

ADOPTED
ANNUAL BUDGET

FY2025

October 1, 2024 - September 30, 2025

City of
Melissa



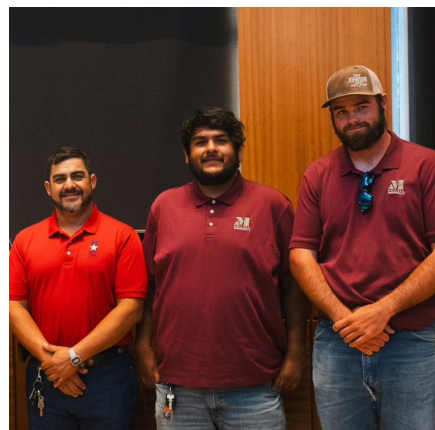
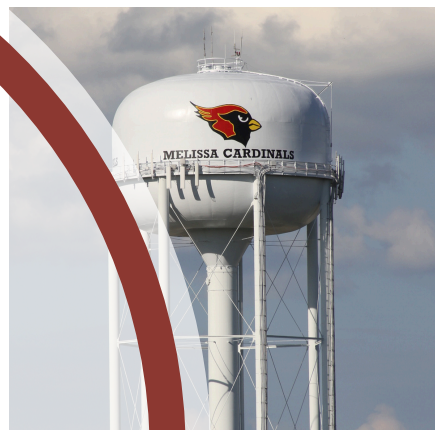


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S.B. 656 NOTICE

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 Subdivison 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



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

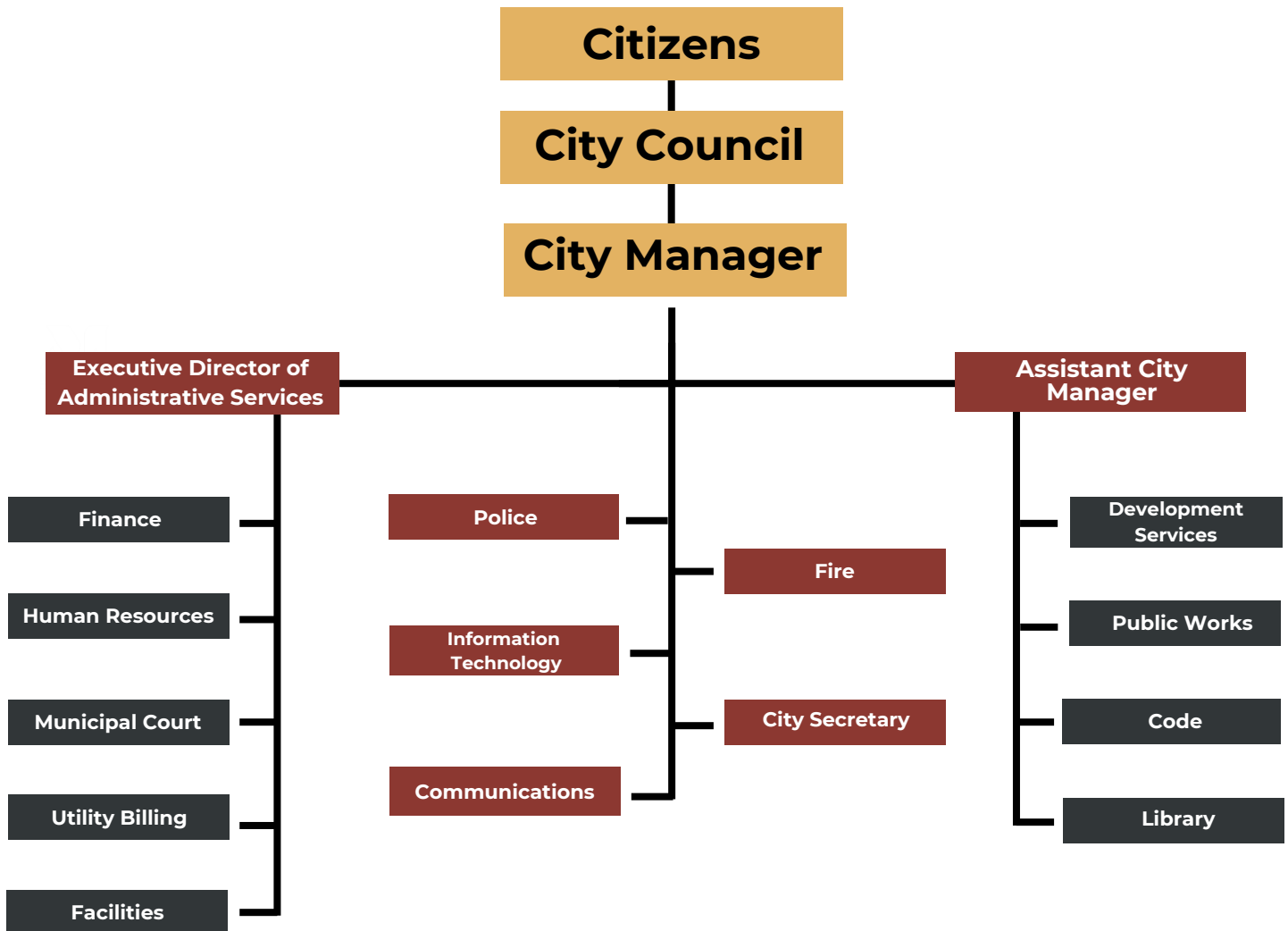


CRAIG ACKERMAN
MAYOR PRO-TEM, PLACE 5



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 as appointed by Council. The Board meets monthly, if necessary.



PLANNING & ZONING BOARD

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



LIBRARY BOARD

Advises City Council in matters related to Library Services. There are seven (7) members; two year terms. The Board meets monthly, as needed.



MELISSA COMMUNITY & 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 ¼ 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 ¼ 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.



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.



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

Collin County provides services for all above mentioned functions.



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

Bridget 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.

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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.

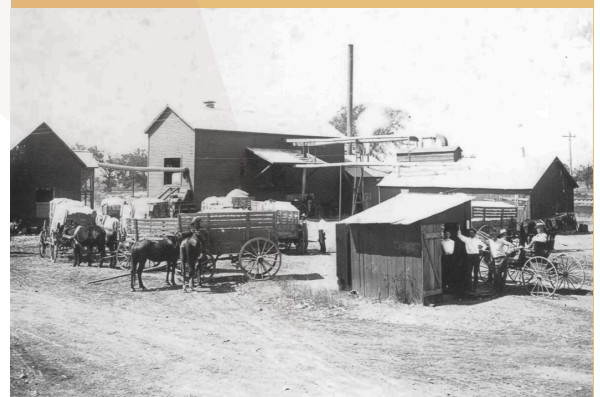
Melissa had all essential businesses plus a fully enrolled school. As a shipping point, Melissa sent out 3,000 bales of cotton each year from two cotton gins. The disaster appeared in 1921 in the form of a tornado. In April of that year, thirteen people were killed and both businesses and residences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

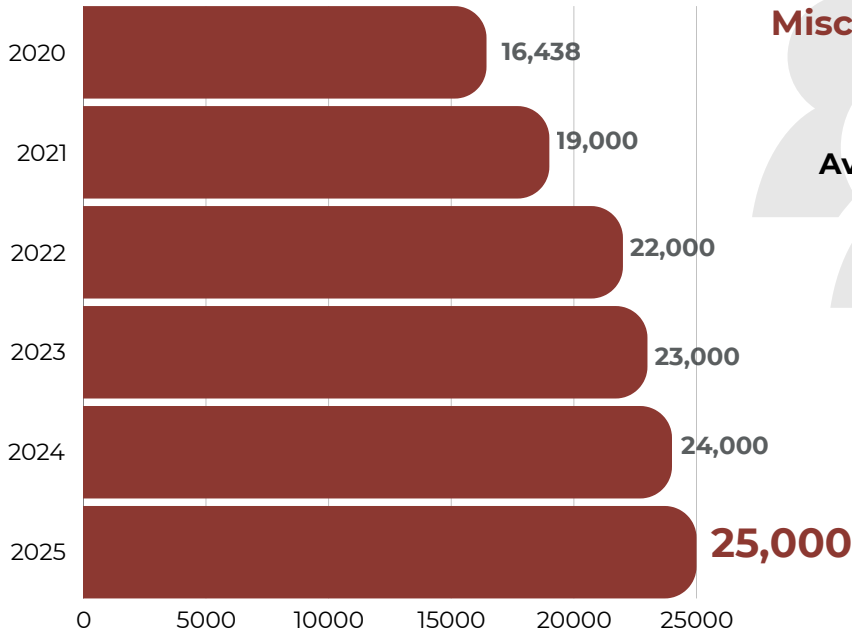
- County: Collin
- Location: 38 miles north of Dallas on US Hwy 75
- Area: 21 square Miles
- Form of Government: Council/Manager
- Number on Council: 7
- Municipal Police: 25.5
- Paid Firefighters: 22.5
- City Zoning: Yes
- Master Plan: Completed in 2006, Updated 2015



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

Total Taxable Value

\$3.9 Billion

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

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
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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

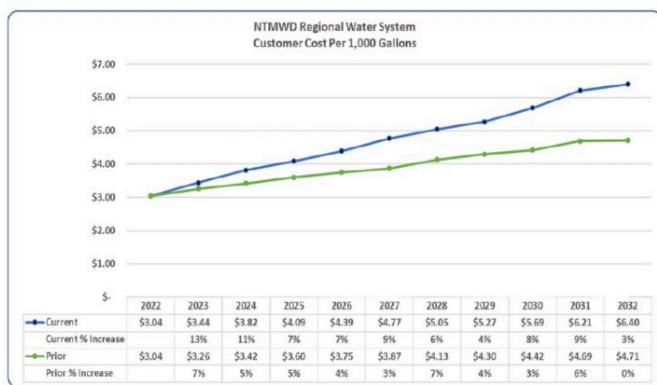
FY2025 ENTERPRISE (WATER) FUND SUMMARY

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.

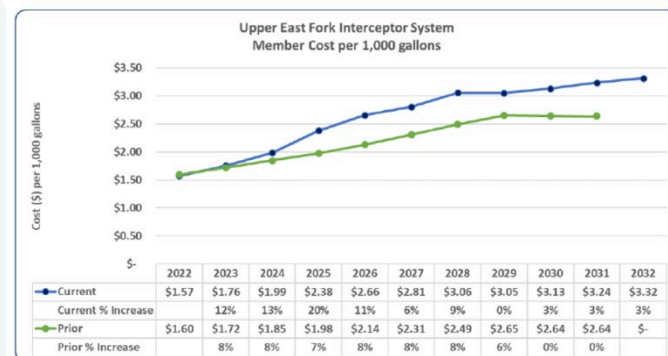
Costs for water service and wastewater treatment continues to rise as does every commodity. Additional regulations, increases in treatment costs, and general personnel cost increases will impact the wholesale rates for the foreseeable future. In fact, NTMWD has forecasted the whole rate increase over 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

APRIL

CITY MANAGER BUDGET KICKOFF:
Budget opens for input from department heads

29 PROPERTY TAXABLE VALUES ESTIMATE:
Certified estimate of property taxable values Collin County Appraisal District

MAY

24 DRAFT DEADLINES:
Department to submit draft budgets

28 BUDGET WORK SESSION

JUNE

11 BUDGET WORK SESSION

25 BUDGET WORK SESSION

JULY

9 BUDGET WORK SESSIONS

23 BUDGET WORK SESSIONS

25 RECEIPT OF CERTIFIED TAX ROLL
Receipt of certified tax roll Collin County Appraisal District

AUGUST

27 SET PUBLIC HEARING
Accepted certified appraisal roll, discuss proposed tax rate & take record vote

SEPTEMBER

10 PUBLIC HEARING
Budget public hearing, tax rate public hearing; Budget & tax rate adopted

OCTOBER

1 NEW BUDGET BEGINS

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.

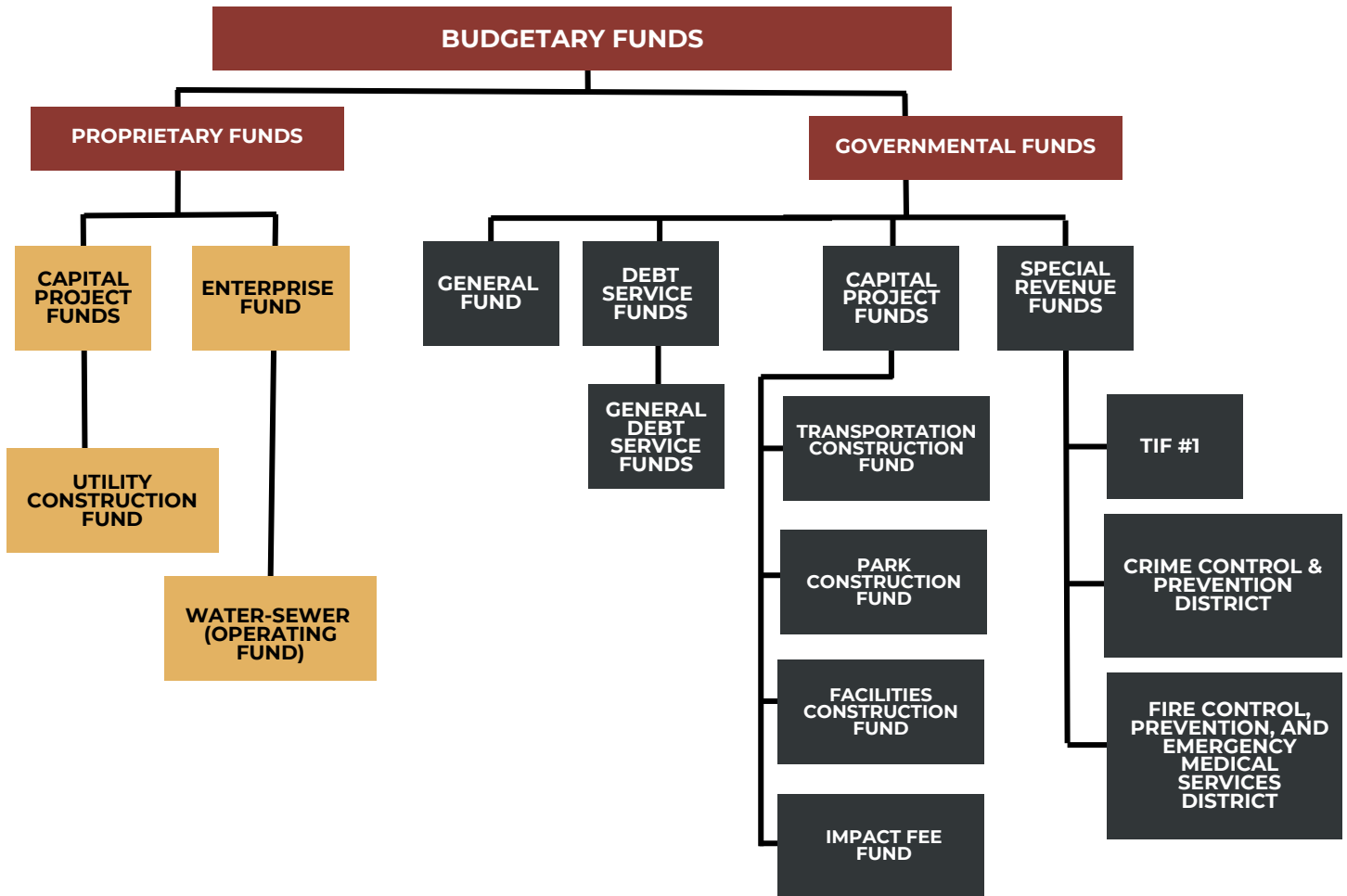
★ Special Financing Funds

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.

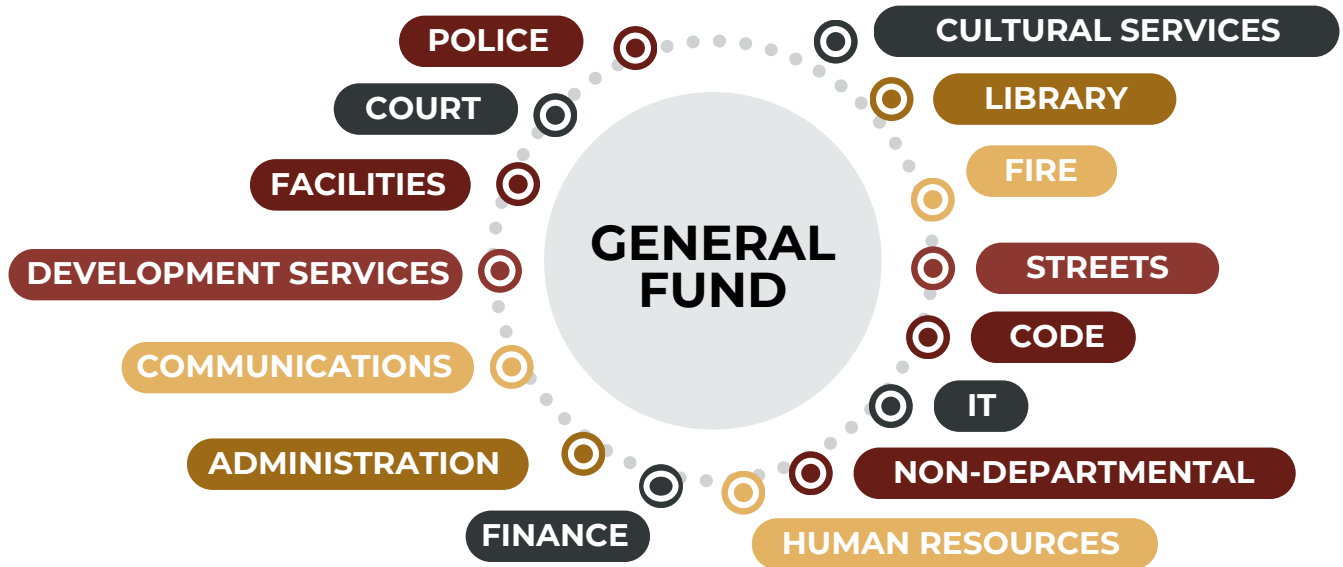
Fire Prevention District - The Fire Control and Prevention District (FCPD) in Texas is a special district created to enhance fire safety and prevention measures within communities. The purpose is to enhance fire protection, fire prevention, and emergency response. The funding is a dedicated portion of 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

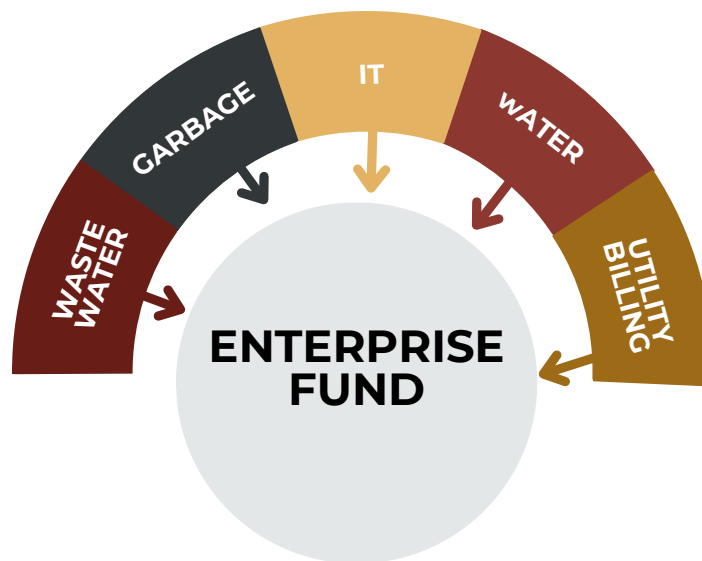


FUND STRUCTURE

GENERAL FUND STRUCTURE



ENTERPRISE FUND STRUCTURE

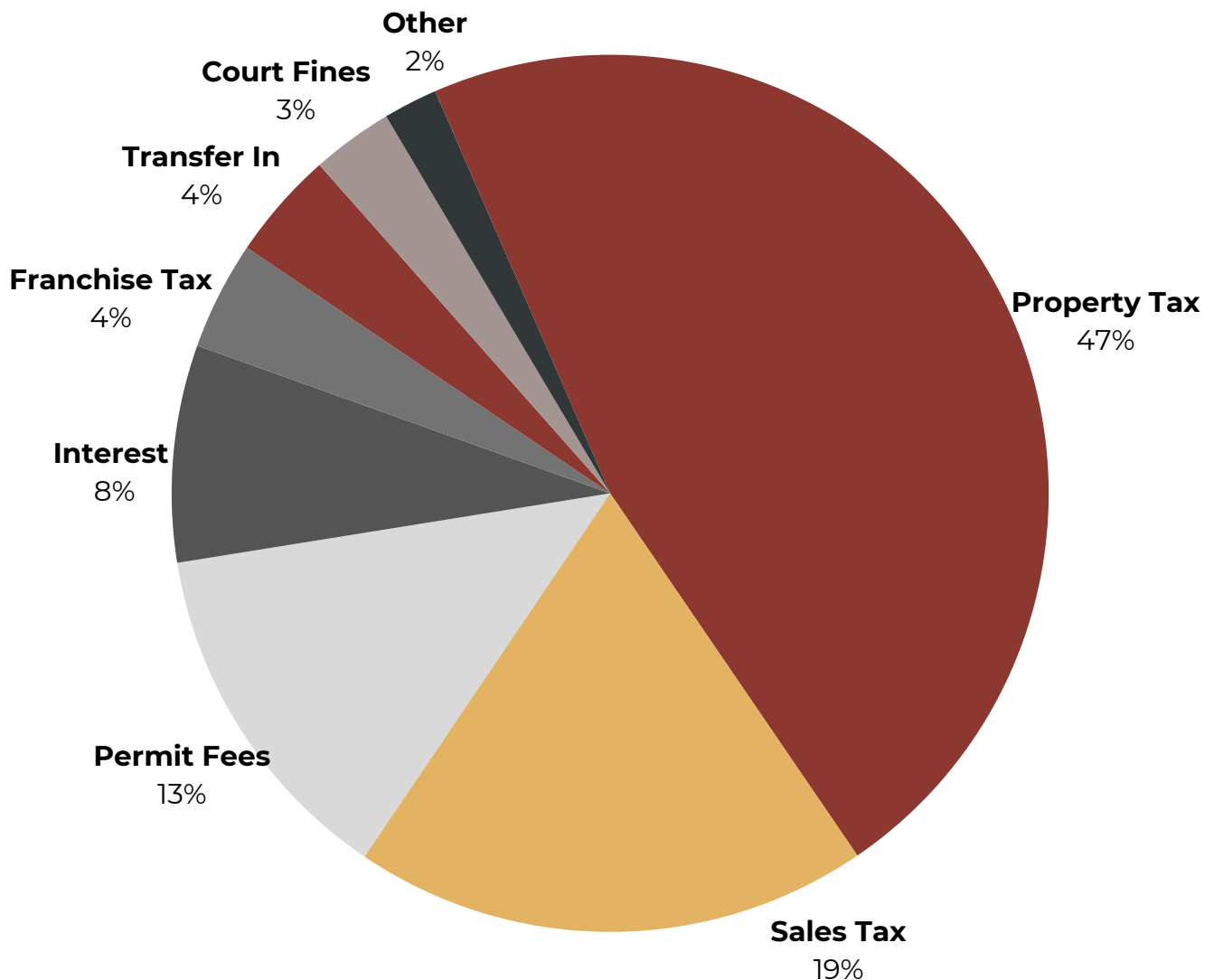


GENERAL FUND OVERVIEW

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.

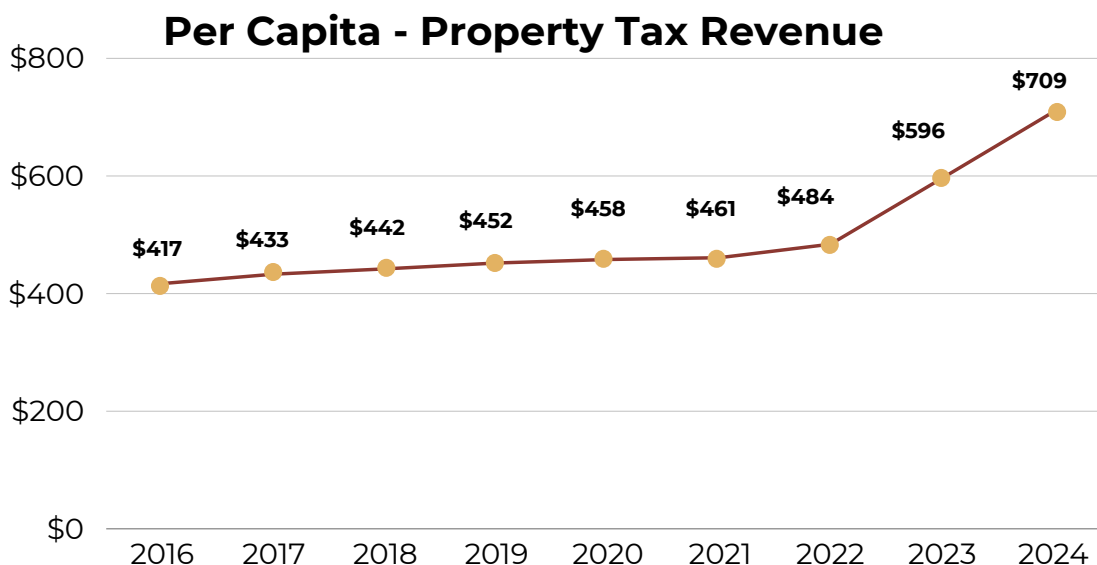
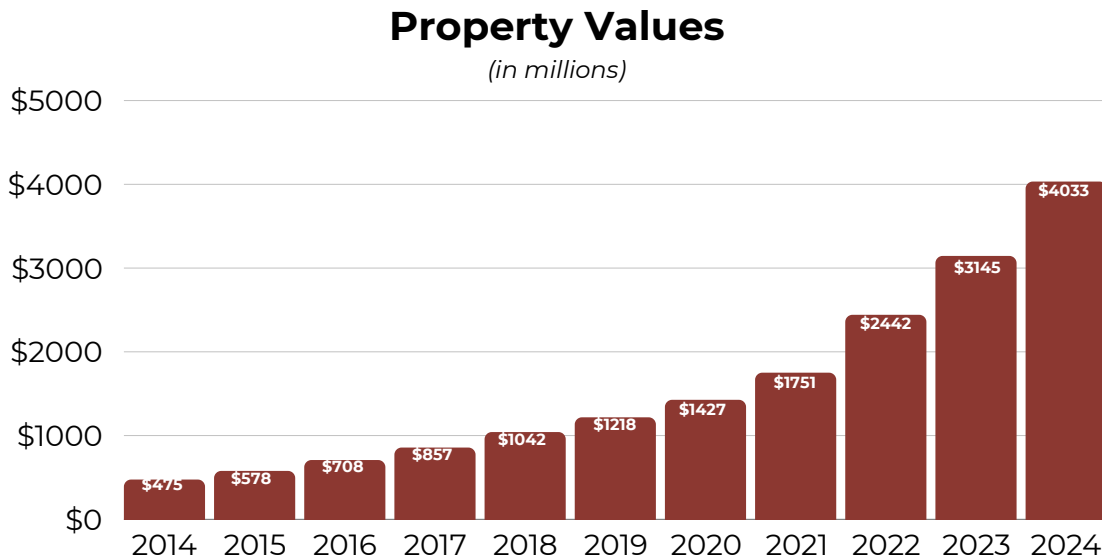
WHERE THE MONEY COMES FROM



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.

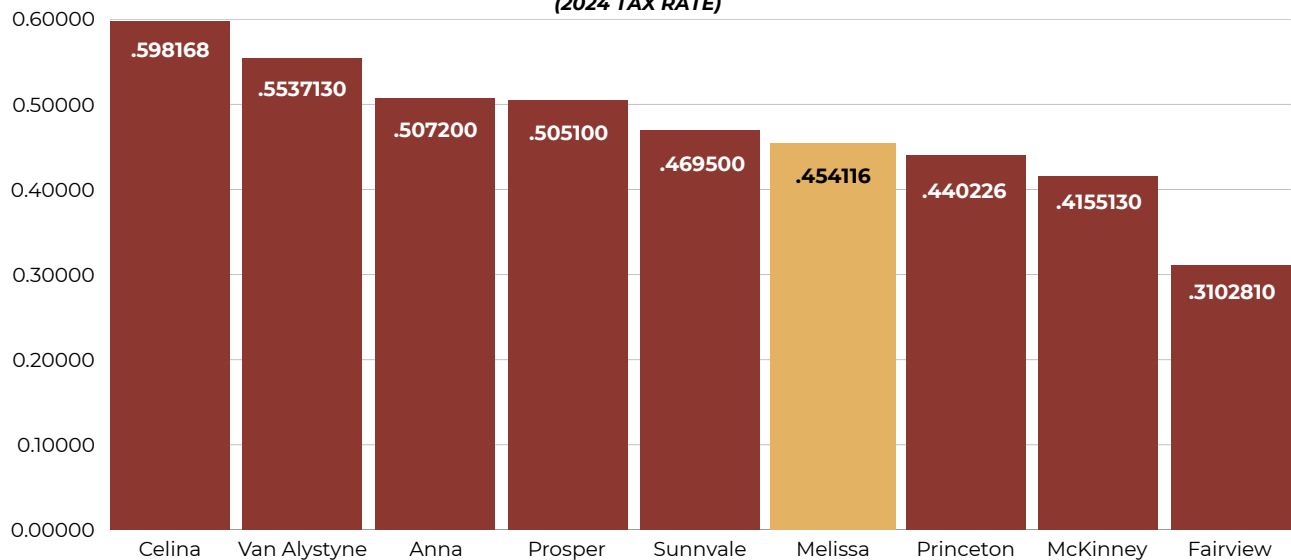
TABLE OF TYPICAL CITY TAX BILL			
YEAR	AVERAGE HOME VALUE	CITY TAX	DIFFERENCE ANNUALLY
FY25	\$492,000	\$2,100	(\$38.00)
FY24*	\$495,000	\$2,138	

*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.

FY25 TAX RATE (2024 TAX RATE)



GENERAL FUND OVERVIEW

Sales Tax

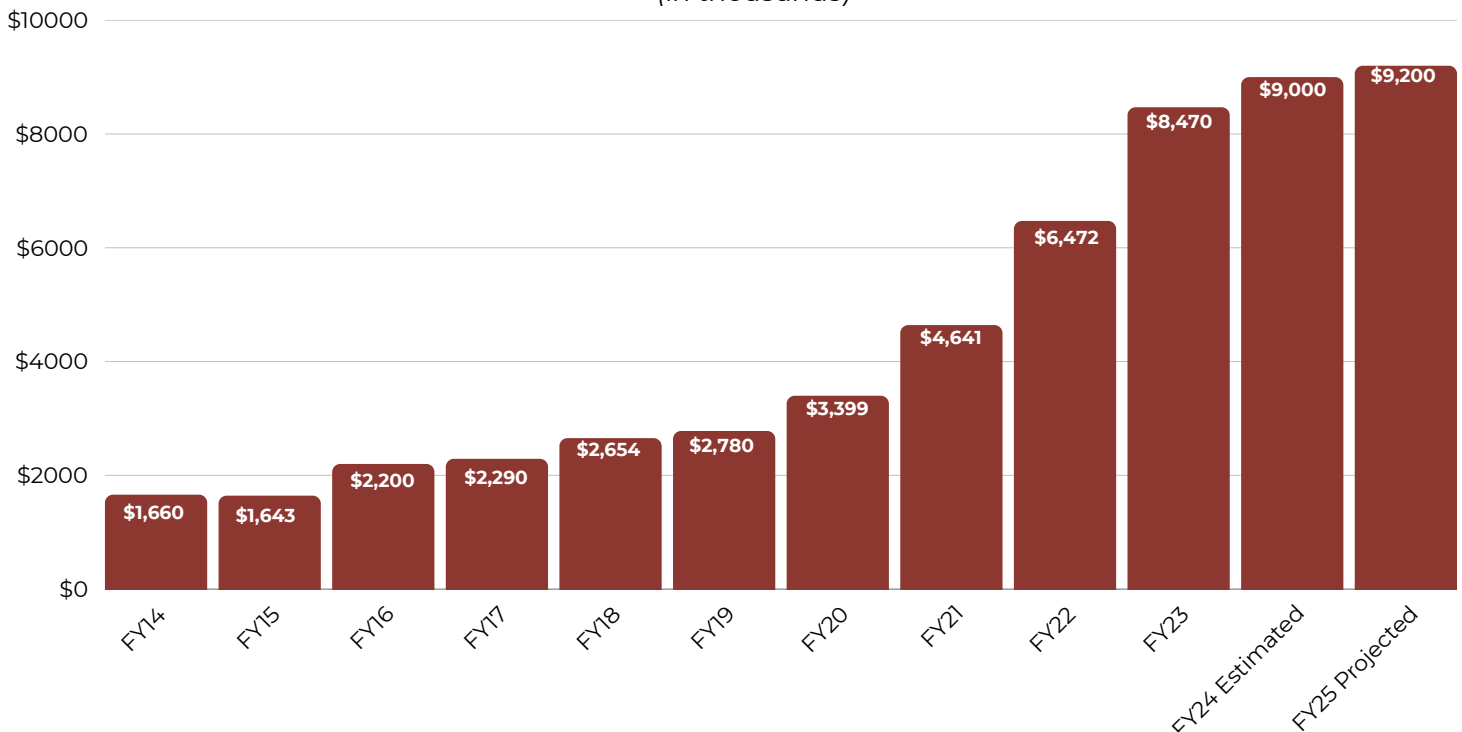
Sales Tax is the second largest source of revenue to the City's General Fund, making up \$4,600,000 or 19% of total revenues.

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

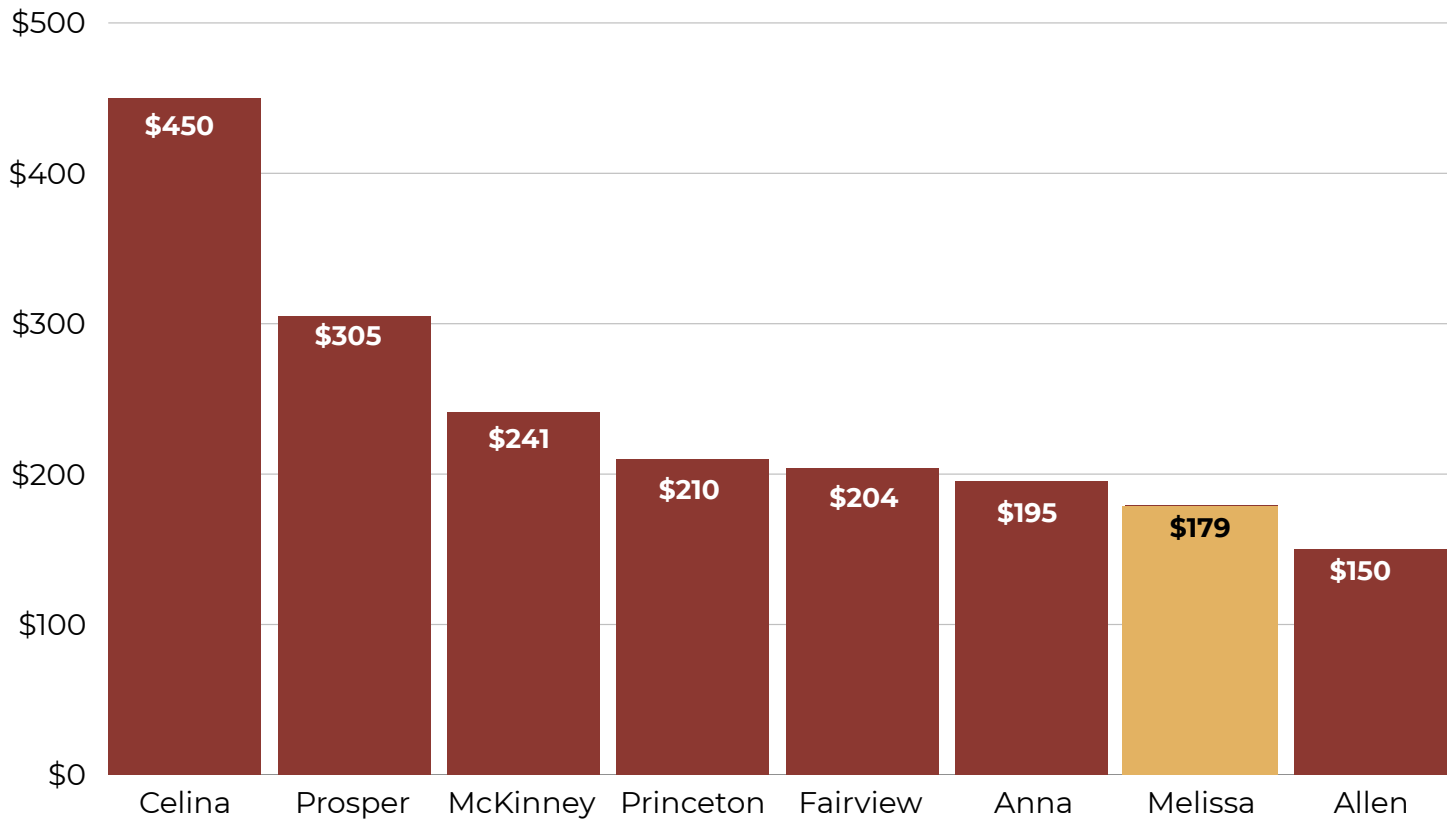
Debt Management

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

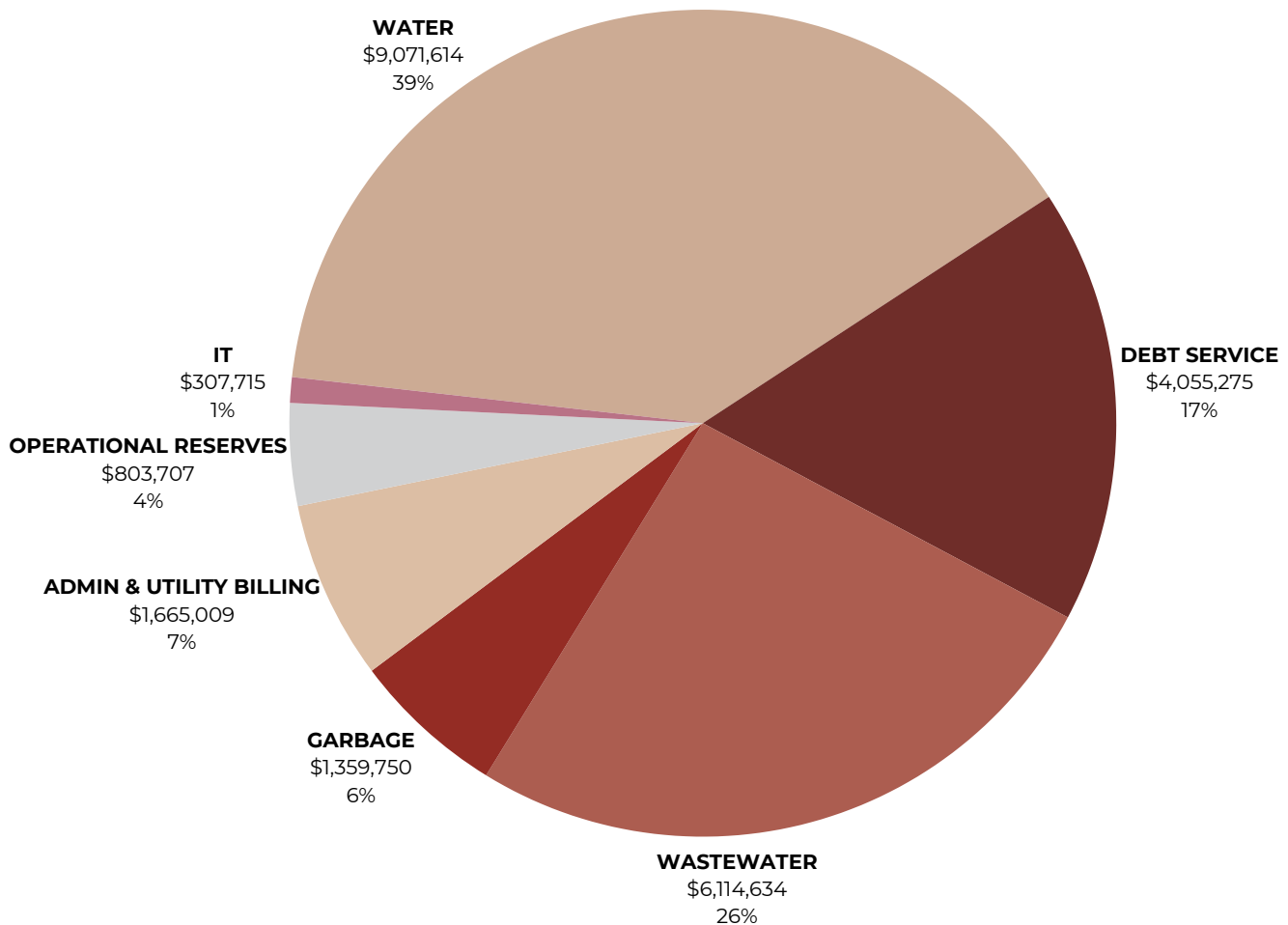
The TIF fund took over the City Hall park debt and additional Melissa Road debt along with new 2021 Bond sale debt for Cardinal and Highland Road construction.

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 CONSRUCTION 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

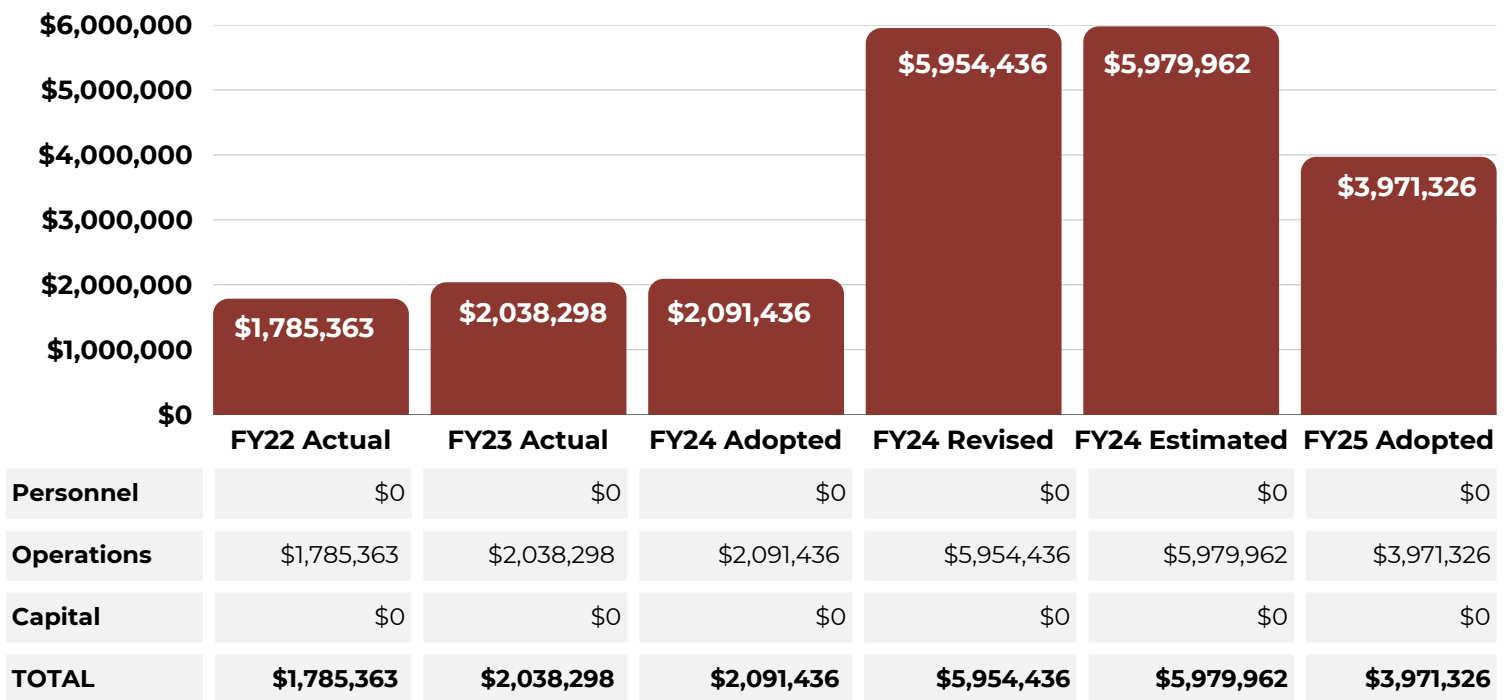
The Non-Departmental budget fund serves as an interdepartmental resource to fund activities and purchases that benefit the entire organization and community. The Non-Departmental account funds items such as insurance, legal, engineering, appraisal district, animal control, utilities for city hall, and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



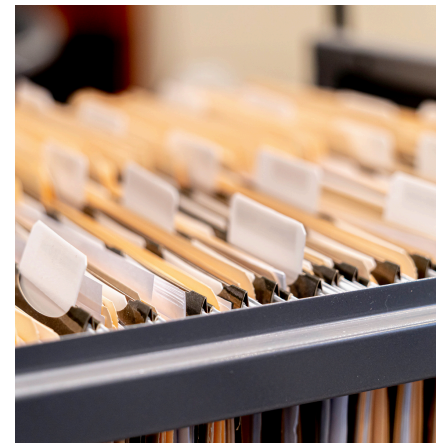
Purpose Statement

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.

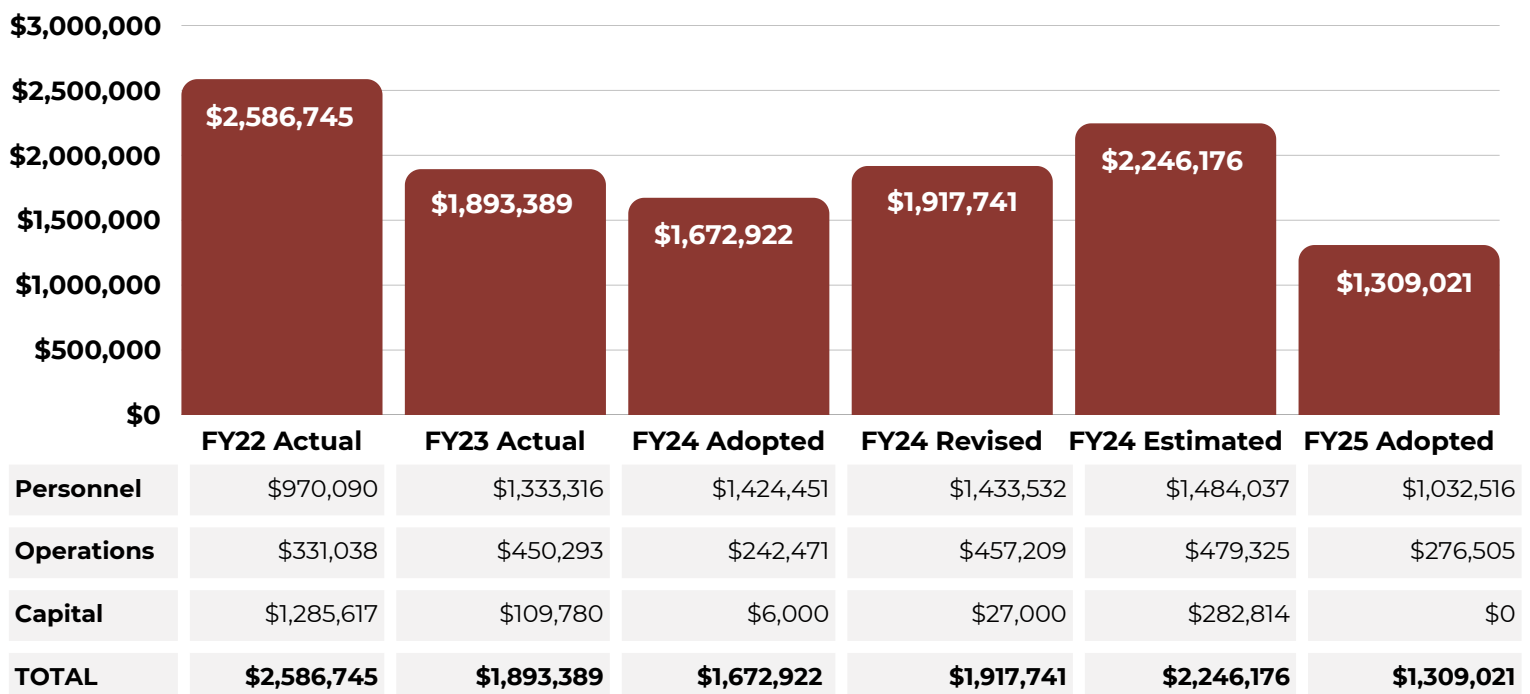
Service Overview

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

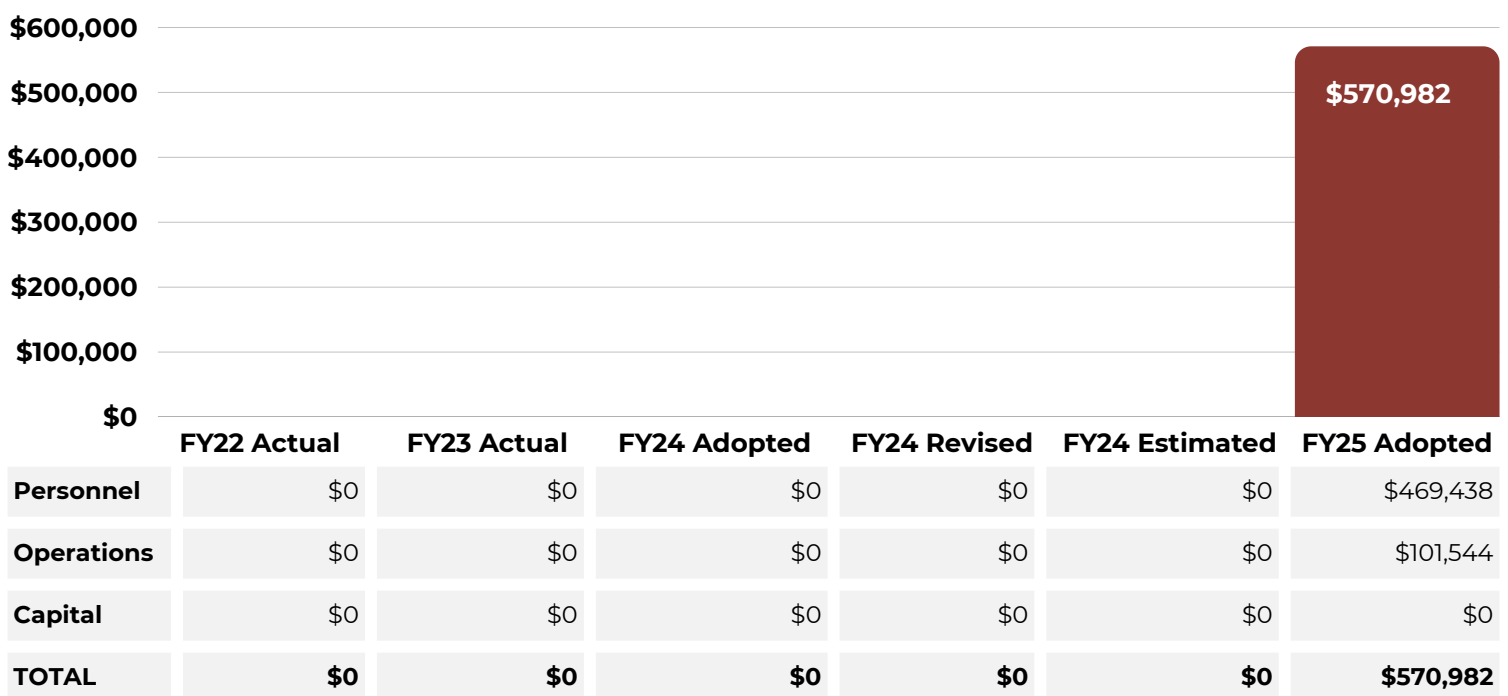
It is the mission of the Finance Department to provide financial accountability to the City Council and residents of the City of Melissa. We are committed to ensuring fiscal transparency, prudent financial management, and effective allocation of resources. We aim to support the City's strategic initiatives 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*



*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



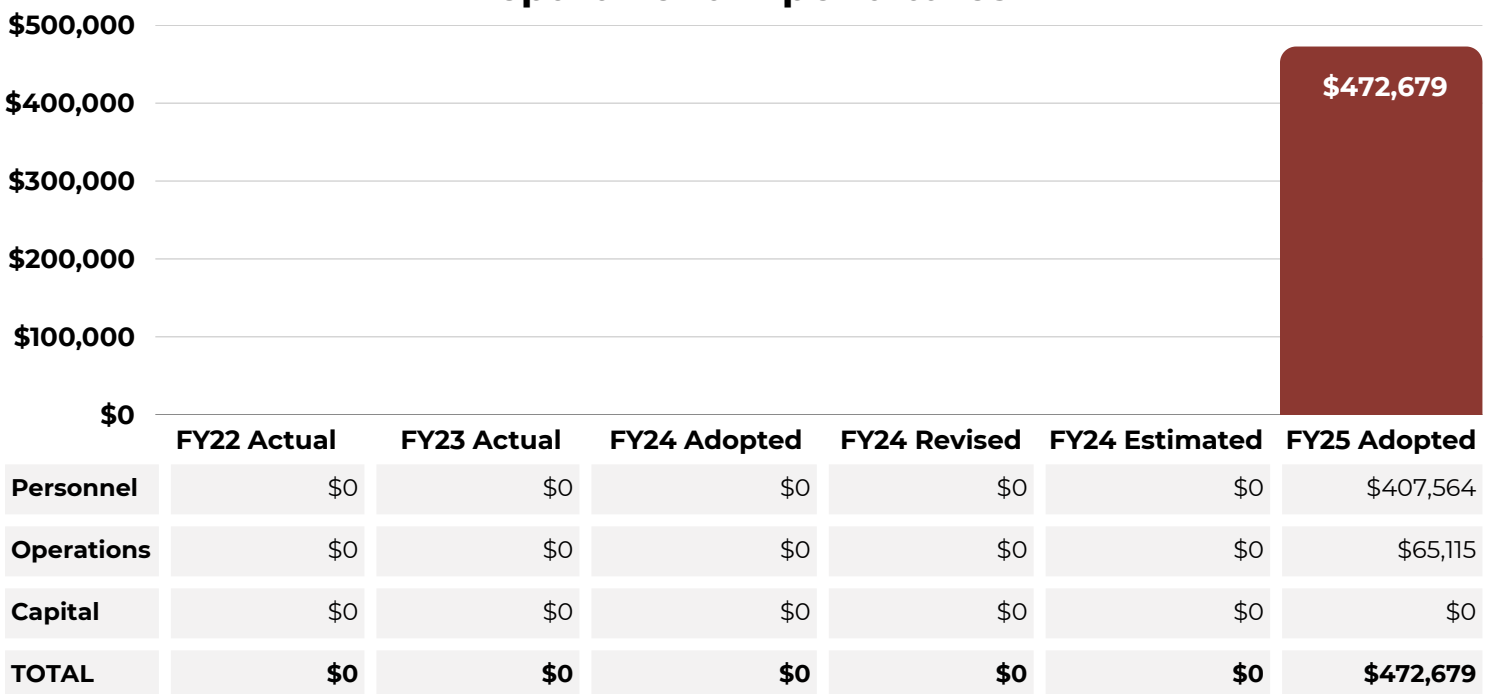
Purpose Statement

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*



*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

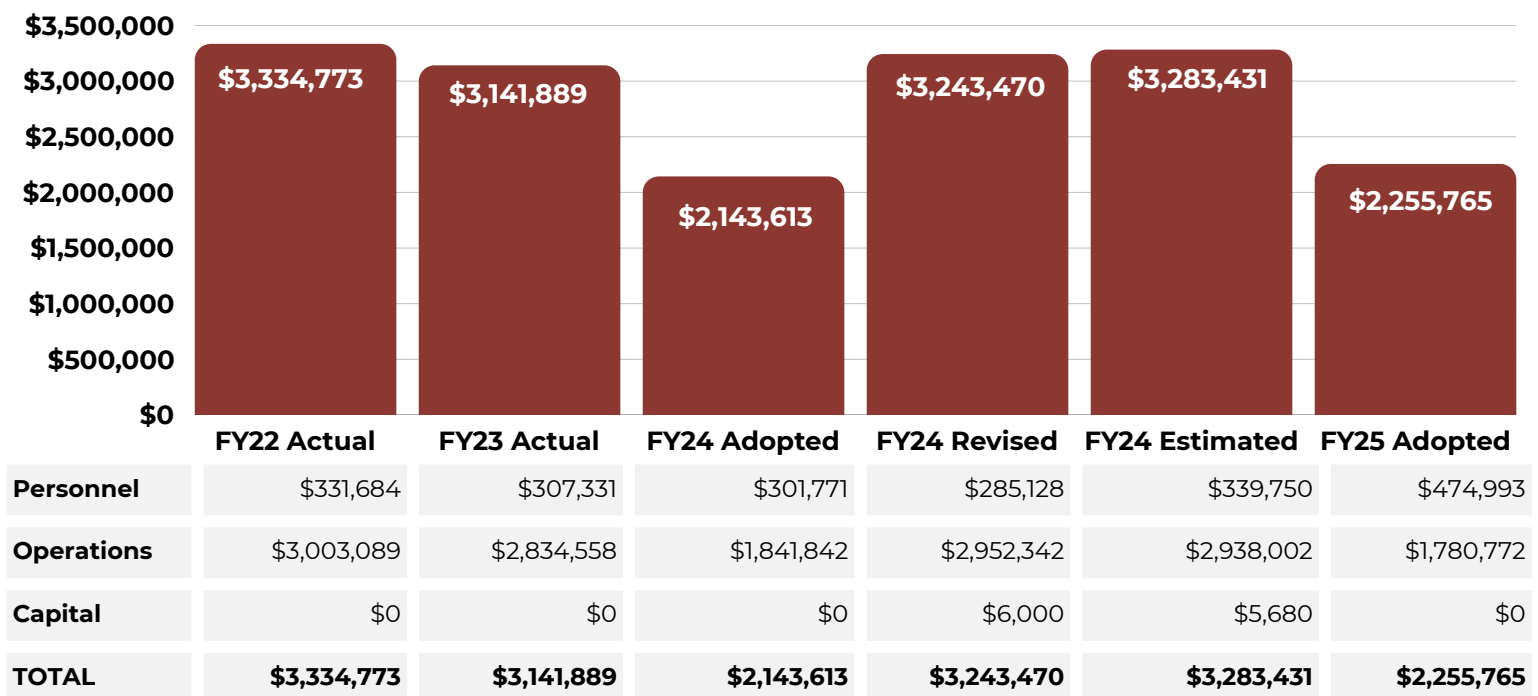
It is the mission of the Development and Neighborhood Services Department to provide planning, zoning, and permitting services ensuring quality development and construction in the City of Melissa.

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

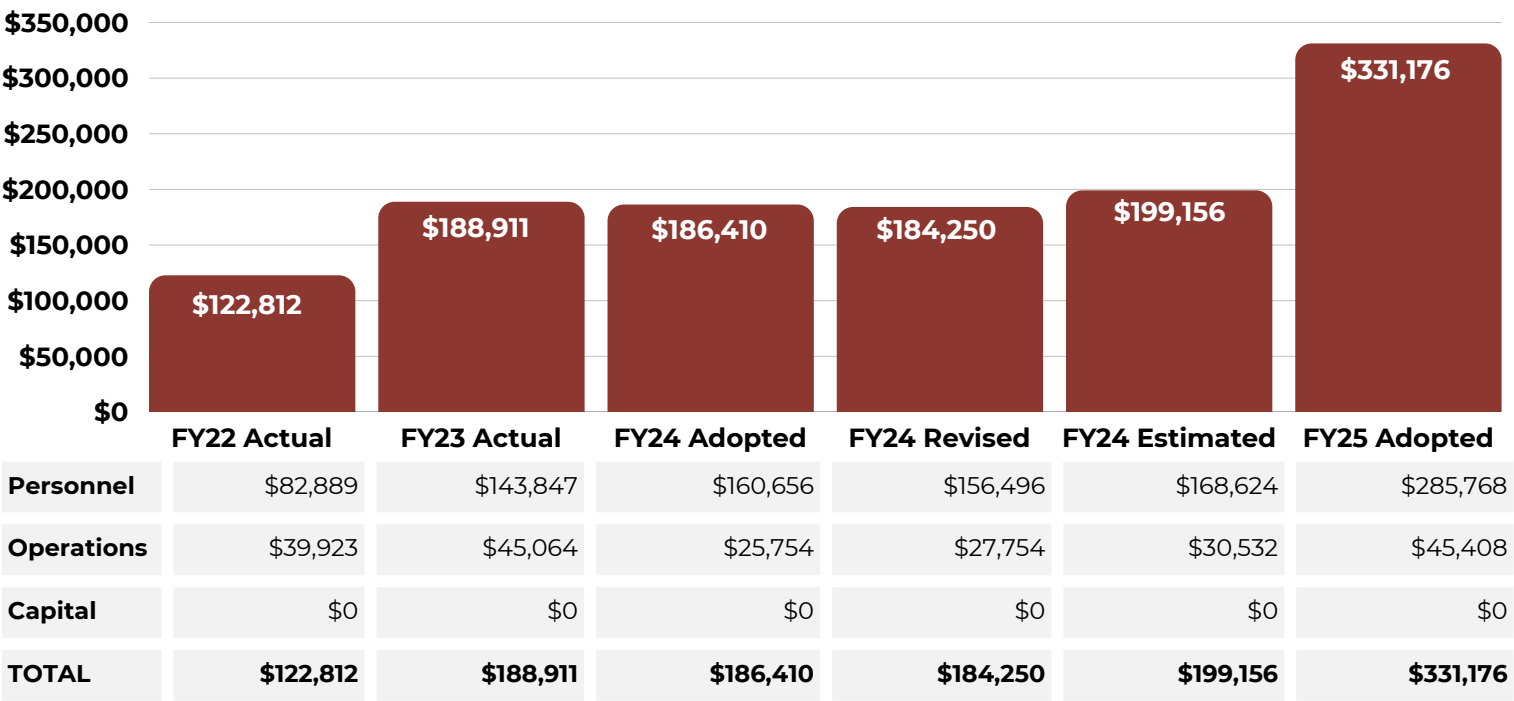
The Code Compliance Department strives to promote and protect the health, safety, and welfare of all Melissa citizens by monitoring and ensuring compliance with City of Melissa ordinances.

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

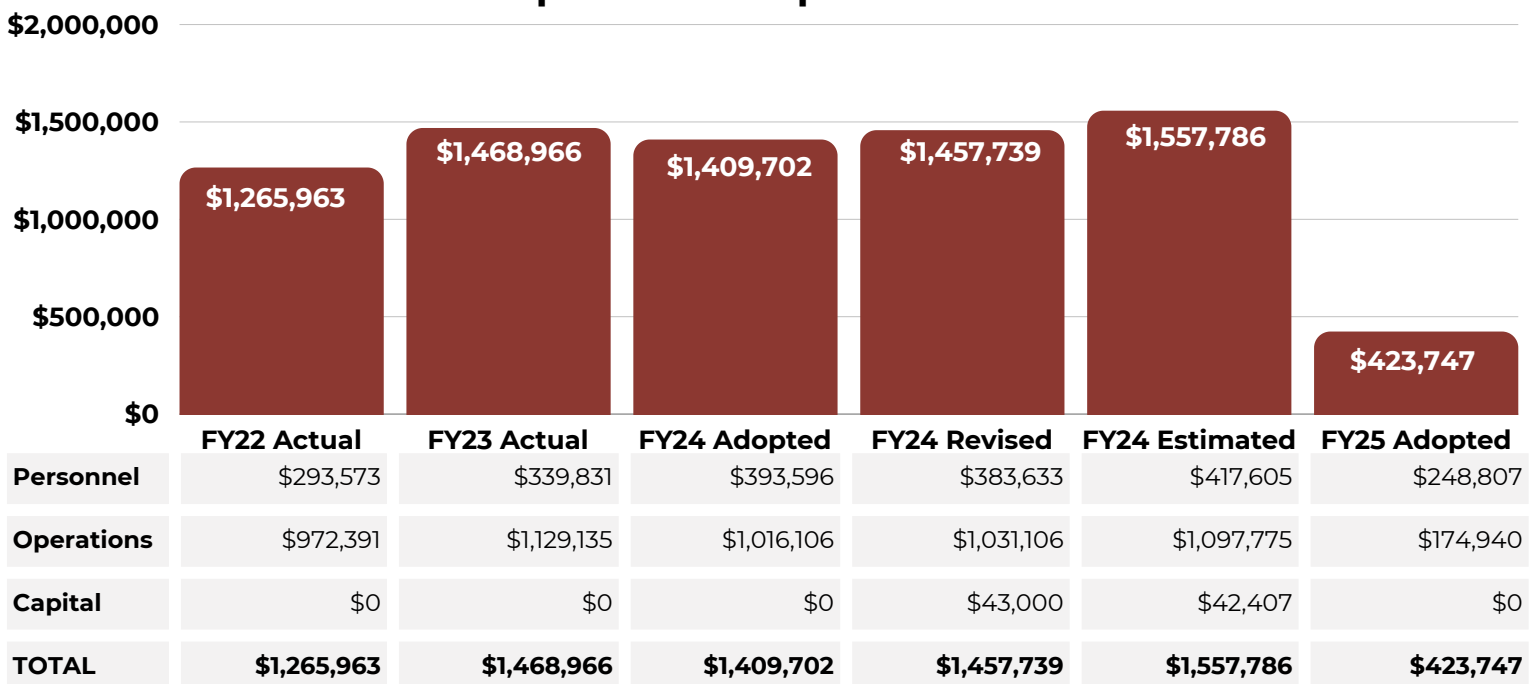
The Department of Cultural Services is dedicated to enriching the lives of our community members by providing diverse recreational and cultural programs, events, and activities that foster connection, learning, and celebration. We strive to foster a vibrant and connected community through the promotion 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*



*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.

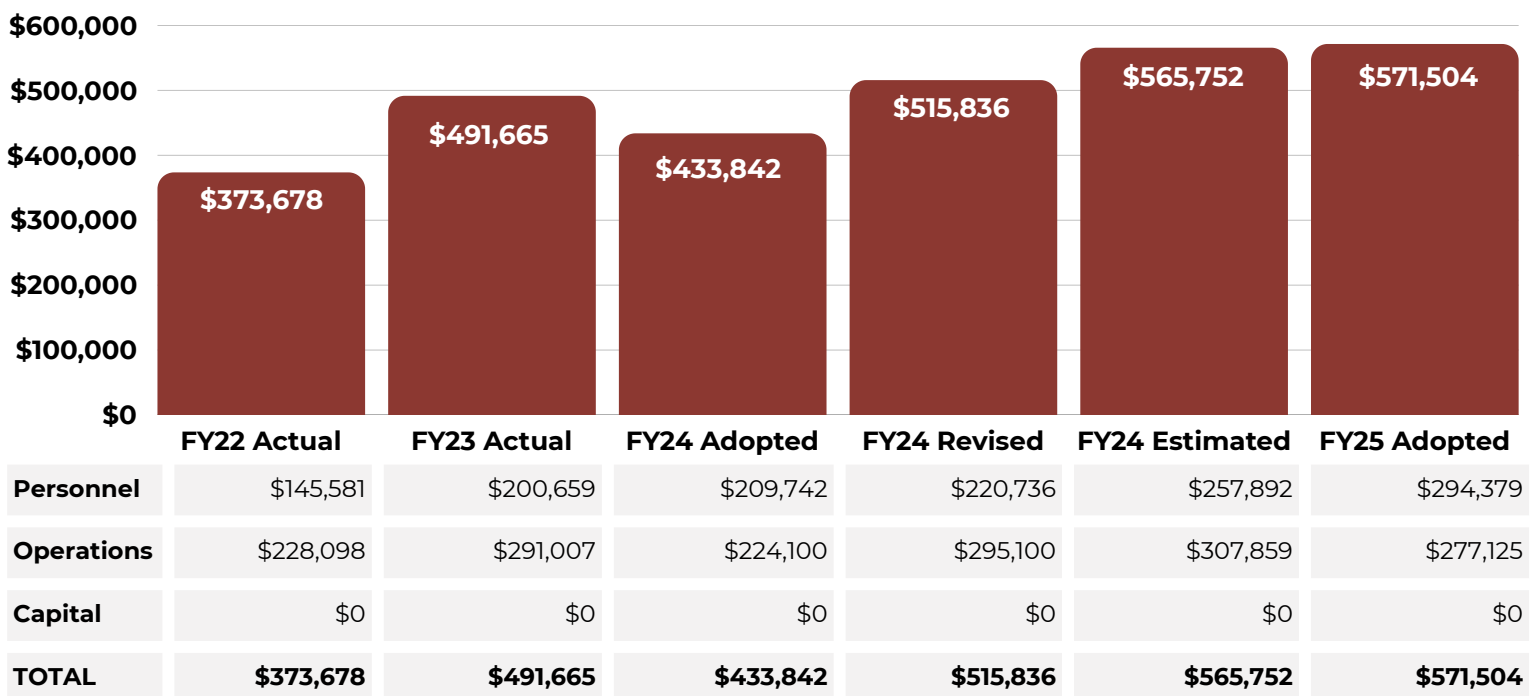
Service Overview

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

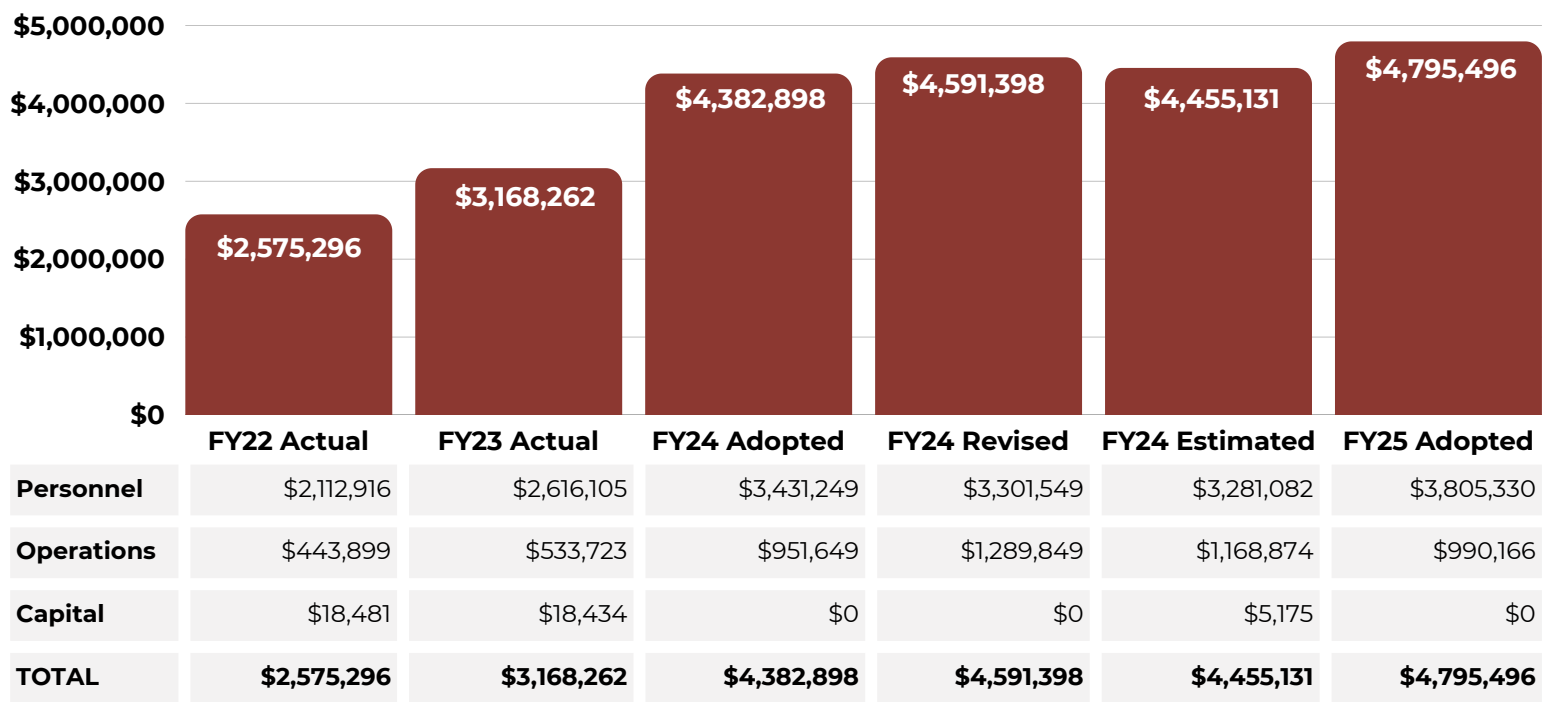
The Melissa Police Department is dedicated to ensuring the safety and security of all residents by actively working to reduce crime and maintain public order. We strive to foster a strong partnership with the community, recognizing that collaborative efforts are essential in achieving our shared goal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

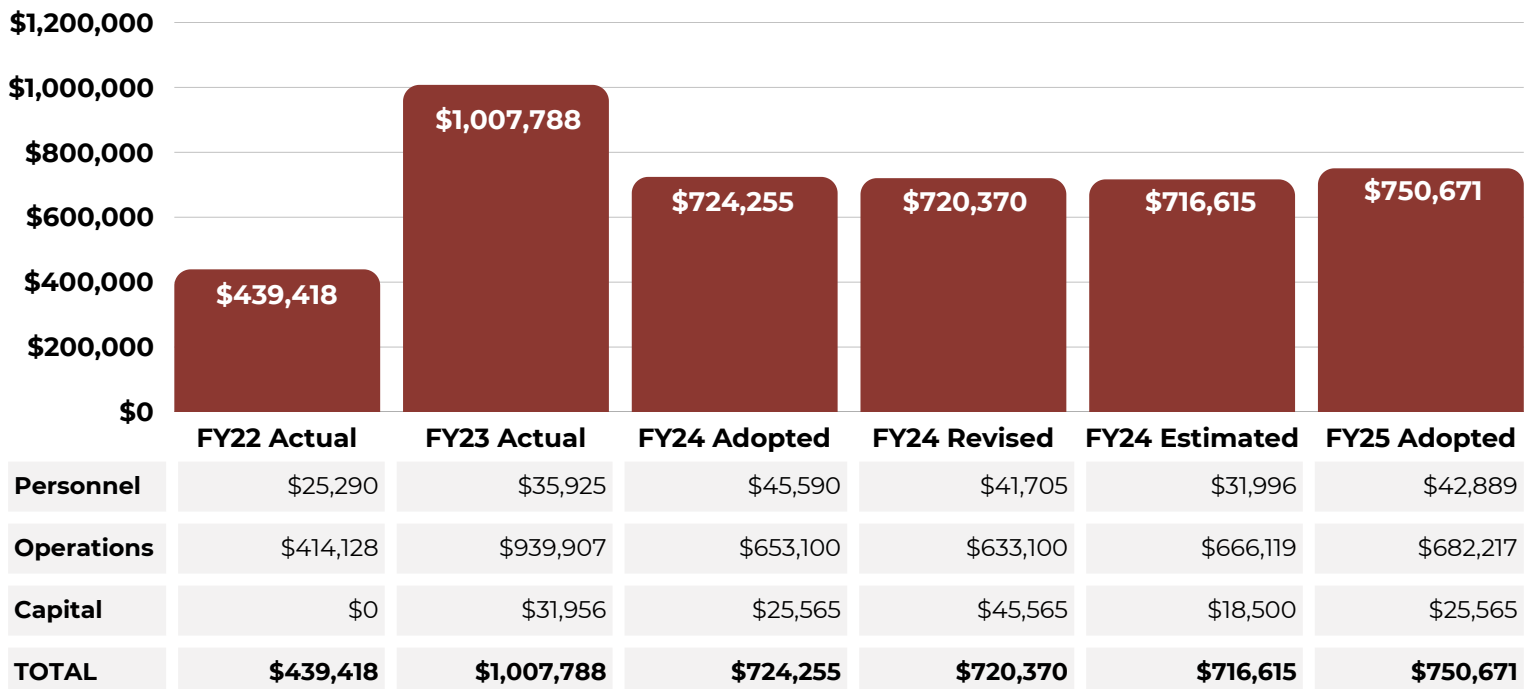
The Street Department is committed to maintaining streets and roads that are smooth, pot-hole free, and safe for the citizens of Melissa and all who pass through.

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



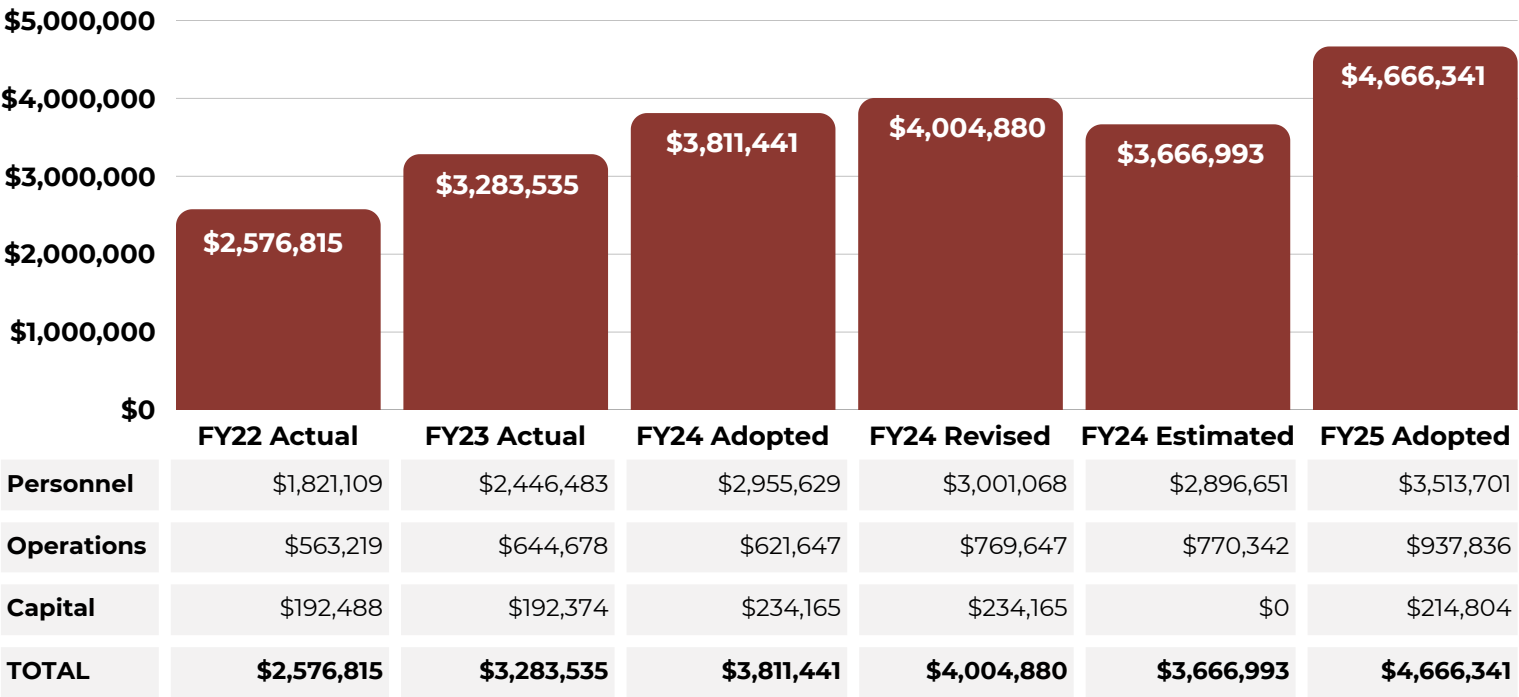
Purpose Statement

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

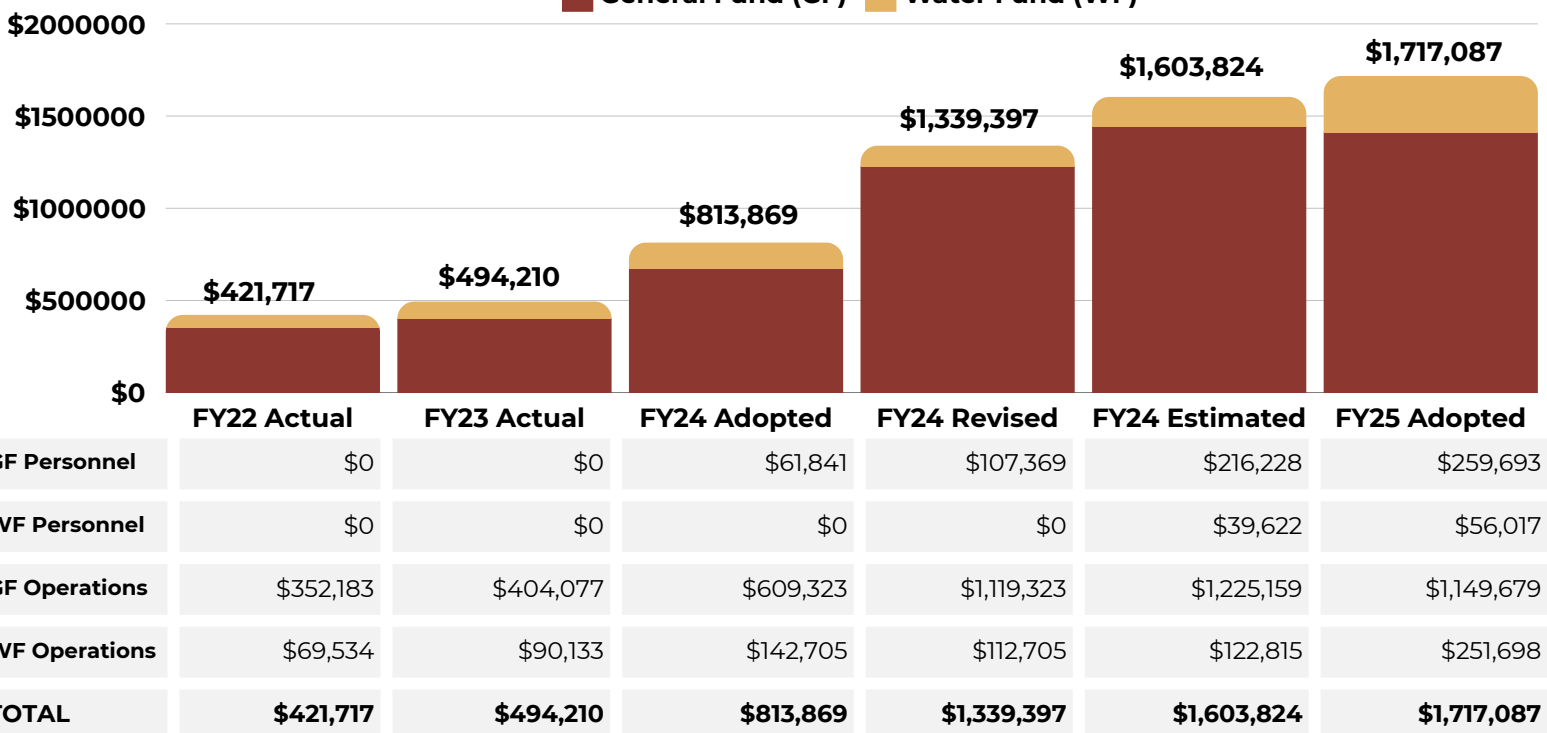
Reporting directly to the City Manager, IT works strategically with all departments to include Police and Fire operations, to ensure the tools that are currently available are meeting the needs of the department and the expectations of the Citizens. One goal is to improve any areas that are not as efficient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

■ General Fund (GF) ■ Water Fund (WF)



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

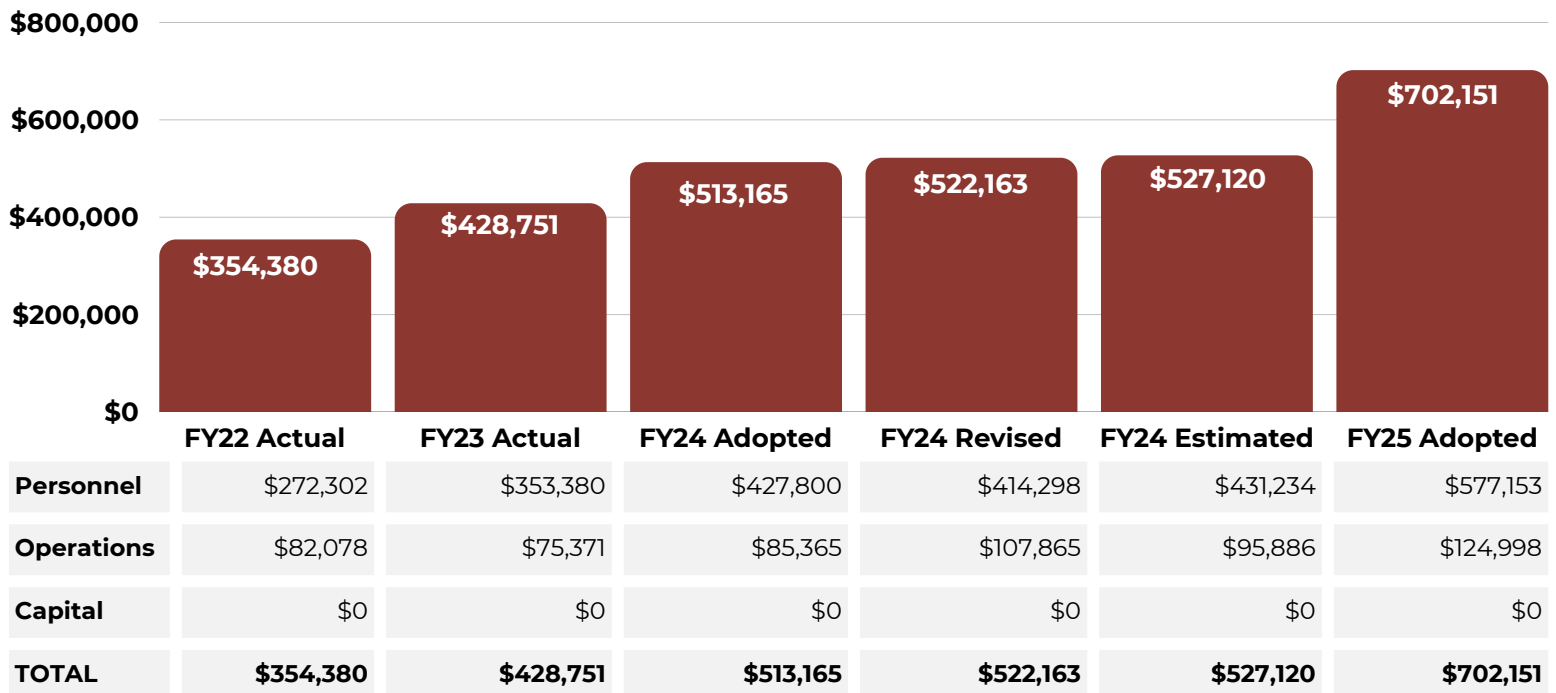
The Melissa Public Library nurtures lifelong learning and builds community by providing diverse digital and physical media, programming, and services that inform, engage, and entertain, while respecting individuals and ideas.

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 Captia	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

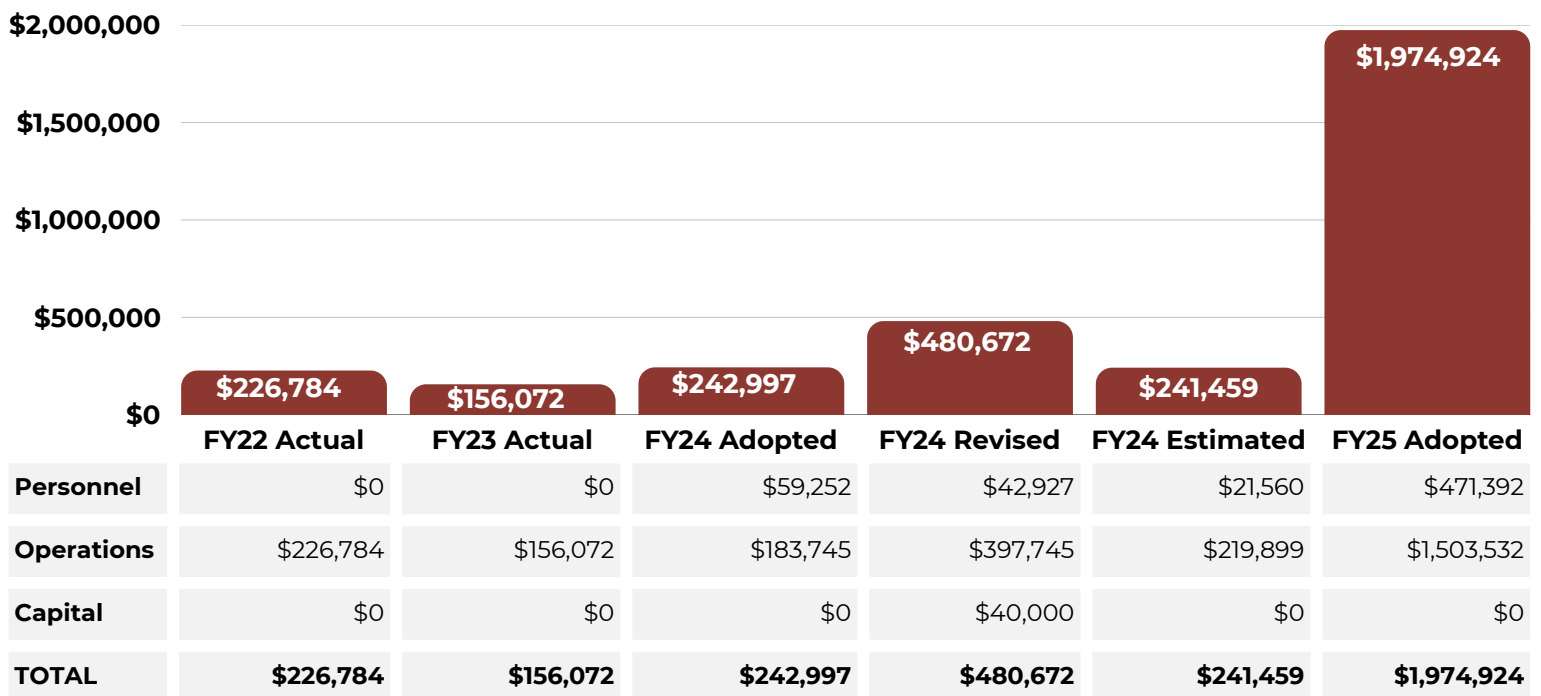
The mission of Facilities/Parks is to provide the highest quality of service to our residents and staff members that results in safe, comfortable, and accommodating public amenities and workplaces for all.

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*



**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

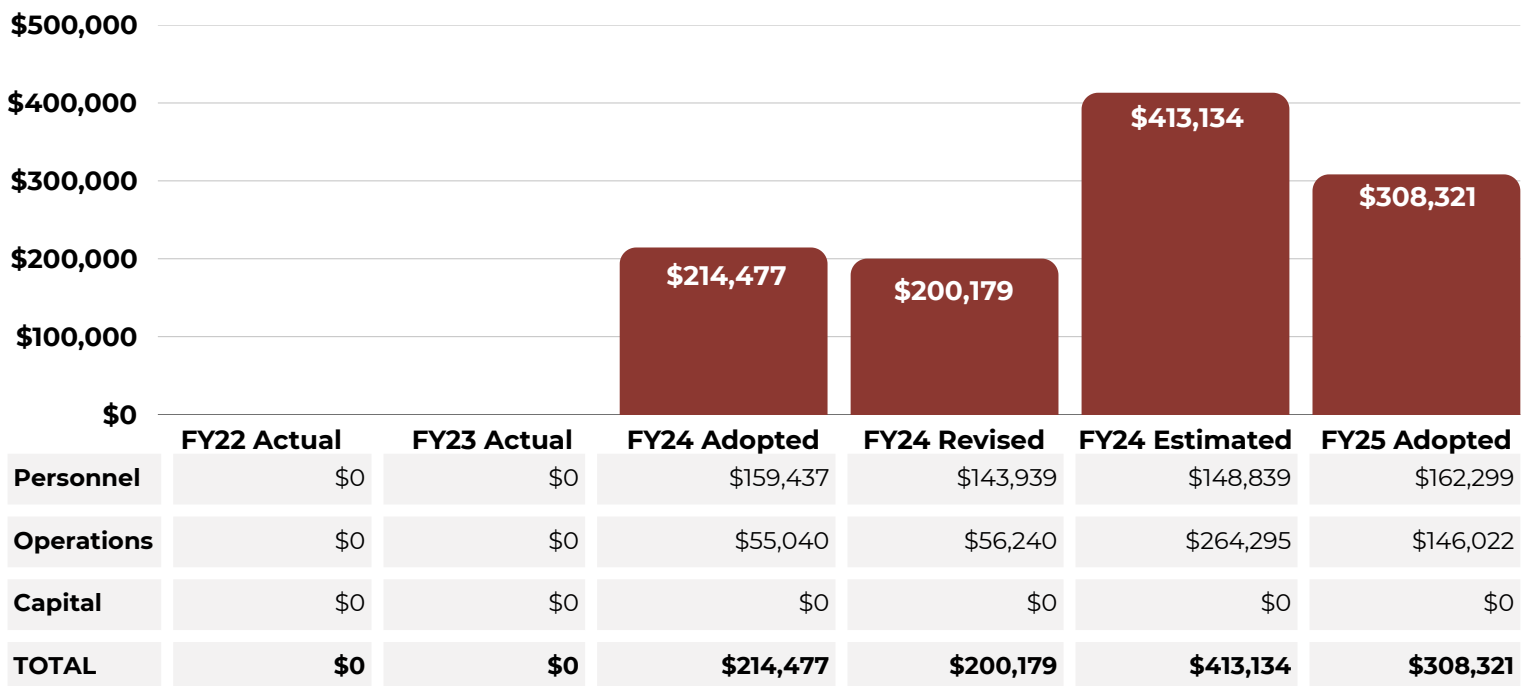
The Communications Department offers innovative communication solutions to promote the City's core services, initiatives, and mission. We aim to establish an internal public relations agency supporting each of the City's departments through media strategy, marketing, graphic design, social media, web 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.

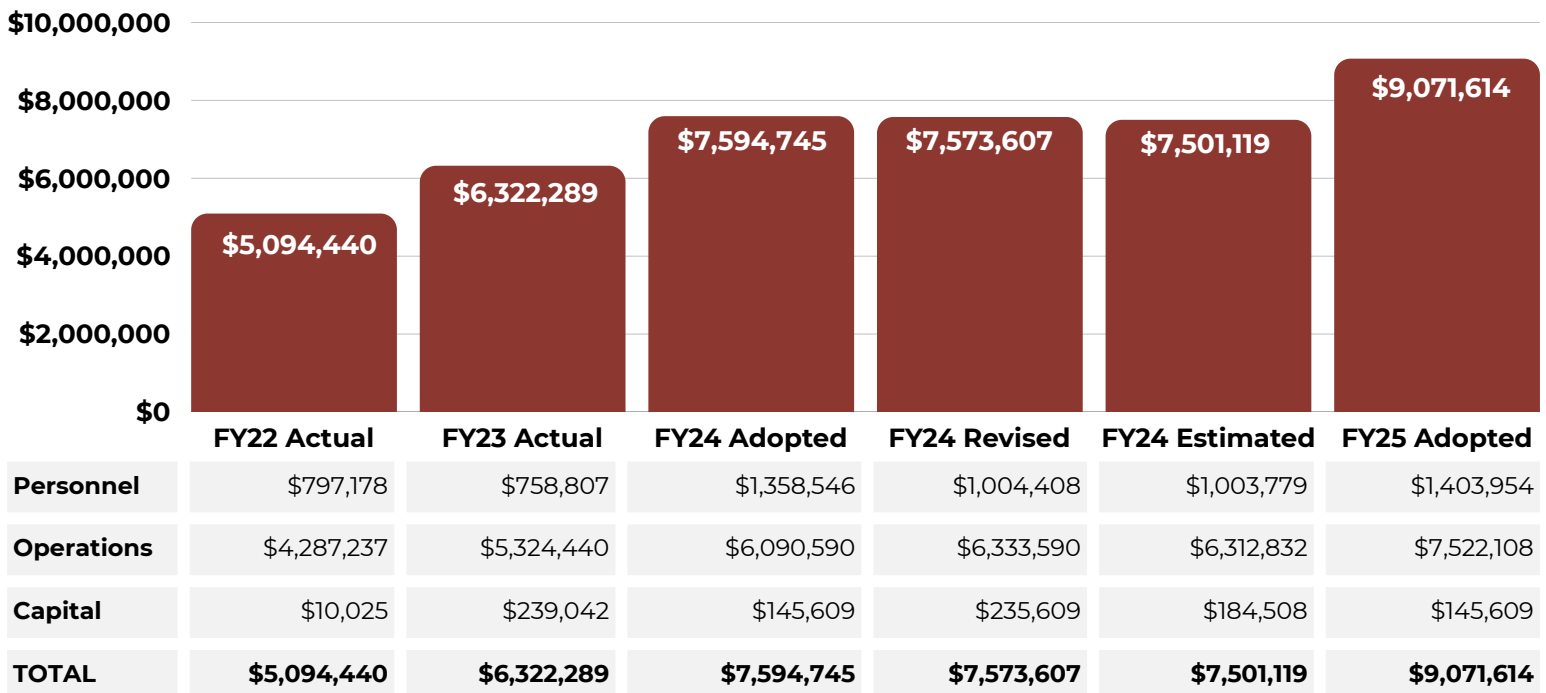
Service Overview

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

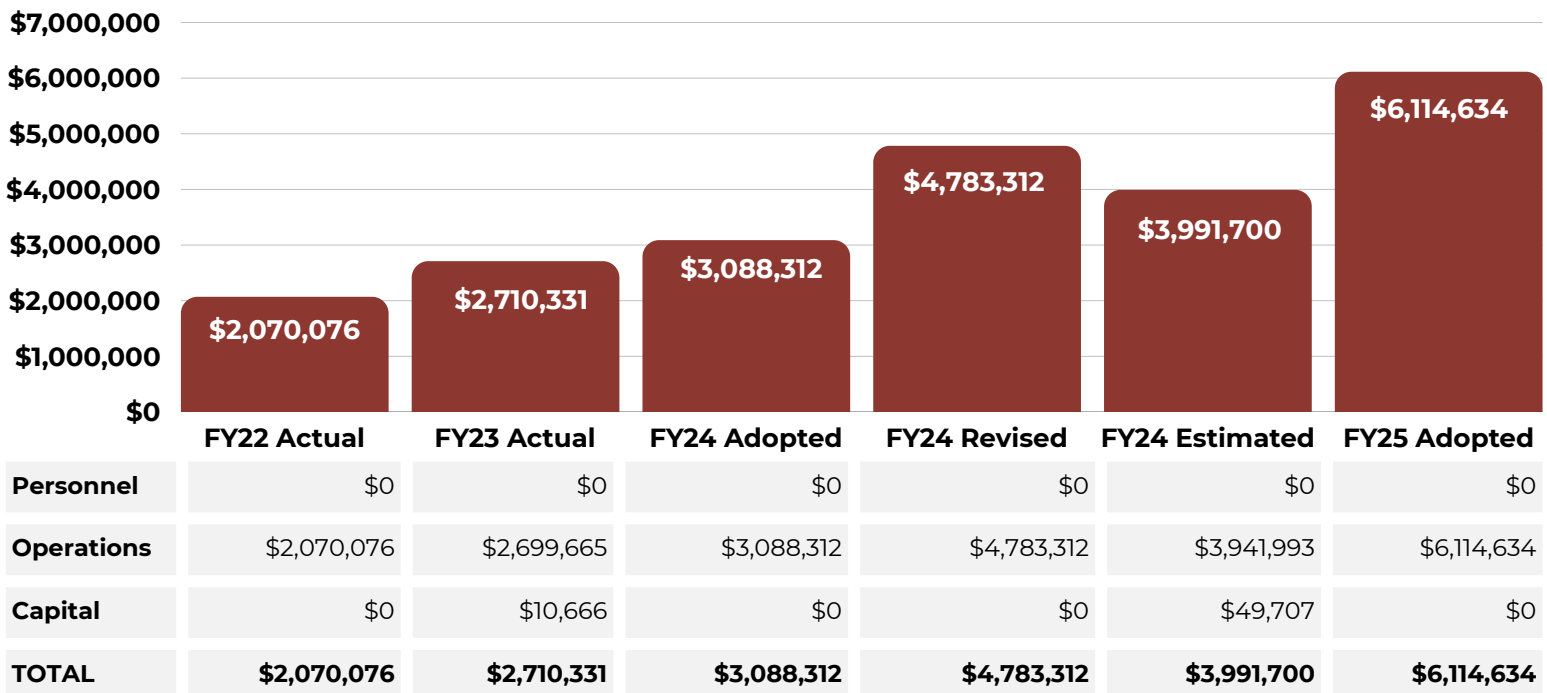
To provide a wastewater collection service that is continuous, safe, and reliable for the protection of the environment and the public.

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

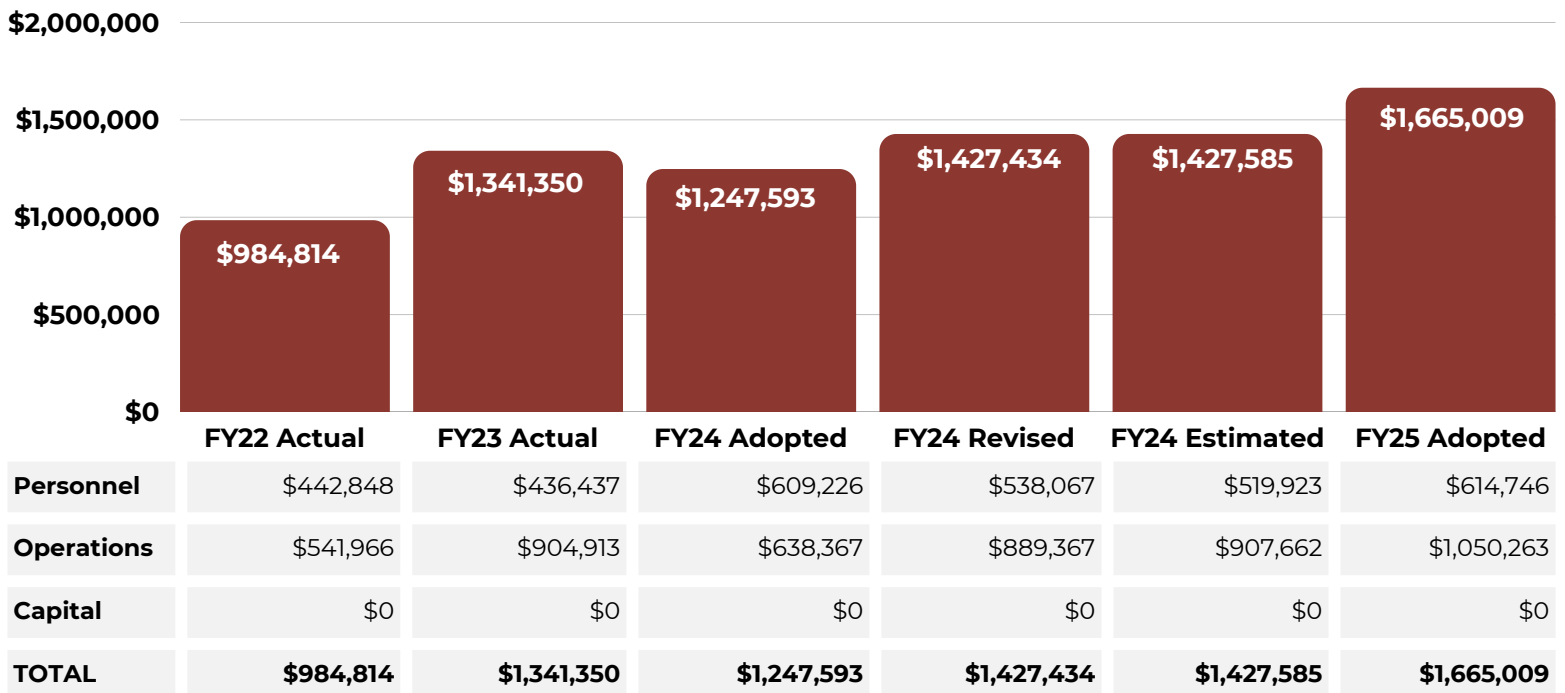
The mission of the Utility Billing Department is to ensure accuracy and efficiency in the assessment, distribution, and collection of utility charges. We will strive to provide customer service that will exceed all expectations by listening to our customers and responding to their needs in a timely,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

2024-25 Budget Debt Service Summary									
Date	Description	Maturity Date	Principal	Principal	2024-25 Payable Interest	Fiscal Total	Commitment	as of 10/01/24 O/S Principal	O/S Interest
GENERAL FUND OBLIGATION \$									
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 \$1,695,000 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	\$ 237,261.30
				\$ 60,000	\$ 39,043.76	\$ 99,043.76	Water Fund	\$ 5,540,000	\$ 1,703,446.40
								\$ 1,285,000	\$ 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	\$ 258,789.46
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 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 \$1,385,000 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	\$ 635,000	\$ 194,100.00
				\$ 80,000	\$ 46,200.00	\$ 126,200.00	EDC 4B	\$ 335,000	\$ 87,100.00
				\$ 85,000	\$ 49,300.00	\$ 134,300.00	General Fund	\$ 1,195,000	\$ 309,700.00
								\$ 1,275,000	\$ 323,100.00
10/13/2016	General Obligation Refunding & Improvements Bonds, Series 2016 Transportation Bond CIP - Bond Election Nov 07 - 2008 CO Refi Throckmorton Rd; CR 418; Fannin Rd; Rehab Projects; Melissa Rd Ph 2; and Impact Fee Study	9/30/2028	\$ 3,115,000	\$ 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 TxDOT 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/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	\$ 2,470,216.81
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
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 Hschool \$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) Zplex Phase 4 (\$6.017m) 90 Acre Park - pond feature/Country Ridge Park/Trails (\$7m) Cardinal/Highland Construction - Utility & Roadway (\$5.5m) Public Works facility-buying Fire Station #1 (\$3.5m) SH5 utility relocation/Gravity Sewer Pub Safety Complex (\$3.445m) Water Tower and Site work - balance to complete (\$2.0m)	9/30/2046	\$ 37,810,000 \$ 8,175,000 \$ 5,855,000 \$ 5,180,000 \$ 6,025,000 \$ 4,735,000 \$ 7,660,000	\$ 1,090,000 \$ 225,000 \$ 180,000 \$ 80,000 \$ 140,000 \$ 165,000 \$ 130,000 \$ 210,000	\$ 1,383,200 \$ 281,125.00 \$ 201,250.00 \$ 90,000.00 \$ 177,450.00 \$ 207,175.00 \$ 162,800.00 \$ 283,400.00	\$ 2,473,200.00 \$ 506,125.00 \$ 361,250.00 \$ 150,000.00 \$ 317,450.00 \$ 372,175.00 \$ 292,800.00 \$ 473,400.00	General Fund EDC 4A/GF FY25/\$A2 \$A2 phase in to GF CDC 4B Park Dev fee fund - FY25 GF TIF Water Fund	\$ 34,865,000	\$ 16,380,525.00
2021	General Obligation Refunding Bonds, Series 2021 ref 2012 GO Trans CIP, Berry Farms \$500k ref 2012 CO WF Fannin Rd waterline \$1.39m	9/30/2032	\$ 1,070,000 \$ 285,000 \$ 785,000	\$ 25,000 \$ 65,000	\$ 7,900.00 \$ 22,700.00	\$ 32,900.00 \$ 87,700.00	General Fund Water Fund	\$ 210,000 \$ 600,000	\$ 34,800.00 \$ 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/Hatlow Public Works/Parks facility renovations	9/30/2048	\$ 20,345,000 \$ 6,000,000 \$ 6,000,000 \$ 6,000,000 \$ 1,100,000 \$ 1,400,000 \$ 500,000	\$ 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, pavilion, playground, grass	9/30/2049	\$ 21,750,000 \$ 4,000,000 \$ 5,000,000 \$ 2,500,000 \$ 1,000,000 \$ 9,250,000	\$ 230,000 \$ 45,000 \$ 185,000	\$ 1,172,810 \$ 217,913 \$ 954,897	\$ 1,402,809.77 \$ 262,913.16 \$ 1,139,896.61	Water Fund General Fund	\$ 20,925,000	\$ 14,077,794.69

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 Divided by 4 Cities Melissa at 45% FY23	\$ 780,000 \$ 190,000	\$ 111,233.50 \$ 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 \$ 412,105.37	\$ 915,789.71 \$ 412,105.37	Water Fund Divided by 4 Cities Melissa at 45% FY23	\$ 8,675,000 \$ 2,168,750	\$ 5,454,974.23 \$ 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 (GTUA reserve)	\$ 1,745,000	\$ 115,000	\$ 8,812.50	\$ 123,812.50	Water Fund (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 \$ 47,250	\$ 284,541.00 \$ 128,043.45	Water Fund Divided by 4 Cities Melissa at 45% FY23	\$ 3,205,000 \$ 801,250	\$ 1,550,782.75 \$ 387,690.69
1/31/2008	Contract Revenue Bonds, Series 2007 (CWSRF) Melissa-Anna Interceptor Project Throckmorton-Trinity River Sewer Project	9/30/2026 (GTUA reserve)	\$ 1,105,000	\$ 70,000	\$ 12,117.50	\$ 82,117.50	Water Fund (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	\$	7,865,000	\$	2,302,925
			\$		\$	255,000	\$	168,306.26	\$	423,306.26	CDC 4B	\$	5,540,000	\$	1,703,446.40
			\$		\$	60,000	\$	39,043.76	\$	99,043.76	Water Fund	\$	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	\$	1,856,300
			\$		\$	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	\$	635,000	\$	194,100.00
			\$		\$	80,000	\$	46,200.00	\$	126,200.00	EDC 4B	\$	335,000	\$	87,100.00
			\$		\$	65,000	\$	49,300.00	\$	134,300.00	General Fund	\$	1,195,000	\$	309,700.00
			\$		\$		\$		\$			\$	1,275,000	\$	329,100.00
10/13/2016	General Obligation Refunding & Improvements Bonds, Series 2016 Water/Wastewater CIP Phase 1 - Refi CO 2008/2006 FM 2933 water main from 121 to 545; SW mains; Stiff Creek Sewer improvements; Davis Rd Gravity sewer interceptor; East Water Facility transmission line; and Fitzhugh sewer - 2006 Country Ridge CO	9/30/2028	\$	1,680,000	\$	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 - Darts/Liberty Way/Pennsylvania, Storm Sirens, 100 acre Sports Park Ph 2 - Park Dev fee supported debt Cardinal/Highland/ODD roadway/utility - TIF New Water Tower - WF	9/30/2043	\$	17,450,000	\$	530,000	\$	522,780	\$	1,052,780	General Fund	\$	14,490,000	\$	5,522,750
			\$	650,000	\$	20,000	\$	19,428.76	\$	39,428.76	Park Dev Fees	\$	540,000	\$	205,134.46
			\$	8,000,000	\$	245,000	\$	239,843.76	\$	484,843.76	TIF	\$	6,650,000	\$	2,530,503.26
			\$	1,000,000	\$	30,000	\$	29,975.00	\$	59,975.00	Water Fund	\$	830,000	\$	316,893.82
			\$	7,800,000	\$	235,000	\$	233,512.50	\$	468,512.50		\$	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 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	Park Dev fee fund	\$		\$	
			\$	6,025,000	\$	165,000	\$	207,175.00	\$	372,175.00	TIF	\$		\$	
			\$	4,735,000	\$	130,000	\$	162,800.00	\$	292,800.00	Water Fund	\$		\$	
			\$	7,560,000	\$	210,000	\$	263,400.00	\$	473,400.00		\$		\$	
2021	General Obligation Refunding Bonds, Series 2021 refi 2012 GO Trans CIP, Berry Farms \$500k refi 2012 CO WF Fannin Rd waterline \$1.33m	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
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	General Fund	\$	20,925,000	\$	14,077,794.69
			\$	4,000,000	\$	45,000	\$	217,913	\$	262,913.16	Water Fund	\$		\$	
			\$	5,000,000	\$	185,000	\$	954,897	\$	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 DevPlan \$1,895,000 Water Line to 100 acre Park	2/15/2040	\$ 10,085,000	\$ 40,000 \$ 255,000 \$ 60,000	\$ 25,525.00 \$ 168,306.26 \$ 39,043.78	\$ 65,525.00 \$ 423,306.26 \$ 99,043.78	General Fund - FY22 TIF CDC 4B Water Fund	\$ 7,865,000 \$ 840,000 \$ 5,540,000 \$ 1,285,000	\$ 2,302,925 \$ 237,281.30 \$ 1,703,446.40 \$ 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 \$ 40,000 \$ 40,000 \$ 20,000 \$ 80,000 \$ 85,000	\$ 115,200.00 \$ 24,800.00 \$ 24,800.00 \$ 13,000.00 \$ 46,200.00 \$ 49,300.00	\$ 315,200.00 \$ 64,800.00 \$ 64,800.00 \$ 33,000.00 \$ 126,200.00 \$ 134,300.00	Water Fund Park Dev Fee Fund Water Fund General Fund EDC 4B General Fund	\$ 7,055,000 \$ 2,980,000 \$ 635,000 \$ 635,000 \$ 335,000 \$ 1,195,000 \$ 1,275,000	\$ 1,856,300 \$ 770,800.00 \$ 165,500.00 \$ 194,100.00 \$ 87,100.00 \$ 309,700.00 \$ 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/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 Site work - balance to complete (\$2.0m)	9/30/2046	\$ 37,610,000 \$ 8,175,000 \$ 5,855,000 \$ 5,160,000 \$ 6,025,000 \$ 4,735,000 \$ 7,860,000	\$ 1,030,000 \$ 225,000 \$ 160,000 \$ 140,000 \$ 165,000 \$ 130,000 \$ 210,000	\$ 1,293,200 \$ 281,125.00 \$ 201,250.00 \$ 177,450.00 \$ 207,175.00 \$ 162,800.00 \$ 263,400.00	\$ 2,323,200.00 \$ 506,125.00 \$ 361,250.00 \$ 317,450.00 \$ 372,175.00 \$ 292,800.00 \$ 473,400.00	General Fund EDC 4A CDC 4B Park Dev fee fund TIF Water Fund	\$ 34,865,000	\$ 16,380,525.00
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	2/15/2040	\$ 10,085,000	\$ 40,000	\$ 25,525.00	\$ 65,525.00	General Fund - FY22 TIF	\$ 7,865,000	\$ 2,302,925
	\$7,290,000 Phase I 2015 Park Dev Plan			\$ 255,000	\$ 168,306.26	\$ 423,306.26	CDC 4B	\$ 840,000	\$ 237,281.30
	\$1,895,000 Water Line to 100 acre Park			\$ 60,000	\$ 39,043.78	\$ 99,043.78	Water Fund	\$ 5,540,000	\$ 1,703,446.40
								\$ 1,285,000	\$ 362,197.02
10/13/2016	General Obligation Refunding & Improvements Bonds, Series 2016 \$1,120,000 - Melissa Rd - 2006 CO Ref	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 Ref - City Hall \$9,840,000 2006 CO Ref- 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	9/30/2043	\$ 3,225,000	\$ 95,000	\$ 94,812.50	\$ 73,812.50	General Fund	\$ 2,705,000	\$ 1,013,500.09
	Melissa Road - Construction (\$1m TIF funded debt)		\$ 1,000,000	\$ 40,000	\$ 76,000.00	\$ 116,000.00	TIF - support \$2m FY22		
				\$ 30,000	\$ 29,206.26	\$ 59,206.26	TIF - \$1m	\$ 835,000	\$ 312,603.25
2018	Combination Tax and Revenue CO, Series 2018 proposed	9/30/2043	\$ 17,450,000	\$ 530,000	\$ 522,760	\$ 1,052,760	General Fund	\$ 14,490,000	\$ 5,522,750
	Signalization - Darts/Liberty Way/Pennsylvania, Storm Sirens, 100 acre Sports Park Ph 2 - Park Dev fee supported debt		\$ 650,000	\$ 20,000	\$ 19,428.76	\$ 39,428.76	General Fund	\$ 540,000	\$ 205,134.46
	Cardinal/Highland/DOD roadway/utility - TIF		\$ 8,000,000	\$ 245,000	\$ 239,843.76	\$ 484,843.76	Park Dev Fees	\$ 6,650,000	\$ 2,530,503.26
	New Water Tower - WF		\$ 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	9/30/2046	\$ 37,610,000	\$ 1,030,000	\$ 1,293,200	\$ 2,323,200.00	General Fund	\$ 34,865,000	\$ 16,380,525.00
	Public Safety Complex - Facility design & Construction (\$9.5m)		\$ 8,175,000	\$ 225,000	\$ 281,125.00	\$ 506,125.00	EDC 4A		
	High School Collector roads construction (\$6.82m)		\$ 5,855,000	\$ 160,000	\$ 201,250.00	\$ 361,250.00	CDC 4B		
	Zplex Phase 4 (\$6.017m)		\$ 5,160,000	\$ 140,000	\$ 177,450.00	\$ 317,450.00	Park Dev fee fund		
	90 Acre Park - pond feature/Country Ridge Park/Trails (\$7m)		\$ 6,025,000	\$ 165,000	\$ 207,175.00	\$ 372,175.00	TIF		
	Cardinal/Highland Construction - Utility & Roadway (\$5.5m)		\$ 4,735,000	\$ 130,000	\$ 162,800.00	\$ 292,800.00	Water Fund		
	Public Works facility-buying Fire Station #1 (\$3.5m)		\$ 7,860,000	\$ 210,000	\$ 263,400.00	\$ 473,400.00			
	SHS utility relocation/Gravity Sewer Pub Safety Complex (\$3.445m)								
	Water Tower and Site work - balance to complete (\$2.0m)								
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	9/30/2036	\$ 10,020,000						\$ 7,055,000	\$ 1,856,300
	\$4,450,000 Stiff Creek Sewer Improvements - NTMWD			\$ 200,000	\$ 115,200.00	\$ 315,200.00	Water Fund		\$ 2,980,000	\$ 770,800.00
	\$990,000 Land Acquisition for Park			\$ 40,000	\$ 24,800.00	\$ 64,800.00	Park Dev Fee Fund		\$ 635,000	\$ 165,500.00
	\$990,000 Land Acquisition for Water Tower site			\$ 40,000	\$ 24,800.00	\$ 64,800.00	Water Fund		\$ 635,000	\$ 194,100.00
	\$495,000 Melissa Rd West ROW			\$ 20,000	\$ 13,000.00	\$ 33,000.00	General Fund		\$ 335,000	\$ 87,100.00
	\$1,780,000 Sports Park - Phase II			\$ 80,000	\$ 46,200.00	\$ 126,200.00	EDC 4B		\$ 1,195,000	\$ 309,700.00
	\$1,985,000 Throckmorton Rd - Design/Construction			\$ 85,000	\$ 49,300.00	\$ 134,300.00	General Fund		\$ 1,275,000	\$ 329,100.00
	3 Year Phase in to GF with Road Impact Fee support									
						\$ -	Road Impact Fees			
2018	Combination Tax and Revenue CO, Series 2018 proposed	9/30/2043	\$ 17,450,000	\$ 530,000	\$ 522,760	\$ 1,052,760			\$ 14,490,000	\$ 5,522,750
	Signalization - Dart/Liberty Way/Pennsylvania, Storm Sirens,		\$ 650,000	\$ 20,000	\$ 19,428.76	\$ 39,428.76	General Fund		\$ 540,000	\$ 205,134.46
	100 acre Sports Park Ph 2 - Park Dev fee supported debt		\$ 8,000,000	\$ 245,000	\$ 233,843.76	\$ 484,843.76	Park Dev Fees		\$ 6,650,000	\$ 2,530,503.26
	Cardinal/Highland/DOD roadway/utility - TIF		\$ 1,000,000	\$ 30,000	\$ 29,975.00	\$ 59,975.00	TIF		\$ 830,000	\$ 316,893.82
	New Water Tower - WF		\$ 7,800,000	\$ 235,000	\$ 233,512.50	\$ 468,512.50	Water Fund		\$ 6,470,000	\$ 2,470,218.81
					\$ -		W/W/W 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.

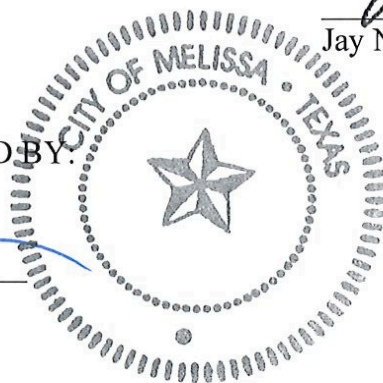
DULY PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF MELISSA, TEXAS, ON THIS 10TH DAY OF SEPTEMBER, 2024.



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 construction			\$ 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 GO - Town Center Architect - City Hall	\$	692,700	
4423	TIF - Series 2006 CO/Refi 2016 GO - Melissa Rd	\$	79,500	
4445	TIF - Series 2018 CO - Cardinal/Highland Rd/DOD roadway/utility	\$	59,975	
4444	TIF - Series 2018 GO - 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 GO - 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
GTUA - O&M Of Cgma System	\$0	\$7,011	\$10,000	\$0	\$0	\$10,000
GTUA - 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
GTUA 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 - Tmrs 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
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	
Total Revenues		1,925,148.22
Expenditures		
	Town Center construction costs	-
	Professional Services	
	Allocation of Administrative Services	48,255.00
	Reimbursement - General Fund	
	Create Debt Reserve Fund	
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	
Total TIF Expenditures		1,413,961.26
Revenues less Expenditures		511,186.96
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.

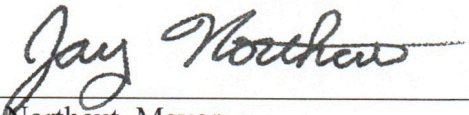
SECTION 6: Tax Roll. The tax roll, as presented to the City Council, together with any supplement thereto, is hereby accepted.

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.

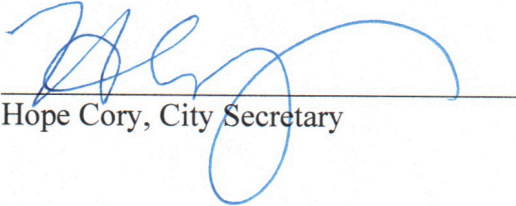
SECTION 8: Severability. Should any section, subsection, sentence, clause or phrase of this Ordinance be declared unconstitutional or invalid by a court of competent jurisdiction, it is expressly provided that any and all remaining portions of this Ordinance shall remain in full force and effect. City 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.

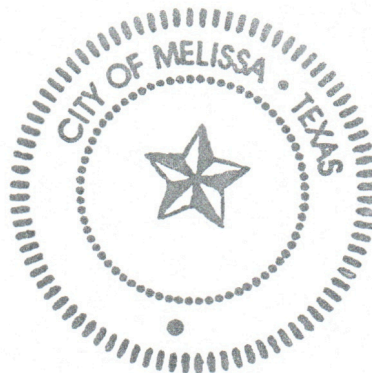
SECTION 9: This Ordinance shall become effective from and after its adoption and publication as required by law.

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
FTE	Full Time Employees or Equivalent
FYM	First Year Measure
GAAP	Generally Accepted Accounting Principals
GASB	Governmental Accounting Standards Board
GCEC	Grayson Collin Electric Cooperative
GFOA	Government Finance Officers Association
ISO	Insurance Service Office
I&S	Interest & Sinking or Debt
MFD	Melissa Fire Department
ME	Month End
NTMWD	North Texas Municipal Water District
O&M	Operating & Maintenance
PT	Part Time Employee

Acronyms	Word
PTD	Period to Date
P&Z	Planning & Zoning
PW	Public Works
R-O-W	Right-of-Way
TCEQ	Texas Commission and Environmental Quality
TML	Texas Municipal League
TMLIEBP	Texas Municipal League Intergovernmental Employee Benefit Pool
TMRS	Texas Municipal Retirement System
TXDOT	Texas Department of Transportation
WF	Water Fund
W/WW	Water/Wastewater
YTD	Year to Date