93 | \$48 | \$275 | \$275 | \$275 | \$0 |
| 5190 - Contract Labor | \$60 | \$48 | \$0 | \$0 | \$0 | \$0 |
| 5192 - Recruiting Expenses | \$241 | \$163 | \$270 | \$270 | \$1,557 | \$300 |
| 5196 - Misc Employee Expense | \$0 | \$0 | \$0 | \$0 | \$55 | \$0 |
| 5197 - Employee Appreciation/Recognition | \$346 | \$454 | \$500 | \$500 | \$612 | \$1,500 |
| 5510 - Group Health Insurance | \$21,523 | \$30,353 | \$41,002 | \$0 | \$0 | \$67,760 |
| PERSONNEL TOTAL | \$272,301 | \$353,380 | \$427,800 | \$414,298 | \$431,234 | \$577,153 |
| 5280 - Office Supplies | \$927 | \$1,952 | \$3,940 | \$3,940 | \$2,924 | \$3,800 |
| 5310 - Dues & Memberships | \$1,847 | \$1,081 | \$2,347 | \$2,347 | \$804 | \$1,567 |
| 5320 - Postage And Delivery | \$313 | \$370 | \$250 | \$250 | \$386 | \$400 |
| 5321 - Shipping And Courier | \$4 | \$14 | \$0 | \$0 | \$0 | \$0 |
| 5330 - Publications And Subscriptions | \$213 | \$1,188 | \$4,160 | \$4,160 | \$4,000 | \$7,050 |



GENERAL FUND DETAILED BUDGET BY DEPARTMENT

10 - LIBRARY

| Line Items | Actual FY22 | Actual FY23 | Adopted FY24 | Revised FY24 | Estimated FY24 | Adopted FY25 |
|------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 5341 - Promotional Materials | \$28 | \$392 | \$400 | \$400 | \$15 | \$1,000 |
| 5350 - Printing And Reproduction | \$138 | \$872 | \$1,510 | \$1,510 | \$1,245 | \$1,420 |
| 5355 - Public Education | \$0 | \$0 | \$100 | \$100 | \$0 | \$100 |
| 5360 - Equipment | \$3,122 | \$8,412 | \$5,300 | \$5,300 | \$7,034 | \$5,300 |
| 5361 - Equipment Rental | \$2,282 | \$2,269 | \$2,269 | \$2,269 | \$2,458 | \$2,269 |
| 5395 - License Fees | \$0 | \$2,167 | \$977 | \$977 | \$2,857 | \$977 |
| 5430 - Telephone | \$3,709 | \$1,835 | \$4,000 | \$4,000 | \$0 | \$4,000 |
| 5432 - Wireless Telephone Expense | \$578 | \$513 | \$0 | \$1,000 | \$759 | \$0 |
| 5438 - Computer Hardware/Software | \$0 | \$2,266 | \$7,466 | \$7,466 | \$185 | \$5,000 |
| 5439 - Business Meals | \$650 | \$401 | \$1,196 | \$1,196 | \$1,040 | \$600 |
| 5440 - Travel Expenses | \$1,416 | \$2,261 | \$3,250 | \$3,250 | \$2,822 | \$12,950 |
| 5441 - Mileage Reimbursement | \$468 | \$309 | \$900 | \$900 | \$0 | \$900 |
| 5450 - Uniforms | \$214 | \$458 | \$1,000 | \$1,000 | \$944 | \$2,500 |
| 5460 - Training | \$5,580 | \$720 | \$850 | \$850 | \$1,030 | \$850 |
| 5550 - Supplies | \$1,114 | \$1,902 | \$1,100 | \$3,100 | \$3,166 | \$1,100 |
| 5554 - Grant Purchases | \$20,162 | \$0 | \$0 | \$17,000 | \$17,511 | \$0 |
| 5556 - Library Inventory Purchases | \$23,961 | \$25,908 | \$25,650 | \$25,650 | \$24,055 | \$40,100 |
| 5558 - Library Programs | \$13,168 | \$18,244 | \$18,700 | \$18,700 | \$20,151 | \$33,115 |
| 5562 - Halloween Community Event | \$2,182 | \$1,838 | \$0 | \$2,500 | \$2,501 | \$0 |
| OPERATIONS TOTAL | \$82,078 | \$75,371 | \$85,365 | \$107,865 | \$95,886 | \$124,998 |
| 01-10 TOTAL | \$354,380 | \$428,751 | \$513,165 | \$522,163 | \$527,120 | \$702,151 |



GENERAL FUND DETAILED BUDGET BY DEPARTMENT

11 - FACILITIES

| Line Items | Actual FY22 | Actual FY23 | Adopted FY24 | Revised FY24 | Estimated FY24 | Adopted FY25 |
|--|-------------|-------------|-----------------|-----------------|-----------------|------------------|
| 5110 - Salaries & Wages | \$0 | \$0 | \$34,008 | \$34,008 | \$0 | \$308,611 |
| 5115 - Salaries - Overtime | \$0 | \$0 | \$0 | \$0 | \$0 | \$22,000 |
| 5145 - Longevity Pay | \$0 | \$0 | \$0 | \$0 | \$0 | \$888 |
| 5150 - Social Security Expense | \$0 | \$0 | \$2,108 | \$2,108 | \$0 | \$20,553 |
| 5155 - Medicare Expense | \$0 | \$0 | \$493 | \$493 | \$0 | \$4,807 |
| 5160 - Suta Expense | \$0 | \$0 | \$252 | \$252 | \$0 | \$585 |
| 5166 - Long Term Disability | \$0 | \$0 | \$53 | \$53 | \$0 | \$746 |
| 5170 - Tmrs Expense | \$0 | \$0 | \$6,013 | \$6,013 | \$0 | \$58,609 |
| 5197 - Employee Appreciation/Recognition | \$0 | \$0 | \$0 | \$0 | \$21,560 | \$600 |
| 5510 - Group Health Insurance | \$0 | \$0 | \$16,325 | \$0 | \$0 | \$53,993 |
| PERSONNEL TOTAL | \$0 | \$0 | \$59,252 | \$42,927 | \$21,560 | \$471,392 |
| 5280 - Office Supplies | \$138 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5290 - Security | \$0 | \$0 | \$0 | \$0 | \$1,479 | \$0 |
| 5310 - Due & Memberships | \$0 | \$0 | \$0 | \$0 | \$0 | \$500 |
| 5360 - Equipment | \$0 | \$0 | \$221 | \$221 | \$28,675 | \$87,200 |
| 5361 - Equipment Rental | \$0 | \$0 | \$0 | \$0 | \$0 | \$3,000 |
| 5370 - Contract Repairs & Maintenance | \$5,747 | \$9,460 | \$16,580 | \$16,580 | \$42,353 | \$21,000 |
| 5376 - Building Repair & Maintenance | \$214,380 | \$137,350 | \$148,714 | \$148,714 | \$90,054 | \$5,500 |
| 5432 - Wireless Telephone Expense | \$0 | \$0 | \$630 | \$630 | \$0 | \$2,400 |
| 5438 - Computer Hardware/Software | \$0 | \$0 | \$2,500 | \$2,500 | \$9,339 | \$5,000 |
| 5435 - Internet/Cable | \$0 | \$0 | \$0 | \$0 | \$0 | \$40,000 |
| 5450 - Uniforms | \$0 | \$0 | \$1,200 | \$1,200 | \$0 | \$1,500 |
| 5442 - Vehicle Leases | \$0 | \$0 | \$0 | \$0 | \$0 | \$39,152 |
| 5375 - Vehicle Repair & Maintenance | \$0 | \$0 | \$0 | \$0 | \$1,292 | \$4,500 |
| 5385 - Vehicle Fuel | \$0 | \$0 | \$0 | \$0 | \$0 | \$9,000 |



GENERAL FUND DETAILED BUDGET BY DEPARTMENT

11 - FACILITIES

| Line Items | Actual FY22 | Actual FY23 | Adopted FY24 | Revised FY24 | Estimated FY24 | Adopted FY25 |
|--|-------------|-------------|--------------|--------------|----------------|--------------|
| 5380 - Vehicle Expense | \$0 | \$0 | \$2,400 | \$2,400 | \$0 | \$1,000 |
| 5460 - Training | \$0 | \$0 | \$0 | \$0 | \$0 | \$1,360 |
| 5450 - Utilities | \$0 | \$0 | \$0 | \$0 | \$0 | \$300,000 |
| 5495 - Event Sponsorships | \$0 | \$0 | \$0 | \$0 | \$0 | \$15,000 |
| 5496 - Facilities Maintenance | \$0 | \$0 | \$0 | \$210,000 | \$25,100 | \$3,000 |
| 5498 - Z Plex Sports Facility Maintenance | \$0 | \$0 | \$0 | \$0 | \$0 | \$30,000 |
| 5501 - Zadow Park Maintenance | \$0 | \$0 | \$0 | \$0 | \$0 | \$34,200 |
| 5502 - Bob Miller Park Maintenance | \$0 | \$0 | \$0 | \$0 | \$0 | \$14,500 |
| 5503 - Hunter's Ridge Park Maintenance | \$0 | \$0 | \$0 | \$0 | \$0 | \$13,900 |
| 5505 - Park Expenses | \$0 | \$0 | \$0 | \$0 | \$0 | \$8,400 |
| 5521 - Melissa Lake Park Maintenance | \$0 | \$0 | \$0 | \$0 | \$0 | \$26,400 |
| 5522 - Country Ridge Park Maintenance | \$0 | \$0 | \$0 | \$0 | \$0 | \$3,600 |
| 5523 - Rotary Park Maintenance | \$0 | \$0 | \$0 | \$0 | \$0 | \$1,500 |
| 5524 - Lake Perry Fisher Maintenance | \$0 | \$0 | \$0 | \$0 | \$0 | \$14,800 |
| 5525 - Gateway 121/75 | \$0 | \$0 | \$0 | \$0 | \$0 | \$392,500 |
| 5526 - ROW Maintenance | \$0 | \$0 | \$0 | \$0 | \$0 | \$106,600 |
| 5527 - City Hall Maintenance | \$0 | \$0 | \$0 | \$0 | \$6,550 | \$180,900 |
| 5528 - Public Safety Bldg. Maintenance | \$0 | \$0 | \$0 | \$0 | \$0 | \$63,500 |
| 5529 - Cooper Admin Bldg. Maintenance | \$0 | \$0 | \$0 | \$0 | \$0 | \$3,120 |
| 5537 - Miller Bldgs Maintenance | \$0 | \$0 | \$0 | \$0 | \$0 | \$11,600 |
| 5538 - Fire Station - Main | \$0 | \$0 | \$0 | \$0 | \$0 | \$6,000 |
| 5539 - Fire Station - old | \$0 | \$0 | \$0 | \$0 | \$0 | \$13,900 |



GENERAL FUND DETAILED BUDGET BY DEPARTMENT

11 - FACILITIES

| Line Items | Actual FY22 | Actual FY23 | Adopted FY24 | Revised FY24 | Estimated FY24 | Adopted FY25 |
|-------------------------|------------------|------------------|------------------|------------------|------------------|--------------------|
| 55xx - Barker House | \$0 | \$0 | \$0 | \$0 | \$0 | \$20,000 |
| 5550 - Supplies | \$6,519 | \$9,262 | \$11,500 | \$15,500 | \$15,056 | \$19,000 |
| OPERATIONS TOTAL | \$226,784 | \$156,072 | \$183,745 | \$397,745 | \$219,899 | \$1,503,532 |
| 5620 Capital Outlay | \$0 | \$0 | \$0 | \$40,000 | \$0 | \$0 |
| CAPITAL TOTAL | \$0 | \$0 | \$0 | \$40,000 | \$0 | \$0 |
| 01-11 TOTAL | \$226,784 | \$156,072 | \$242,997 | \$480,672 | \$241,459 | \$1,974,924 |



GENERAL FUND DETAILED BUDGET BY DEPARTMENT

27 - COMMUNICATIONS

| Line Items | Actual FY22 | Actual FY23 | Adopted FY24 | Revised FY24 | Estimated FY24 | Adopted FY25 |
|---|-------------|-------------|------------------|------------------|------------------|------------------|
| 5110 - Salaries & Wages | \$0 | \$0 | \$107,420 | \$107,420 | \$112,110 | \$122,882 |
| 5115 - Salaries - Overtime | \$0 | \$0 | \$0 | \$0 | \$481 | \$0 |
| 5150 - Social Security Expense | \$0 | \$0 | \$6,660 | \$6,660 | \$6,523 | \$7,636 |
| 5155 - Medicare Expense | \$0 | \$0 | \$1,558 | \$1,558 | \$1,526 | \$1,786 |
| 5160 - Suta Expense | \$0 | \$0 | \$378 | \$178 | \$183 | \$176 |
| 5161 - Health Insurance Expense | \$0 | \$0 | \$0 | \$8,000 | \$6,065 | \$0 |
| 5162 - Dental Insurance Expense | \$0 | \$0 | \$0 | \$500 | \$469 | \$0 |
| 5166 - Long Term Disability | \$0 | \$0 | \$331 | \$331 | \$333 | \$216 |
| 5167 - Life, ADD, & EAP Expense | \$0 | \$0 | \$0 | \$200 | \$214 | \$0 |
| 5170 - Tmrs Expense | \$0 | \$0 | \$18,992 | \$18,992 | \$19,218 | \$21,769 |
| 5197 - Employee Appreciation/Recognition | \$0 | \$0 | \$100 | \$100 | \$0 | \$300 |
| 5510 - Group Health Insurance | \$0 | \$0 | \$23,998 | \$0 | \$0 | \$7,534 |
| PERSONNEL TOTAL | \$0 | \$0 | \$159,437 | \$143,939 | \$148,839 | \$162,299 |
| 5280 - Office Supplies | \$0 | \$0 | \$1,500 | \$1,500 | \$4,986 | \$1,500 |
| 5290 - Security | \$0 | \$0 | \$0 | \$0 | \$10 | \$0 |
| 5310 - Dues & Memberships | \$0 | \$0 | \$290 | \$290 | \$463 | \$548 |
| 5320 - Postage and Delivery | \$0 | \$0 | \$0 | \$0 | \$23 | \$0 |
| 5330 - Publications & Subscriptions | \$0 | \$0 | \$3,100 | \$3,100 | \$1,146 | \$3,100 |
| 5341 - Promotional Materials | \$0 | \$0 | \$1,500 | \$1,500 | \$1,539 | \$1,500 |
| 5345 - Marketing/Advertising | \$0 | \$0 | \$0 | \$0 | \$2,237 | \$5,000 |
| 5350 - Printing & Reproduction | \$0 | \$0 | \$1,560 | \$1,560 | \$202 | \$1,500 |
| 5356 - Communications | \$0 | \$0 | \$0 | \$1,200 | \$1,367 | \$0 |



GENERAL FUND DETAILED BUDGET BY DEPARTMENT

27 - COMMUNICATIONS

| Line Items | Actual FY22 | Actual FY23 | Adopted FY24 | Revised FY24 | Estimated FY24 | Adopted FY25 |
|--|-------------|-------------|------------------|------------------|------------------|------------------|
| 5357 - Website Maintenance | \$0 | \$0 | \$4,000 | \$4,000 | \$342 | \$28,538 |
| 5390 - Professional Services | \$0 | \$0 | \$12,500 | \$12,500 | \$56,039 | \$89,252 |
| 5432 - Wireless Telephone Expense | \$0 | \$0 | \$1,082 | \$1,082 | \$0 | \$1,154 |
| 5438 - Computer Hardware/Software | \$0 | \$0 | \$22,408 | \$22,408 | \$5,129 | \$1,780 |
| 5440 - Travel Expenses | \$0 | \$0 | \$3,500 | \$3,500 | \$7,378 | \$7,000 |
| 5441 - Mileage Reimbursement | \$0 | \$0 | \$200 | \$200 | \$0 | \$200 |
| 5450 - Uniforms | \$0 | \$0 | \$250 | \$250 | \$275 | \$300 |
| 5460 - Training | \$0 | \$0 | \$1,500 | \$1,500 | \$2,708 | \$3,000 |
| 5500 - Misc Expense | \$0 | \$0 | \$1,500 | \$1,500 | \$15 | \$1,500 |
| 5513 - Community Events | \$0 | \$0 | \$0 | \$0 | \$153,166 | \$0 |
| OPERATIONS TOTAL | \$0 | \$0 | \$55,040 | \$56,240 | \$264,295 | \$146,022 |
| 01-27 TOTAL | \$0 | \$0 | \$214,477 | \$200,179 | \$413,134 | \$308,321 |



DEBT SERVICE FUND - GENERAL FUND DEBT

**City of Melissa
General Debt Service Fund
Fiscal Year 2024-25**

| | | 2024-25 Proposed Budget |
|--|--|----------------------------|
| Beginning Fund Balance - I & S Acct | | \$ 1,338,099 |
| Revenues | | |
| 4110 | Current Property Taxes - I & S Portion | \$ 5,475,079 |
| 4315 | Transfer In - Park Development Fee 100% - Land Acquisition | \$ 64,600 |
| 4315 | Transfer In - Park Development Fee 100% - (2018 CO 100 Sports Park Ph 2/Zadow) | \$ 484,844 |
| 4315 | Transfer In - Road Impact Fee Phase in (4A) - Series 2021 CO - High School Collector rds contruction | \$ 150,000 |
| 4425 | EDC 4B - Series 2005A CO - Fire St/Tennis/Barker/BMP | \$ 58,544 |
| 4442 | EDC 4B - Series 2015 CO - Phase I Park Dev Plan | \$ 423,306 |
| 4443 | EDC 4B - Series 2016 CO - ZPlex Phase 2 | \$ 126,200 |
| 4447 | EDC 4B - Series 2021 CO - ZPlex Phase 4 | \$ 317,450 |
| | Transfer In - EDC 4B Total | \$ 925,500 |
| 4426 | TIF - Series 2006 CO/Refi 2016 CO - Town Center Architect - City Hall | \$ 692,700 |
| 4423 | TIF - Series 2006 CO/Refi 2016 CO - Melissa Rd | \$ 79,500 |
| 4445 | TIF - Series 2018 CO - Cardinal/Highland Rd/DOD roadway/utility | \$ 59,975 |
| 4444 | TIF - Series 2018 CO - Melissa Road Construction (transitioned \$2m more to TIF FY22) | \$ 175,206 |
| 4446 | TIF - Series 2015 CO - City Hall Park (transitioned to TIF from GF FY22) | \$ 65,525 |
| 4447 | TIF - Series 2021 CO - Cardinal/Highland construction | \$ 292,800 |
| | Transfer In - TIF Fund Total | \$ 1,365,706 |
| Total Revenues | | \$ 8,465,729 |



DEBT SERVICE FUND - GENERAL FUND DEBT

Expenditures

Debt Service

| | | Principal | Interest | |
|------|--|------------|------------|--------------|
| 5664 | Debt Service - Series 2005A CO - Fire St/Tennis/Barker/BMP 4B | \$ 55,000 | \$ 3,544 | \$ 58,544 |
| 5666 | Debt Service - Series 2006 CO/Refi 2016 CO - Melissa Rd 1,120,000 4A/TIF | \$ 75,000 | \$ 4,500 | \$ 79,500 |
| 5678 | Debt Service - Series 2009 CO - City Hall/Refi 2016 Current Outstanding Debt | \$ 485,000 | \$ 207,700 | \$ 692,700 |
| 5690 | Debt Service - Series 2013 CO - Transportation/Refinance | \$ 100,000 | \$ 10,575 | \$ 110,575 |
| 5666 | Debt Service - Series 2015 CO - Park - City Hall Park | \$ 40,000 | \$ 25,525 | \$ 65,525 |
| 5693 | Debt Service - Series 2015 CO - Park - Phase I Park Dev - 4B | \$ 255,000 | \$ 168,306 | \$ 423,306 |
| 5692 | Debt Service - Series 2015 GO - Transportation - Milrany Rd | \$ 100,000 | \$ 41,304 | \$ 141,304 |
| 5694 | Debt Service - Series 2016 GO - Transportation - Fannin Rd design/row Mel Rd E row | \$ 30,000 | \$ 16,300 | \$ 46,300 |
| 5694 | Debt Service - Series 2016 CO - Transportation - Melissa Rd W row | \$ 20,000 | \$ 13,000 | \$ 33,000 |
| 5694 | Debt Service - Series 2016 CO - Transportation - Throckmorton Rd | \$ 85,000 | \$ 49,300 | \$ 134,300 |
| 5694 | Debt Service - Series 2016 CO - Sports Park - Phase II - 4B | \$ 80,000 | \$ 46,200 | \$ 126,200 |
| 5694 | Debt Service - Series 2016 CO - Land Acquisition - Park Dev fee 100% | \$ 40,000 | \$ 24,600 | \$ 64,600 |
| 5667 | Debt Service - Series 2008 GO/Refi 2016 - Transportation Bond New Refi | \$ 320,000 | \$ 48,400 | \$ 368,400 |
| 5696 | Debt Service - Series 2017 CO - Throckmorton Rd, Land Acquisition, Green Ribbon projec | \$ 260,000 | \$ 122,487 | \$ 382,487 |
| 5695 | Debt Service - Series 2017 GO - Davis Rd/Fannin Rd construction | \$ 180,000 | \$ 85,505 | \$ 265,505 |
| 5671 | Debt Service - Series 2018 CO -- Signalization/Storm sirens | \$ 20,000 | \$ 19,429 | \$ 39,429 |
| 5671 | Debt Service - Series 2018 CO - 100 acre Sports Park Ph 2/Zadow Park | \$ 245,000 | \$ 239,844 | \$ 484,844 |
| 5671 | Debt Service - Series 2018 CO - TIF Cardinal/Highland/DOD/Sirens | \$ 30,000 | \$ 29,975 | \$ 59,975 |
| 5669 | Debt Service - Series 2018 GO - Melissa Rd Construction | \$ 95,000 | \$ 94,813 | \$ 189,813 |
| 5669 | Debt Service - Series 2018 GO - TIF Melissa Rd construction | \$ 30,000 | \$ 29,206 | \$ 59,206 |
| 5710 | Debt Service - Series 2020 CO - Melissa Road West/Road Design near HS/Park projects | \$ 135,000 | \$ 107,731 | \$ 242,731 |
| 5697 | Debt Service - Series 2021 CO - Public Safety Complex design and construction | \$ 225,000 | \$ 281,125 | \$ 506,125 |
| 5697 | Debt Service - Series 2021 CO - 4A - High School Collector roads construction | \$ 160,000 | \$ 201,250 | \$ 361,250 |
| 5697 | Debt Service - Series 2021 CO - 4B - ZPlex Ph 4 | \$ 140,000 | \$ 177,450 | \$ 317,450 |
| 5697 | Debt Service - Series 2021 CO - 90 Acre Park pond/CR park/Trails - Park Dev fee | \$ 165,000 | \$ 207,175 | \$ 372,175 |
| 5697 | Debt Service - Series 2021 CO - TIF - Cardinal/Highland Rds construction | \$ 130,000 | \$ 162,800 | \$ 292,800 |
| 5687 | Debt Service - Series 2021 refi - Series 2012 GO - Transportation | \$ 25,000 | \$ 7,900 | \$ 32,900 |
| | Debt Service - Series 2023 CO - PS Complex bal/Transp projects/PW-Parks Facilities | \$ 460,000 | \$ 914,888 | \$ 1,374,888 |
| | Debt Service - Series 2024 CO - Telephone Rd, Land purchase, Zadow Pk, Mel Lake Pk | \$ 185,000 | \$ 954,897 | \$ 1,139,897 |

\$ 4,170,000 \$ 4,295,728

| | |
|-------------------------|--------------|
| Principal Reduction | \$ 4,170,000 |
| Interest | \$ 4,295,728 |
| Paying Agent Fees/Other | \$ - |

Total Debt Service Expenditures \$ 8,465,728

Ending Fund Balance \$ 1,338,100



WATER FUND BUDGET SUMMARY

| REVENUES | Actual FY22 | Actual FY23 | Adopted FY24 | Revised FY24 | Estimated FY24 | Adopted FY25 |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Water Sales | \$7,508,931 | \$8,321,685 | \$10,262,458 | \$10,262,458 | \$10,851,889 | \$12,248,884 |
| Water Sales - unmetered/construction | \$75,700 | \$44,452 | \$40,000 | \$16,000 | \$18,952 | \$40,000 |
| Penalties | \$198,700 | \$205,601 | \$200,000 | \$280,000 | \$285,351 | \$250,000 |
| Meter Installation | \$17,220 | \$18,130 | \$0 | \$12,000 | \$13,380 | \$0 |
| Water Meter Sales | \$400,023 | \$347,539 | \$289,500 | \$259,500 | \$270,516 | \$289,500 |
| Sewer Treatment Sales | \$4,827,660 | \$5,508,713 | \$6,346,176 | \$7,346,176 | \$7,323,689 | \$8,642,250 |
| Sewer Inspection Fees | \$31,610 | \$60,645 | \$50,000 | \$90,000 | \$93,760 | \$50,000 |
| Garbage Sales | \$951,605 | \$1,190,174 | \$1,100,955 | \$1,400,955 | \$1,417,331 | \$1,358,500 |
| Garbage Administration | \$167,308 | \$191,194 | \$193,593 | \$223,593 | \$224,003 | \$214,500 |
| Franchise Fees/Taxes - Garbage Commerical | \$46,465 | \$142,600 | \$60,000 | \$160,000 | \$125,162 | \$160,000 |
| Throckmorton Sewer Debt Funding - 4A/4B | \$225,406 | \$229,112 | \$227,536 | \$227,536 | \$227,536 | \$0 |
| Interest | \$28,843 | \$334,994 | \$100,000 | \$420,000 | \$554,157 | \$400,000 |
| Convenience Fees | \$168,306 | \$195,255 | \$170,000 | \$240,000 | \$245,253 | \$170,000 |
| Misc Income - Water | \$32,572 | \$26,769 | \$0 | \$87,000 | \$37,701 | \$0 |
| Transfer In | \$150,600 | \$0 | \$0 | \$0 | \$0 | \$0 |
| NTMWD Stiff Creek Sewer Participation | \$320,000 | \$298,667 | \$277,333 | \$277,333 | \$277,333 | \$277,333 |
| CCN Acquisition Fees | \$0 | \$0 | \$0 | \$19,000 | \$19,041 | \$0 |
| Gain/Loss on Sale of Fixed Assets | \$0 | \$0 | \$0 | \$24,000 | \$24,305 | \$0 |
| TOTAL WATER FUND REVENUE | \$15,150,948 | \$17,115,530 | \$19,317,551 | \$21,345,551 | \$22,009,359 | \$24,100,967 |



WATER FUND BUDGET SUMMARY

| EXPENSES | Actual FY22 | Actual FY23 | Adopted FY24 | Revised FY24 | Estimated FY24 | Adopted FY25 |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Administration & Utility Billing | \$984,814 | \$1,341,350 | \$1,247,593 | \$1,427,434 | \$1,427,585 | \$1,665,009 |
| Water Operations | \$5,094,440 | \$6,322,289 | \$7,594,745 | \$7,573,607 | \$7,501,119 | \$9,071,613 |
| Sewer Operations | \$2,070,076 | \$2,710,331 | \$3,088,312 | \$4,783,312 | \$3,991,700 | \$6,114,634 |
| Garbage Services | \$984,463 | \$1,221,346 | \$1,133,732 | \$1,453,732 | \$1,453,493 | \$1,359,750 |
| IT Department | \$69,534 | \$90,133 | \$142,705 | \$112,705 | \$162,437 | \$307,715 |
| Debt Service | \$3,027,075 | \$3,061,558 | \$3,506,480 | \$3,069,161 | \$3,072,591 | \$4,055,275 |
| Operational Reserves | \$2,465,058 | \$1,599,841 | \$2,101,564 | \$2,506,944 | \$3,761,194 | \$803,707 |
| TOTAL WATER FUND EXPENSES | \$14,695,460 | \$16,346,848 | \$18,815,131 | \$20,926,896 | \$21,370,119 | \$23,377,702 |
| Difference | \$455,488 | \$768,682 | \$502,420 | \$418,655 | \$639,240 | \$723,265 |
| Undesignated Fund Balance | \$2,859,626 | \$3,735,364 | \$4,237,784 | \$4,154,020 | \$4,139,178 | \$4,862,443 |
| Per Day Cost | \$33,508 | \$40,403 | \$45,791 | \$50,466 | \$48,244 | \$61,847 |
| Days of Reserve | 85 | 92 | 93 | 82 | 86 | 79 |
| Working Capital Reserve | \$310,544 | \$138,609 | \$47,591 | \$369,232 | \$369,232 | \$349,489 |
| Debt Capacity Reserve | \$614,029 | \$898,022 | \$1,323,605 | \$1,761,105 | \$1,761,105 | \$640,865 |
| Repair & Replacement/Depreciation Reserve | \$563,210 | \$563,210 | \$563,210 | \$376,607 | \$156,857 | \$40,627 |
| Special Fund | \$750,000 | \$0 | \$0 | \$0 | \$0 | \$ |
| Utility Offset Reserve | \$227,275 | \$0 | \$167,158 | \$0 | \$0 | -\$227,275 |
| Special Projects Designated Fund Balance | \$0 | \$0 | \$0 | \$0 | \$1,474,000 | \$0 |
| Operational Reserves | \$2,465,058 | \$1,599,841 | \$2,101,564 | \$2,506,945 | \$3,761,194 | \$803,707 |



WATER FUND DETAILED BUDGET BY DEPARTMENT

14 - WATER

| Line Items | Actual FY22 | Actual FY23 | Adopted FY24 | Revised FY24 | Estimated FY24 | Adopted FY25 |
|---|------------------|------------------|--------------------|--------------------|--------------------|--------------------|
| 5110 - Salaries & Wages | \$393,649 | \$500,242 | \$921,318 | \$651,318 | \$653,529 | \$958,610 |
| 5112 - Salaries - Shift Overtime | \$0 | \$0 | \$17,310 | \$32,310 | \$31,282 | \$30,000 |
| 5115 - Salaries - Overtime | \$30,965 | \$45,881 | \$43,500 | \$43,500 | \$49,621 | \$40,500 |
| 5145 - Longevity Pay | \$1,428 | \$1,484 | \$1,889 | \$1,889 | \$1,796 | \$2,256 |
| 5150 - Social Security Expense | \$25,093 | \$32,244 | \$52,998 | \$42,998 | \$43,790 | \$56,952 |
| 5155 - Medicare Expense | \$5,869 | \$7,541 | \$12,395 | \$10,395 | \$10,241 | \$13,319 |
| 5160 - Suta Expense | \$87 | \$1 | \$3,024 | \$1,524 | \$1,360 | \$3,115 |
| 5161 - Health Insurance Expense | \$0 | \$0 | \$0 | \$70,000 | \$65,489 | \$0 |
| 5162 - Dental Insurance Expense | \$0 | \$0 | \$0 | \$6,000 | \$5,720 | \$0 |
| 5163 - HSA Expense | \$0 | \$0 | \$0 | \$7,000 | \$6,917 | \$0 |
| 5166 - Long Term Disability | \$750 | \$1,484 | \$2,841 | \$2,841 | \$1,965 | \$3,156 |
| 5167 - Life, ADD, & EAP Expense | \$0 | \$0 | \$0 | \$1,200 | \$1,293 | \$0 |
| 5170 - Tmrs Expense | \$258,844 | \$95,561 | \$151,133 | \$131,133 | \$129,162 | \$162,405 |
| 5190 - Contract Labor | \$154 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5193 - Physicals | \$0 | \$0 | \$0 | \$400 | \$400 | \$0 |
| 5195 - Drug Screening | \$231 | \$11 | \$0 | \$400 | \$353 | \$0 |
| 5192 - Recruiting | \$531 | \$72 | \$0 | \$0 | \$241 | \$390 |
| 5197 - Employee Appreciation/Recognition | \$491 | \$458 | \$1,500 | \$1,500 | \$620 | \$1,500 |
| 5510 - Group Health Insurance | \$79,087 | \$73,829 | \$150,638 | \$0 | \$0 | \$131,693 |
| PERSONNEL TOTAL | \$797,178 | \$758,807 | \$1,358,546 | \$1,004,408 | \$1,003,779 | \$1,403,896 |
| 5260 - Engineering | \$133,799 | \$124,254 | \$150,112 | \$150,112 | \$150,696 | \$150,112 |
| 5270 - Inspections | \$0 | \$51 | \$20,000 | \$20,000 | \$17,774 | \$20,000 |
| 5280 - Office Supplies | \$836 | \$327 | \$3,000 | \$3,000 | \$742 | \$3,000 |
| 5290 - Security | \$0 | \$1,100 | \$0 | \$0 | \$550 | \$0 |
| 5310 - Dues & Memberships | \$20,719 | \$23,208 | \$2,400 | \$10,400 | \$11,435 | \$2,400 |



WATER FUND DETAILED BUDGET BY DEPARTMENT

14 - WATER

| Line Items | Actual FY22 | Actual FY23 | Adopted FY24 | Revised FY24 | Estimated FY24 | Adopted FY25 |
|---------------------------------------|-------------|-------------|--------------|--------------|----------------|--------------|
| 5320 - Postage and Delivery | \$0 | \$0 | \$0 | \$0 | \$17 | \$0 |
| 5350 - Printing And Reproduction | \$430 | \$1,505 | \$1,200 | \$1,200 | \$195 | \$1,380 |
| 5360 - Equipment | \$3,650 | \$59,309 | \$15,000 | \$15,000 | \$1,089 | \$37,000 |
| 5361 - Equipment Rental | \$0 | \$0 | \$3,000 | \$3,000 | \$920 | \$3,000 |
| 5370 - Contract Repairs & Maintenance | \$145,037 | \$152,822 | \$211,000 | \$251,000 | \$198,729 | \$291,600 |
| 5375 - Vehicle Repair & Maintenance | \$13,641 | \$11,533 | \$30,000 | \$30,000 | \$26,359 | \$25,000 |
| 5376 - Building Repair & Maintenance | \$22,599 | \$0 | \$5,000 | \$5,000 | \$655 | \$5,000 |
| 5380 - Vehicle Expense | \$2,097 | \$2,370 | \$2,000 | \$2,000 | \$2,002 | \$2,000 |
| 5385 - Vehicle Fuel | \$27,364 | \$28,374 | \$35,000 | \$27,000 | \$28,018 | \$35,000 |
| 5390 - Professional Services | \$173,287 | \$97,952 | \$42,800 | \$127,800 | \$176,326 | \$44,504 |
| 5395 - License Fees | \$6,309 | \$3,539 | \$7,500 | \$17,500 | \$4,266 | \$12,662 |
| 5400 - Audit Fees | \$14,005 | \$24,675 | \$20,000 | \$20,000 | \$22,375 | \$20,000 |
| 5410 - Legal Fees | \$70,454 | \$61,130 | \$50,000 | \$70,000 | \$67,496 | \$50,000 |
| 5430 - Telephone | \$1,521 | \$1,552 | \$3,000 | \$2,700 | \$1,632 | \$3,000 |
| 5432 - Wireless Telephone Expense | \$6,462 | \$9,326 | \$9,500 | \$9,500 | \$8,345 | \$10,460 |
| 5435 - Internet/Cable Service | \$1,000 | \$12,000 | \$12,000 | \$19,000 | \$19,367 | \$12,000 |
| 5436 - Computer Expenses | \$625 | \$15,739 | \$10,000 | \$10,000 | \$13 | \$12,520 |
| 5438 - Computer Hardware/Software | \$0 | \$0 | \$0 | \$0 | \$1,012 | \$0 |
| 5439 - Business Meals | \$406 | \$310 | \$1,000 | \$1,000 | \$65 | \$1,000 |
| 5440 - Travel Expenses | \$0 | \$89 | \$0 | \$0 | \$0 | \$0 |
| 5441 - Mileage Reimbursement | \$0 | \$717 | \$0 | \$300 | \$276 | \$0 |
| 5442 - Vehicle Lease | \$32,036 | \$37,540 | \$51,900 | \$68,900 | \$66,216 | \$51,297 |
| 5444 - Purchase Of Meters/Meter Equip | \$142,627 | \$97,275 | \$85,000 | \$60,000 | \$60,831 | \$85,000 |
| 5445 - Purchase Of Water | \$2,820,985 | \$3,735,869 | \$4,490,913 | \$4,629,913 | \$4,639,078 | \$5,505,948 |



WATER FUND DETAILED BUDGET BY DEPARTMENT

14 - WATER

| Line Items | Actual FY22 | Actual FY23 | Adopted FY24 | Revised FY24 | Estimated FY24 | Adopted FY25 |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| CTUA - O&M Of Cgma System | \$0 | \$7,011 | \$10,000 | \$0 | \$0 | \$10,000 |
| CTUA - Admin Fee | \$3,656 | \$1,075 | \$5,000 | \$1,000 | \$1,075 | \$5,000 |
| 5450 - Uniforms | \$5,654 | \$0 | \$15,000 | \$15,000 | \$11,629 | \$15,864 |
| 5453 - Supplies - Water System | \$29,094 | \$38,543 | \$38,000 | \$43,000 | \$49,143 | \$42,000 |
| 5460 - Training | \$4,895 | \$4,566 | \$8,500 | \$8,500 | \$11,219 | \$8,500 |
| 5470 - Utilities | \$99,221 | \$97,953 | \$95,000 | \$105,000 | \$109,279 | \$115,000 |
| 5474 - Water System Maintenance Program | \$14,696 | \$17,571 | \$40,000 | \$30,000 | \$29,188 | \$40,000 |
| 5475 - Water Testing | \$2,792 | \$5,385 | \$10,000 | \$4,000 | \$5,446 | \$15,000 |
| 5500 - Misc Expense | \$0 | \$129,035 | \$0 | \$0 | \$0 | \$690 |
| 5776 - Bad Debt Expense | \$40,000 | \$0 | \$40,000 | \$40,000 | \$54,538 | \$40,000 |
| 5550 - Supplies | \$40,824 | \$79,288 | \$70,000 | \$35,000 | \$36,697 | \$70,000 |
| 5750 - Garbage Expense | \$0 | \$0 | \$0 | \$0 | \$372 | \$0 |
| 5950 Transfer Out for Admin Svcs | \$0 | \$0 | \$0 | \$0 | \$0 | \$213,697 |
| 5950 - Transfer Out | \$406,518 | \$441,447 | \$497,765 | \$497,765 | \$497,765 | \$562,474 |
| OPERATIONS TOTAL | \$4,287,237 | \$5,324,440 | \$6,090,590 | \$6,333,590 | \$6,312,832 | \$7,522,108 |
| 5910 Capital Outlay | \$10,025 | \$239,042 | \$145,609 | \$235,609 | \$184,508 | \$145,609 |
| CAPITAL TOTAL | \$10,025 | \$239,042 | \$145,609 | \$235,609 | \$184,508 | \$145,609 |
| 02-14 TOTAL | \$5,094,440 | \$6,322,289 | \$7,594,745 | \$7,573,607 | \$7,501,119 | \$9,071,614 |



WATER FUND DETAILED BUDGET BY DEPARTMENT

15 - WASTEWATER

| Line Items | Actual FY22 | Actual FY23 | Adopted FY24 | Revised FY24 | Estimated FY24 | Adopted FY25 |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| 5260 - Engineering | \$96,848 | \$71,684 | \$108,655 | \$108,655 | \$77,618 | \$80,000 |
| 5320 - Postage & Delivery | \$0 | \$58 | \$0 | \$0 | \$0 | \$0 |
| 5360 - Equipment | \$0 | \$0 | \$0 | \$0 | \$17,773 | \$13,345 |
| 5370 - Contract Repairs & Maintenance | \$82,436 | \$10,232 | \$18,000 | \$18,000 | \$29,394 | \$125,500 |
| 5395 - License Fees | \$2,471 | \$3,096 | \$3,000 | \$3,000 | \$16,356 | \$4,000 |
| 5446 - Sewer Treatment Services | \$1,820,770 | \$2,625,455 | \$2,932,657 | \$4,632,657 | \$3,787,809 | \$5,851,789 |
| CTUA Admin Fee | \$1,075 | \$0 | \$5,000 | \$0 | \$0 | \$5,000 |
| 5466 - Throckmorton Creek Sewer Line Maintenance | \$844 | \$0 | \$5,000 | \$5,000 | \$1,841 | \$5,000 |
| 5467 - Clemmons Creek Sewer Line Maintenance | \$45,000 | -\$24,686 | \$0 | \$0 | \$0 | \$0 |
| 5470 - Utilities | \$5,436 | \$5,837 | \$6,000 | \$6,000 | \$9,162 | \$10,000 |
| 5500 - Misc Expense | \$37 | \$0 | \$0 | \$0 | \$ | \$0 |
| 5550 - Supplies | \$15,159 | \$7,988 | \$10,000 | \$10,000 | \$2,041 | \$20,000 |
| OPERATIONS TOTAL | \$2,070,076 | \$2,699,665 | \$3,088,312 | \$4,783,312 | \$3,941,993 | \$6,114,634 |
| 5910 - Capital Outlay | \$0 | \$10,666 | \$0 | \$0 | \$49,707 | \$0 |
| CAPITAL TOTAL | \$0 | \$10,666 | \$0 | \$0 | \$49,707 | \$0 |
| 02-15 TOTAL | \$2,070,076 | \$2,710,331 | \$3,088,312 | \$4,783,312 | \$3,991,700 | \$6,114,634 |



WATER FUND DETAILED BUDGET BY DEPARTMENT

16 - GARBAGE

| Line Items | Actual FY22 | Actual FY23 | Adopted FY24 | Revised FY24 | Estimated FY24 | Adopted FY25 |
|-------------------------|------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| 5751 - Hazardous Waste | \$0 | \$0 | \$1,250 | \$1,250 | \$0 | \$1,250 |
| Garbage Expense | \$984,463 | \$1,221,346 | \$1,132,482 | \$1,452,482 | \$1,453,493 | \$1,359,750 |
| OPERATIONS TOTAL | \$984,463 | \$1,221,346 | \$1,133,732 | \$1,453,732 | \$1,453,493 | \$1,359,750 |
| | | | | | | |
| 02-16 TOTAL | \$984,463 | \$1,221,346 | \$1,133,732 | \$1,453,732 | \$1,453,493 | \$1,359,750 |



WATER FUND DETAILED BUDGET BY DEPARTMENT

25 - IT

| Line Items | Actual FY22 | Actual FY23 | Adopted FY24 | Revised FY24 | Estimated FY24 | Adopted FY25 |
|-----------------------------------|-----------------|-----------------|------------------|------------------|------------------|------------------|
| 5110 - Salaries & Wages | \$0 | \$0 | \$0 | \$0 | \$29,899 | \$41,616 |
| 5150 - Social Security Expense | \$0 | \$0 | \$0 | \$0 | \$1,781 | \$2,580 |
| 5155 - Medicare Expense | \$0 | \$0 | \$0 | \$0 | \$416 | \$603 |
| 5160 - Suta Expense | \$0 | \$0 | \$0 | \$0 | \$58 | \$59 |
| 5161 - Health Insurance Expense | \$0 | \$0 | \$0 | \$0 | \$1,913 | \$0 |
| 5162 - Dental Insurance Expense | \$0 | \$0 | \$0 | \$0 | \$117 | \$0 |
| 5166 - Long Term Disability | \$0 | \$0 | \$0 | \$0 | \$75 | \$72 |
| 5167 - Life, ADD, & EAP Expense | \$0 | \$0 | \$0 | \$0 | \$48 | \$0 |
| 5171 - Trns Expense | \$0 | \$0 | \$0 | \$0 | \$5,286 | \$7,358 |
| 5195 - Drug Screening | \$0 | \$0 | \$0 | \$0 | \$28 | \$0 |
| 5510 - Group Health Insurance | \$0 | \$0 | \$0 | \$0 | \$0 | \$3,729 |
| PERSONNEL TOTAL | \$0 | \$0 | \$0 | \$0 | \$39,622 | \$56,017 |
| 5430 - Telephone | \$0 | \$0 | \$0 | \$0 | \$961 | \$0 |
| 5435 - Internet/Cable Service | \$0 | \$0 | \$0 | \$0 | \$7 | \$0 |
| 5436 - Computer Expenses | \$52,856 | \$70,305 | \$131,617 | \$101,617 | \$105,919 | \$104,818 |
| 5438 - Computer Hardware/Software | \$0 | \$0 | \$0 | \$0 | \$4,840 | \$0 |
| 5390 - Professional Services | \$0 | \$0 | \$0 | \$0 | \$0 | \$115,200 |
| 5443 - IT Computer Replacement | \$16,678 | \$11,675 | \$11,088 | \$11,088 | \$11,088 | \$31,680 |
| OPERATIONS TOTAL | \$69,534 | \$90,133 | \$142,705 | \$112,705 | \$122,815 | \$251,698 |
| 02-25 TOTAL | \$69,534 | \$90,133 | \$142,705 | \$112,705 | \$162,437 | \$307,715 |



WATER FUND DETAILED BUDGET BY DEPARTMENT

17 - UTILITY BILLING

| Line Items | Actual FY22 | Actual FY23 | Adopted FY24 | Revised FY24 | Estimated FY24 | Adopted FY25 |
|---|------------------|------------------|------------------|------------------|------------------|------------------|
| 5110 - Salaries & Wages | \$265,555 | \$297,711 | \$401,627 | \$371,627 | \$367,688 | \$424,186 |
| 5115 - Overtime | \$10,184 | \$13,604 | \$15,000 | \$15,000 | \$8,381 | \$15,000 |
| 5145 - Longevity Pay | \$372 | \$596 | \$580 | \$580 | \$660 | \$780 |
| 5150 - Social Security Expense | \$15,318 | \$17,987 | \$24,937 | \$24,937 | \$21,434 | \$26,348 |
| 5155 - Medicare Expense | \$3,583 | \$4,207 | \$5,832 | \$5,832 | \$5,013 | \$6,162 |
| 5160 - Suta Expense | \$71 | \$18 | \$1,764 | \$764 | \$651 | \$819 |
| 5161 - Health Insurance Expense | \$0 | \$0 | \$0 | \$40,000 | \$41,269 | \$0 |
| 5162 - Dental Insurance Expense | \$0 | \$0 | \$0 | \$4,000 | \$3,281 | \$0 |
| 5163 - HSA Expense | \$0 | \$0 | \$0 | \$4,000 | \$2,000 | \$0 |
| 5166 - Long Term Disability | \$527 | \$795 | \$1,217 | \$1,217 | \$1,114 | \$1,203 |
| 5167 - Life, ADD, & EAP Expense | \$0 | \$0 | \$0 | \$800 | \$742 | \$0 |
| 5190 - Contract Labor | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5171 - Tmrs Expense | \$80,531 | \$55,091 | \$71,110 | \$67,110 | \$65,169 | \$75,134 |
| 5192 - Recruiting | \$0 | \$214 | \$0 | \$2,200 | \$2,520 | \$0 |
| 5195 - Drug Screening | \$0 | \$99 | \$0 | \$0 | \$0 | \$0 |
| 5510 - Group Health Insurance | \$66,706 | \$46,114 | \$87,159 | \$0 | \$0 | \$65,114 |
| PERSONNEL TOTAL | \$442,848 | \$436,437 | \$609,226 | \$538,067 | \$519,923 | \$614,746 |
| 5197 - Employee Appreciation Recognition | \$519 | \$554 | \$600 | \$600 | \$827 | \$900 |
| 5280 - Office Supplies | \$2,337 | \$1,369 | \$2,500 | \$2,500 | \$975 | \$2,500 |
| 5320 - Postage And Delivery | \$464 | \$1,290 | \$500 | \$500 | \$617 | \$500 |
| 5335 - Credit Card Charges | \$157,915 | \$235,939 | \$170,000 | \$362,000 | \$363,883 | \$170,000 |
| 5350 - Printing And Reproduction | \$180 | \$400 | \$380 | \$380 | \$1,900 | \$380 |
| 5390 - Professional Services | \$0 | \$7,400 | \$0 | \$0 | \$0 | \$0 |
| 5430 - Telephone | \$1,391 | \$688 | \$1,600 | \$0 | \$0 | \$1,600 |
| 5432 - Wireless Telephone Expense | \$2,335 | \$7,263 | \$4,600 | \$6,600 | \$7,908 | \$4,000 |



WATER FUND DETAILED BUDGET BY DEPARTMENT

17 - UTILITY BILLING

| Line Items | Actual FY22 | Actual FY23 | Adopted FY24 | Revised FY24 | Estimated FY24 | Adopted FY25 |
|---|------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| 5436 - Computer Expenses | \$0 | \$0 | \$0 | \$0 | \$210 | \$0 |
| 5449 - UB Software Service | \$67,202 | \$71,588 | \$50,000 | \$70,000 | \$70,987 | \$72,000 |
| 5455 - UB Bill Processing Expenses | \$46,720 | \$58,506 | \$50,000 | \$50,000 | \$60,576 | \$73,000 |
| 5438 - Computer Hardware/Software | \$4,565 | \$4,089 | \$7,223 | \$5,823 | \$463 | \$4,815 |
| 5439 - Business Meals | \$0 | \$37 | \$600 | \$600 | \$170 | \$600 |
| 5440 - Travel Expenses | \$0 | \$7,795 | \$7,660 | \$7,660 | \$5,997 | \$7,200 |
| 5442 - Vehicle Lease - Meter Tech | \$5,076 | \$9,782 | \$9,744 | \$9,744 | \$12,828 | \$14,744 |
| 5375 - Vehicle Repair And Maintenance | \$629 | \$3,159 | \$3,000 | \$3,000 | \$3,741 | \$3,964 |
| 5380 - Vehicle Expense | \$252 | \$394 | \$960 | \$960 | \$334 | \$960 |
| 5385 - Vehicle Fuel | \$1,947 | \$3,435 | \$5,000 | \$5,000 | \$3,864 | \$5,000 |
| 5450 - Uniforms | \$1,173 | \$2,960 | \$4,100 | \$4,100 | \$4,514 | \$4,100 |
| 5444 - Ami Equipment | \$73,460 | \$265,987 | \$204,500 | \$329,500 | \$336,395 | \$308,000 |
| 5456 - Meters/Ami Equip Repairs Maintenance | \$172,373 | \$205,686 | \$80,000 | \$20,000 | \$18,541 | \$341,000 |
| Xxxx Dcu Maintenance | \$0 | \$0 | \$25,000 | \$0 | \$0 | \$25,000 |
| 5550 - Supplies | \$2,285 | \$4,600 | \$5,000 | \$5,000 | \$10,281 | \$5,000 |
| 5460 - Training | \$1,145 | \$11,994 | \$5,400 | \$5,400 | \$2,652 | \$5,000 |
| OPERATIONS TOTAL | \$541,966 | \$904,913 | \$638,367 | \$889,367 | \$907,662 | \$1,050,263 |
| 02-17 TOTAL | \$984,814 | \$1,341,350 | \$1,247,593 | \$1,427,434 | \$1,427,585 | \$1,665,009 |



DEBT SERVICE FUND BUDGET UTILITY FUND DEBT

UTILITY DEBT SERVICE - EXPENDITURES

2024-2025 ADOPTED

| DEBT SERVICE FUND | | Principal | Interest | Fund Total |
|-------------------|---|--|----------------------------|--------------------|
| 5676 | Debt Service - Series 2005 - Rev Bond GTUA CGMA | \$78,750 | \$19,467 | \$98,217 |
| 5677 | Debt Service - Series 2006 CO - Country Ridge 615k Water | \$0 | \$0 | \$0 |
| 5679 | Debt Service - 2006 State Part Assist-GTUA - CGMA | \$0 | \$412,105 | \$412,105 |
| 5673 | Debt Service - Series 2006 - Rev Bond GTUA TR/TC Sewer | \$115,000 | \$8,813 | \$123,813 |
| 5681 | Debt Service - Series 2007 Rev Bond - GTUA - CGMA | \$47,250 | \$80,793 | \$128,043 |
| 5682 | Debt Service - Series 2007 Rev Bond - GTUA TR/TC Sewer | \$70,000 | \$12,118 | \$82,118 |
| 5683 | Debt Service - Series 2008 Combo Tax/Rev - Water/Wastewater CIP | \$0 | \$0 | \$0 |
| 5684 | Debt Service - Series 2009A (Dfund)- Fitzhugh Sewer - GTUA | \$75,000 | \$21,033 | \$96,033 |
| 5685 | Debt Service - Series 2009B (CWSRF)- Fitzhugh Sewer - GTUA | \$90,000 | \$21,000 | \$111,000 |
| 5675 | Debt Service - Series 2000/2010 Refunding CO - Water Tower | \$0 | \$0 | \$0 |
| 5698 | Debt Service - Series 2011 Fannin Waterline Project | \$65,000 | \$22,700 | \$87,700 |
| 5689 | Debt Service - Series 2013 CO - South Take Pt/US 75 water relocation/Davis Rd Sewer | \$260,000 | \$54,571 | \$314,571 |
| 5691 | Debt Service - Series 2014 CO - SH 121 Util Relocation, Harrison St Sewer, AMR Sys | \$110,000 | \$44,206 | \$154,206 |
| 5968 | Water Fund - Series 2015 CO - Waterline to 100 acre park | \$60,000 | \$39,044 | \$99,044 |
| 5683 | Debt Service - Series 2016 GO Refunding CO 2008 | \$180,000 | \$22,800 | \$202,800 |
| 5694 | Debt Service - Series 2016 CO - Wastewater - Stiff Creek Sewer Improvements | \$200,000 | \$115,200 | \$315,200 |
| 5694 | Debt Service - Series 2016 CO - W/WW - Land Acquisition | \$40,000 | \$24,600 | \$64,600 |
| 5671 | Debt Service - Series 2018 CO - New Water Tower | \$235,000 | \$233,513 | \$468,513 |
| 5679 | Debt Service - Series 2021 CO - PW Facility SH5 utility relocation and sewer, water tower site work | \$210,000 | \$263,400 | \$473,400 |
| | Debt Service - Series 2023/2024 CO - East Water Facility CIP, Design - Phase 1 | \$45,000 | \$217,913 | \$262,913 |
| | New Debt Service - Series 2025 CO - East Water Facility CIP - Phase 2 construction | | \$561,000 | \$561,000 |
| | | \$1,881,000 | \$2,174,275 | \$4,055,275 |
| | | | Principal Reduction | \$1,881,000 |
| | | | Interest | \$2,174,275 |
| | | | Reserves/Other | \$0 |
| | | Total Debt Service Expenditures | | \$4,055,275 |



TAX INCREMENT FINANCING (TIF) ZONE BUDGET

City of Melissa
Melissa Tax Increment Financing Zone #1 Fund (03-18)
Adopted 2024-25

**Adopted
2024-25**

| | |
|--|---------------------|
| Beginning Fund Balance | 1,947,662.53 |
| <hr/> | |
| Revenues | |
| 4110 Current Property Taxes - levy | 1,613,211.22 |
| 4110 County's Participation - Property Taxes (2016) - levy | 241,937.00 |
| 4330 Interest Income | 70,000.00 |
| Transfer from General Fund | |
| Transfer from Water Fund | |
| | <hr/> |
| Total Revenues | 1,925,148.22 |
| <hr/> | |
| Expenditures | |
| Town Center construction costs | |
| Professional Services | |
| Allocation of Administrative Services | 48,255.00 |
| Reimbursement - General Fund | |
| Create Debt Reserve Fund | |
| | <hr/> |
| Debt Service | |
| 5956 Transfer to Debt Service on 2016 GO - refi 2006/2009 CO - Principal | 485,000.00 |
| 5956 Transfer to Debt Service on 2016 GO - refi 2006/2009 CO - Interest | 207,700.00 |
| Transfer to Debt Service on 2016 GO - refi 2006 CO - 4A/TIF - Principal | 75,000.00 |
| Transfer to Debt Service on 2016 GO - refi 2006 CO - 4A/TIF - Interest | 4,500.00 |
| 5972 Transfer to Debt Service on 2018 CO DOD Rdway/Cardinal/Highland Rds - Principal | 30,000.00 |
| 5972 Transfer to Debt Service on 2018 CO DOD Rdway/Cardinal/Highland Rds - Interest | 29,975.00 |
| 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 | 29,206.26 |
| 6006 2021 CO - Cardinal/Highland Rds (\$5.5 m) | 292,800.00 |
| 6008 2015 CO - City Hall Park (+\$1.1 m) | 65,525.00 |
| 5972 2018 GO - Melissa Rd (+\$2.0m) | 116,000.00 |
| New Debt Capacity | |
| | <hr/> |
| Total TIF Expenditures | 1,413,961.26 |
| | <hr/> |
| Revenues less Expenditures | 511,186.96 |
| | <hr/> |
| Ending Fund Balance | 2,458,849.49 |



| City of Melissa Melissa Community and Economic Development Corporation (4B) | | 2022-2023 | 2023-2024 |
|--|--|-----------|-----------|
| | | Actual | Adopted |
| Beginning Fund Balance (estimated) | | 1,439,328 | 1,856,975 |
| Revenues | | | |
| Sales Tax | | 2,117,377 | 1,750,000 |
| Interest Income | | 58,629 | 50,000 |
| Lease Revenue | | | |
| Grants | | | |
| Total Revenues | | 2,176,006 | 1,800,000 |
| Expenditures | | | |
| Park Maintenance | | 100,000 | 100,000 |
| Allocation of Admin Services | | | |
| Park Planning | | | |
| Professional Services | | | 50,000 |
| Zadow Park Expenses | | 38,948 | |
| Liberty Way Spine Trail - Collin County Open Space Grant participation | | | |
| Grant Writing - Professional Services | | | |
| Barker House - restoration project | | - | |
| Other 4B Projects | | - | 50,000 |
| Reimbursement Incentives | | | |
| Total Maintenance & Operations Expenditures | | 138,948 | 200,000 |
| Debt Service | | | |
| Phase I, 100 acre park - Series 2015 CO \$7,290,000 | | 428,206 | 428,406 |
| Tennis Courts, BMPark, Barker House, Fire St - \$825,000 CO 2005 (2026) | | 57,893 | 60,771 |
| Phase II, 100 acre-park - Series 2016 CO \$1,780,000 | | 127,300 | 124,300 |
| 2021 CO - \$6million (Zplex Phase 4) | | 320,950 | 319,325 |
| 2025 CO - Recreation Center | | | |
| Total Debt Service | | 934,349 | 932,803 |
| Total Expenditures | | 1,073,297 | 1,132,803 |
| Ending Fund Balance | | 2,542,037 | 2,524,172 |



| CRIME CONTROL & PREVENTION DISTRICT 12-30 | |
|---|--------------|
| FY 2025 | |
| LINE ITEMS | FY25 |
| Revenue | |
| Beginning Balance | \$ 1,000,000 |
| 41xx Sales Tax | \$ 1,150,000 |
| 4330 Interest | \$ 25,000 |
| REVENUE TOTAL | \$ 2,175,000 |
| 5110 Salaries & Wages | \$ 200,306 |
| 5115 Salaries - Overtime | \$ 12,000 |
| 5145 Longevity Pay | |
| 5150 Social Security Expense | \$ 11,690 |
| 5155 Medicare Expense | \$ 2,734 |
| 5160 Suta Expense | \$ 504 |
| 5166 Long Term Disability | \$ 294 |
| 5170 Tmrs Expense | \$ 33,335 |
| 5191 Annual Drivers License Check | |
| 5192 Recruiting Expenses | \$ 1,080 |
| 5195 Drug Screening | \$ 242 |
| 5192 Background Check | \$ 460 |
| 5196 Misc Employee Expense | |
| 5197 Employee Appreciation-Recognition | |
| 5510 Group Health Insurance | \$ 29,240 |
| PERSONNEL TOTAL | \$ 291,884 |
| 5280 Office Supplies | |
| 5310 Dues & Memberships | |
| 5320 Postage And Delivery | |
| 5321 Shipping And Courier Svc | |
| 5330 Publications And Subscriptions | |
| 5350 Printing And Reproduction | \$ 180 |
| 5360 Equipment | \$ 630,019 |
| 5361 Equipment Rental | |
| 5390 Professional Services | |
| 5395 License Fees | |
| 5410 Legal Fees | |
| 5430 Telephone | |
| 5432 Wireless Telephone Exp | \$ 960 |
| 5436 Computer Expenses | \$ 19,445 |
| 5438 Computer Hardware/Software | \$ 24,500 |
| 5439 Business Meals | |
| 5440 Travel Expenses | |
| 5441 Mileage Reimbursement | |
| 5450 Uniforms | \$ 9,242 |
| 5460 Training | |
| 5500 Misc Expense | |
| 5550 Supplies | |
| 5950 Transfer Out for Admin Svcs | \$ 24,000 |
| OPERATIONS TOTAL | \$ 708,346 |
| 5530 Capital Outlay - Vehicle | \$ 92,784 |
| CAPITAL TOTAL | \$ 92,784 |
| TOTAL | \$ 1,093,015 |
| Ending Balance | \$ 1,081,985 |



| FIRE CONTROL, PREVENTION & EMERGENCY MEDICAL SVCS DISTRICT FY 2025 | |
|--|--------------|
| LINE ITEMS | FY25 |
| Revenue | |
| Beginning Balance | \$ 1,000,000 |
| 4160 Sales Tax | \$ 1,150,000 |
| 4330 Interest | \$ 25,000 |
| REVENUE TOTAL | \$ 2,175,000 |
| 5110 Salaries & Wages | \$ 63,700 |
| 5115 Salaries - Overtime | \$ 7,529 |
| 5145 Longevity Pay | |
| 5190 Contract Labor | |
| 5150 Social Security Expense | \$ 4,416 |
| 5155 Medicare Expense | \$ 1,033 |
| 5160 Suta Expense | \$ 117 |
| 5166 Long Term Disability | \$ 98 |
| 5170 Tmrs Expense | \$ 12,593 |
| 5191 Annual Drivers License Check | |
| 5192 Recruiting Expenses | |
| 5195 Drug Screening | |
| 5192 Background Check | |
| 5196 Misc Employee Expense | |
| 5197 Employee Appreciation-Recognition | |
| 5198 Employee Special Events | |
| 5510 Group Health Insurance | \$ 7,443 |
| PERSONNEL TOTAL | \$ 96,929 |
| 5280 Office Supplies | |
| 5310 Dues & Memberships | |
| 5320 Postage And Delivery | |
| 5321 Shipping And Courier Svc | |
| 5330 Publications And Subscriptions | |
| 5350 Printing And Reproduction | |
| 5360 Equipment | \$ 97,407 |
| 5361 Equipment Rental | |
| 5400 Audit Fees | |
| 5390 Professional Services | |
| 5395 License Fees | |
| 5410 Legal Fees | |
| 5430 Telephone | |
| 5432 Wireless Telephone Exp | |
| 5436 Computer Expenses | |
| 5438 Computer Hardware/Software | |
| 5439 Business Meals | |
| 5440 Travel Expenses | |
| 5441 Mileage Reimbursement | |
| 5442 Vehicle Leasing | \$ 34,876 |
| 5450 Uniforms | \$ 2,000 |
| 5362 Personal Protective Equipment | \$ 1,500 |
| 5460 Training | |
| 5500 Misc Expense | |
| 5550 Supplies | |
| 5950 Transfer Out for Admin Svcs | \$ 24,000 |
| OPERATIONS TOTAL | \$ 159,783 |
| 5530 Capital Outlay Vehicle | \$ 219,500 |
| 5910 Capital Outlay | |
| CAPITAL TOTAL | \$ 219,500 |
| Debt - Fire Station #2 | \$ 432,000 |
| DEBT TOTAL | \$ 432,000 |
| TOTAL | \$ 908,212 |
| Ending Balance | \$ 1,266,788 |

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF MELISSA, TEXAS, LEVYING TAXES FOR THE 2024 TAX YEAR AT THE RATE OF \$0.454116 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, 2024, and ending September 30, 2025, 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 10th day of September 2024, the budget for the fiscal year beginning October 1, 2024, and ending September 30, 2025; 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, 2024, and ending September 30, 2025, 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 \$0.454116 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 \$0.3183 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, 2024, and ending September 30, 2025, 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 \$0.135816 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, 2024, and ending September 30, 2025.

Total tax rate of \$0.454116 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 \$-8.76.

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 10TH DAY OF SEPTEMBER, 2024.

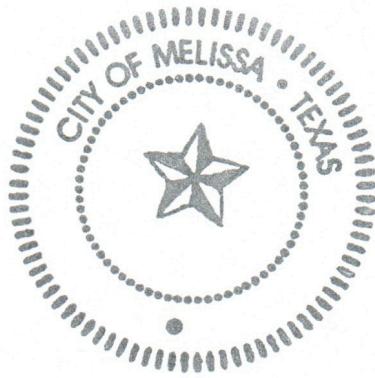


Jay Northcut, Mayor

ATTESTED TO AND
CORRECTLY RECORDED BY:



Hope Cory, City Secretary



Date of Publication: September 15, 2024 and September 22, 2024, *McKinney Courier-Gazette*

Section 26.05(b) of Property Tax Code
Worksheet for Determination of Steps Required for Adoption of Tax Rate
City of Melissa

| M&O Tax Increase in Current Year | |
|---|------------------|
| 1. Last year's taxable value, adjusted for court-ordered reductions. Enter Line 8 of the No-New-Revenue Tax Rate Worksheet. | \$3,165,039,883 |
| 2. Last year's M&O tax rate. Enter Line 28 of the Voter-Approval Tax Rate Worksheet. | \$0.327056/\$100 |
| 3. M&O taxes refunded for years preceding tax year 2023. Enter Line 31A of the Voter-Approval Tax Rate Worksheet. | \$23,381 |
| 4. TIF Adjustment. Enter Line 31B of the Voter-Approval Tax Rate Worksheet. | \$962,532 |
| 5. Last year's M&O tax levy. Multiply line 1 times line 2 and divide by 100. To the result, add line 3 and subtract line 4. | \$9,412,301 |
| 6. This year's total taxable value. Enter line 21 of the No-New-Revenue Tax Rate Worksheet. | \$3,721,069,090 |
| 7. This year's proposed M&O tax rate. Enter the proposed M&O tax rate approved by the Governing Body. | \$0.318300/\$100 |
| 8. This year's M&O tax levy. Multiply line 6 times line 7 and divide by 100. | \$11,844,163 |
| 9. M&O Tax Increase (Decrease). Subtract line 5 from line 8. | \$2,431,862 |
| Comparison of Total Tax Rates | |
| 10. No-New-Revenue Total Tax Rate. | \$0.421459/\$100 |
| 11. This year's proposed total tax rate. | \$0.454116/\$100 |
| 12. This year's rate minus No-New-Revenue rate. Subtract line 10 from line 11. | \$0.032657 |
| 13. Percentage change in total tax rate. Divide Line 12 by line 10. | 7.75% |
| Comparison of M&O Tax Rates | |
| 14. No-New-Revenue M&O Tax Rate. Enter line 39 of the Voter-Approval Tax Rate Worksheet. | \$0.307537/\$100 |
| 15. This year's proposed M&O tax rate. | \$0.318300/\$100 |
| 16. This year's rate minus No-New-Revenue rate. Subtract line 14 from line 15. | \$0.010763 |
| 17. Percentage change in M&O tax rate. Divide line 16 by line 14. | 3.50% |
| Raised M&O Taxes on a \$100,000 Home | |
| 18. This year's taxable value on a \$100,000 home. | \$100,000 |
| 19. Last year's M&O tax rate. | \$0.327056/\$100 |
| 20. This year's proposed M&O tax rate. | \$0.318300/\$100 |
| 21. This year's raised M&O taxes. Subtract line 19 from line 20 and multiply result by line 18. | \$-8.76 |



GLOSSARY OF TERMS

| Term | Definition |
|---|---|
| 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. |
| Audit | The examination of documents, records, reports, systems of internal control, accounting and financial procedures, and other evidence to ascertain whether financial statements prepared from the accounts present fairly the financial position of the entity. |
| 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 Adopted 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. |



GLOSSARY OF TERMS

| Term | Definition |
|--------------------------------------|---|
| Department | A functional unit of the city containing one or more divisions or activities. |
| Depreciation | The process of deducting the cost of an asset over its useful life. |
| 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. |



GLOSSARY OF TERMS

| Term | Definition |
|--|--|
| 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 Adopted 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. |
| Proprietary Fund | Fund that is used to account for activities that involve business-like interactions, either within the government or outside of it. |
| 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

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