



2022 ADOPTED ANNUAL BUDGET

CITY OF MELISSA, TEXAS
OCTOBER 1, 2021 – SEPTEMBER 30, 2022





S.B. 656 Notice

This budget will raise more revenue from property taxes than last year's budget by an amount of \$1,263,391, which is a 16.93% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$1,096,007.

On September 14, 2021, the members of the governing body approved the Fiscal Year 2021-22 Budget as follows:

FOR: *Chad Taylor, Dana Conklin, Craig Ackerman, Jay Northcut, and Reed Greer*

AGAINST: *None*

PRESENT AND NOT VOTING: *None*

ABSENT: *Stacy Jackson and Shannon Sweat*

Property Tax Rate Comparison

	<u>FY20</u>	<u>FY21</u>	<u>FY22</u>
Total Property Tax Rate:	\$0.609541	\$0.609238	\$0.568157
No-New Revenue Rate:	-----	\$0.581449	\$0.554230
No-New Revenue M&O Rate:	\$0.411800	\$0.440920	\$0.416456
Voter-Approved Tax Rate:	-----	\$0.609238	\$0.568157
Effective Tax Rate:	\$0.568847	-----	-----
Effective M&O Tax Rate:	\$0.420237	-----	-----
Rollback Tax Rate:	\$0.593354	-----	-----
Debt Tax Rate:	\$0.148610	\$0.152886	\$0.137126
Total Municipal Debt Obligations (secured by property taxes):	\$1,588,121	\$2,128,089	\$ 2,501,671
Total General Fund (M&O) Budget	\$11,264,742	\$9,124,314	\$12,529,449
Change from Previous Year (\$)	\$1,166,133	\$(2,140,428)	\$3,405,135
Change from Previous Year (%)	12%	(19%)	37%

Fiscal Year 2022 Adopted Annual Budget

As Adopted By:
The Mayor and The City Council
On September 14, 2021





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Melissa
Texas**

For the Fiscal Year Beginning

October 01, 2020

Christopher P. Monell

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to City of Melissa, Texas for its annual budget for the fiscal year ended September 30, 2020. 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.



Table of Contents

OVERVIEW.....	6
Mayor and City Council	7
Organizational Chart.....	8
Boards and Commissions.....	9
Outsourced Services	10
Budget Team	11
Vision, Mission & Principals.....	12
Community Profile.....	13
Letter from City Manager	18
BUDGET PROCESS	23
Budget Calendar FY22	24
Budget Preparation Procedures & Polices	25
Summary of Financial Policies	26
FUND OVERVIEW	28
Fund Descriptions.....	29
Fund Structure.....	30
General Fund Overview.....	32
Water Fund Overview.....	40
FINANCIAL SUMMARIES	42
Total Funds Budget Overview	43
General Fund Summary.....	44
General Fund Summary by Category.....	45
Water Fund Summary	46
Fund Balances.....	47
DEPARTMENT SUMMARIES	49
Non-Departmental	50
Administration.....	51
Development & Neighborhood Services	53
Code Compliance.....	55
Parks Department.....	57
Municipal Court.....	59
Police Department.....	61
Streets Department.....	63
Fire Department	65
Information Technology Department	67
Library Department	68
Building Maintenance.....	70
Water/Wastewater Department.....	72
Utility Billing Department.....	76
PERSONNEL OVERVIEW.....	78
Overview.....	79
CAPITAL IMPROVEMENT PROGRAM	80
CIP Overview.....	81
DEBT SERVICE SUMMARY.....	82
Debt Service Summary – Narrative	83
Debt Service Summary – Financial	85
PLANNING PROCESS.....	89
Planning Processes	90
SUPPLEMENTAL INFORMATION.....	91



Ordinance Adopting FY22 Budget	92
General Fund Budget Summary	94
General Fund Revenue Detail.....	95
General Fund Detailed Budget by Department.....	97
Debt Service Fund Budget – General Fund Debt.....	114
Water Fund Budget Summary	115
Water Fund Detailed Budget by Department.....	116
Debt Service Fund Budget – Utility Fund Debt.....	121
Tax Increment Financing (TIF) Zone Budget.....	122
Ordinance Levying Taxes for 2021	123
Glossary of Terms	126
Commonly Used Acronyms	128



Overview



*Mayor and City Council
Organizational Chart
Boards and Commissions
Outsourced Services
Budget Team
Vision, Mission & Principles
Community Profile
Letter from City Manager*





Mayor and City Council



REED GREER
MAYOR



STACY JACKSON
PLACE 1



CHAD TAYLOR
PLACE 2



DANA CONKLIN
PLACE 3



JAY NORTHCUT
MAYOR PRO-TEM



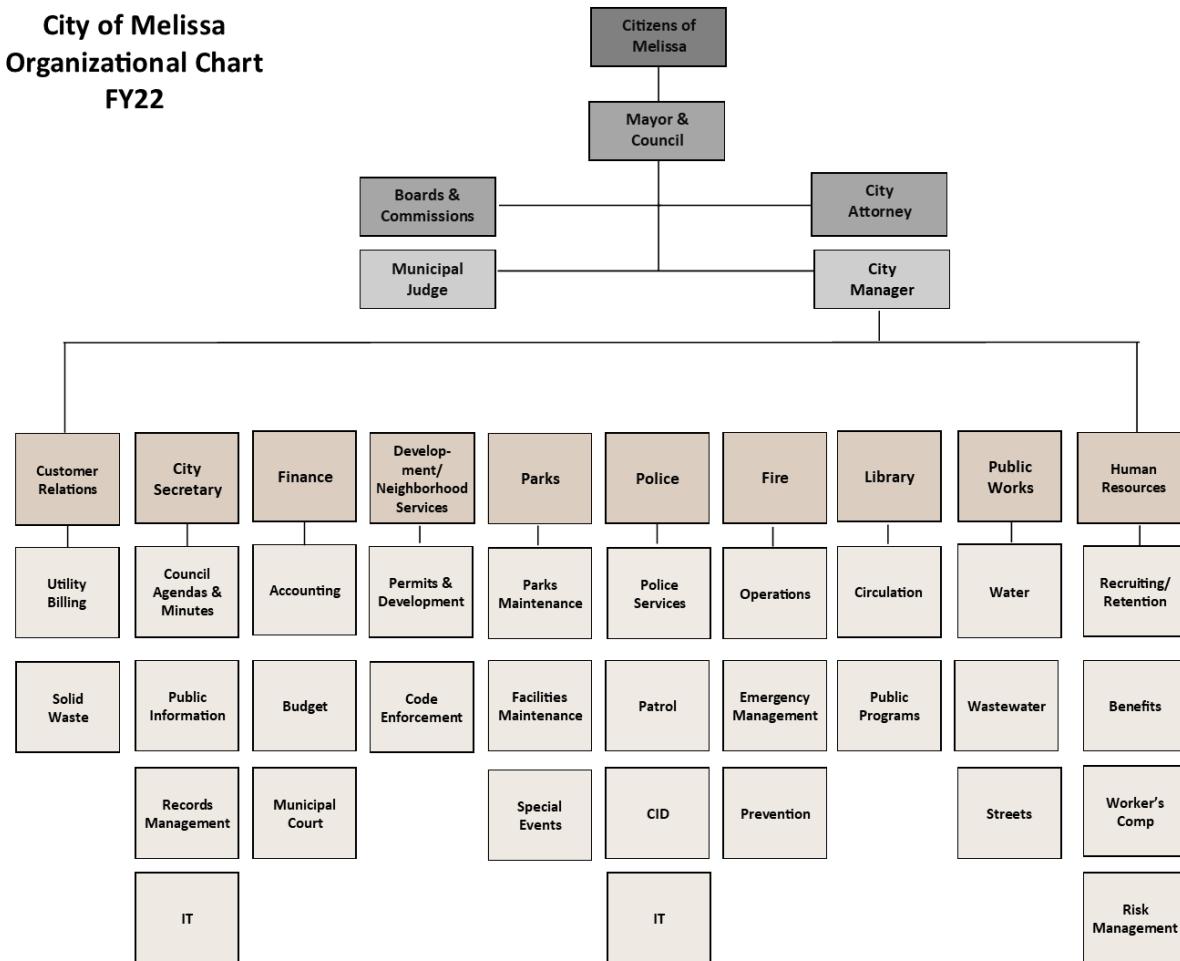
CRAIG ACKERMAN
PLACE 5



SHANNON SWEAT
PLACE 6



Organizational Chart





Boards and Commissions

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

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

PLANNING & ZONING BOARD: Reviews and considers submitted site plans and plats; makes recommendations to City Council on Zoning Ordinance amendments, Comprehensive Plan Amendments, Specific Use Permits and rezoning request. There are seven (7) members; two year terms. The Board meets on the 2nd Thursday of each month at 7:00 p.m.

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

MELISSA COMMUNITY AND ECONOMIC DEVELOPMENT CORPORATION (4B): Identifies and funds community facilities and related projects to maintain and enhance the quality of life in Melissa. In 2013, Melissa Park Board was combined with the MCEDC Board. There are nine (9) members; two year terms. The Board meets on the 2nd Thursday of each month at 7:00 p.m.

MELISSA INDUSTRIAL AND ECONOMIC DEVELOPMENT CORPORATION (4A): Lead, directs and coordinates the broad-based expansion of the City's business base and promotes sustainable job growth, thereby continuously enhancing the quality of life for the citizens of the Melissa area. There are seven (7) members; three year terms. The Board meets when necessary.

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



Outsourced Services

The City of Melissa outsources the following services:

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

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

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

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

ANIMAL CONTROL, AMBULANCE, DISPATCH, JAIL, PUBLIC HEALTH, TAX ASSESSOR & COLLECTION, PROPERTY APPRAISAL: Collin County provides services for all above mentioned functions.

COMMUNICATIONS: Municipal Voice in partnership with the City of Melissa, provides the development and publication of Press Releases, Social media and Website support.

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



Budget Team

Jason Little	<i>City Manager</i>
Gail Dansby	<i>Finance Director</i>
Kacie Galyon	<i>City Secretary</i>
Duane Smith	<i>Police Chief</i>
Carl Nix	<i>Fire Chief</i>
Tyler Brewer	<i>Development & Neighborhood Services Director</i>
Jennifer Nehls	<i>City Librarian</i>
Jeff Cartwright	<i>Public Works Director</i>
Mitzi McCabe	<i>Human Resources Director</i>
Ron Duzenack	<i>Parks & Facilities Director</i>
Chris Thatcher	<i>Customer Relations Director</i>
Renee Hutchins	<i>Staff Accountant</i>

THANK YOU FOR YOUR HELP!

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



VISION

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



MISSION

Invite, encourage and grow collaborative participation in the development of Melissa by:

- promoting community involvement
- expanding infrastructure
- attracting quality commercial and residential development, and delivering open space options, with a focus on beautification, while keeping Melissa safe for all.

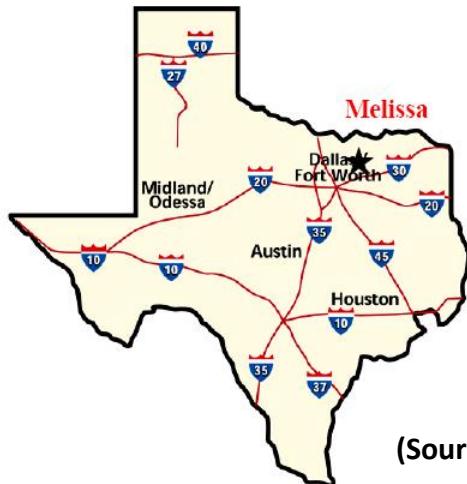


PRINCIPLES

- CONNECTING WITH OUR COMMUNITY
- PASSION FOR OUR SCHOOLS
- SERVICE FOR OTHERS
- QUALITY DEVELOPMENT
- INVESTING IN OUR FAMILY

Community Profile

History of Melissa, Texas



(Source: City of Melissa)

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: 17.5
 Paid Firefighters: 15.5
 Volunteer Firefighters: 3
 City Zoning: Yes
 Master Plan: Yes Completed in 2006, Updated 2015

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



infrastructure was installed prior to 1920.

Melissa had all essential businesses plus a fully-enrolled school. As a shipping point, Melissa sent out 3,000 bales of cotton each year from two cotton gins. Disaster appeared in 1921 in the form of a tornado. In April of that year thirteen people were killed and both businesses and residences were destroyed. To make matters worse, a fire raged through town eight years later consuming many of the replacement buildings. Growth was curtailed by the Great Depression, mechanized farming and Defense industry jobs available in Dallas during WWII. From 500 people in the mid-1920s, Melissa declined to less than 300 by 1949. It increased to 375 by the mid-1960s and to just over 600 in 1980. The 2000 Census shows a substantial increase to over 1,300. The estimated population for FY22 is 22,000.

(Source: Melissa, Texas Forum)

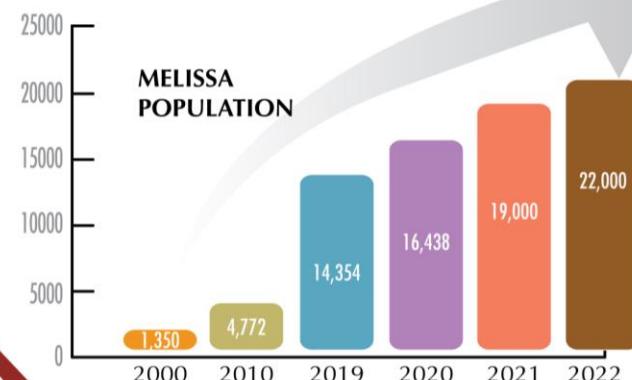


DEMOGRAPHICS

POPULATION

(Source: Texas State Data Center — UTSA; Texas-Demographics.com)

YEAR:	2000	2010	2019	2020	2021	2022
MELISSA:	1,350	4,772	14,354	16,438	19,000	22,000
COLLIN CNTY:	491,675	782,341	1,034,730	1,065,150	1,095,580	



Miscellaneous Demographics

Household Size: 3.3**Average Single Family Home Value: \$322,000****Median Age: 34.2****TOTAL NUMBER OF HOUSEHOLDS:**

	CITY OF MELISSA	COLLIN COUNTY
2000	501	194,892
2009	1,617	302,938
2019	4,550	341,163

MEDIAN HOUSEHOLD INCOME:

	CITY OF MELISSA	COLLIN COUNTY
2000	\$60,761	\$70,331
2009	\$64,376	\$97,234
2019	\$118,348	\$96,913

AVERAGE HOUSEHOLD INCOME:

	CITY OF MELISSA	COLLIN COUNTY
2000	\$77,560	\$89,506
2009	\$87,843	\$124,474
2019	\$170,821	\$135,122

PER CAPITA INCOME:

	CITY OF MELISSA	COLLIN COUNTY
2000	\$26,193	\$33,345
2009	\$31,179	\$45,601
2019	\$38,134	\$44,548

(Sources: United States Census Bureau; <https://www.census.gov/quickfacts/collincountytx>, and City of Melissa, Texas)



EMPLOYMENT – CENSUS 2010 DATA

Population (16 years and older)	2,750
In Labor Force	1,977
Civilian Labor Force	1,954
Employed	1,879
Unemployed	75
Armed Forces	23
Not in Labor Force	773
Employed Civilian Population	1,954
Management, Professional, and related	762
Service	202
Sales and Office	593
Farming, Fishing & Forestry	40
Construction, Extraction & Maintenance	91
Production, Transportation & Material Moving	174

(Source: Census 2010)

EDUCATION

Melissa ISD (Texas Exemplary Campuses)

- Number of Enrolled Students: 4633
- Elementary (140 Students) – Melissa Ridge Education Center
- Elementary (646 Students) – Willow Wood Elementary
- Elementary (775 Students) - Harry McKillop Elementary
- Elementary (572 Students) – North Creek Elementary
- Middle School (1200 Students) - Melissa Ridge Middle School
- High School (1300 Students) - Melissa High School



Area Universities and Colleges:

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



TOP EMPLOYERS

1.	Melissa ISD	525
2.	Kirk Concrete Construction, Inc	200
3.	Buc-ee's	185
4.	Calhar Construction Inc.	105
5.	NTMWD Regional Disposal Facility	100
6.	City of Melissa City Government	73
7.	CMC Rebar	32
8.	Sonic	26
9.	Bee Builder Supply	25
10.	Mudpies & Lullabies	23

(Source: City of Melissa)

Transportation

Road Service:

US Route US 75

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



Distance in miles to:

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



Air Service:

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

Rail Service:

Provider – Southern Pacific





TAXATION

PROPERTY TAX:

Rate per \$100.00

Valuation	\$2.28491
Breakdown by Entity:	
Collin County	\$0.172531
Special District (Community College)	\$0.081222
Melissa City	\$0.568157
Melissa ISD	\$1.463000

SALES TAX:

Total Sales Tax Rate 8.25%

Breakdown by Entity:

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

TOTAL TAXABLE VALUE

\$1.751 Billion

2021 TOP 5 PROPERTY VALUATIONS



Buc-ees	• \$18,037,681
Bloomfield Homes LP	• \$10,353,127
Melissa Village LLC	• \$9,021,772
Pacesetter Homes LLC	• \$7,077,242
Ashton Dallas Residential	• \$5,230,084

FOR MORE INFORMATION

City of Melissa Municipal Center
3411 Barker Avenue
Melissa, TX 75454
Call (972) 838-2338
Fax (972) 837-2452

Melissa Independent School District
1904 Cooper Street
Melissa, TX 75454
(972) 837-2411
(972) 837-4233



City of Melissa

Melissa City Hall
3411 Barker Avenue
Melissa, TX 75454

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

August 13, 2021

Honorable Mayor Reed Greer, and

Honorable City Councilmembers:

Jay Northcut, Mayor Pro Tem, Place 4
Craig Ackerman, Council Member, Place 5
Dana Conklin, Council Member, Place 3
Stacy Jackson, Council Member, Place 1
Shannon Sweat, Council Member, Place 6
Chad Taylor, Council Member, Place 2

INTRODUCTION

In accordance with the City of Melissa Charter and Chapter 102 of the Texas Local Government Code, we are pleased to present for your consideration the proposed annual budget for fiscal year 2021-2022 (FY22), beginning October 1, 2021. The budget is the financial plan for the City of Melissa for the coming year. In addition, the budget is a policy tool for the Council, an operations guide for the staff, and a communications tool to the public. The budget document provides details for policy decisions and informs the citizens on Melissa's current status, as well as future plans. Please accept this letter as our budget transmittal and executive summary.

We would like to extend our thanks to all of the department directors for their diligence in preparing a budget document in light of the uncertainties that have presented themselves and stand ready to answer any questions that you may have.

BUDGET HIGHLIGHTS

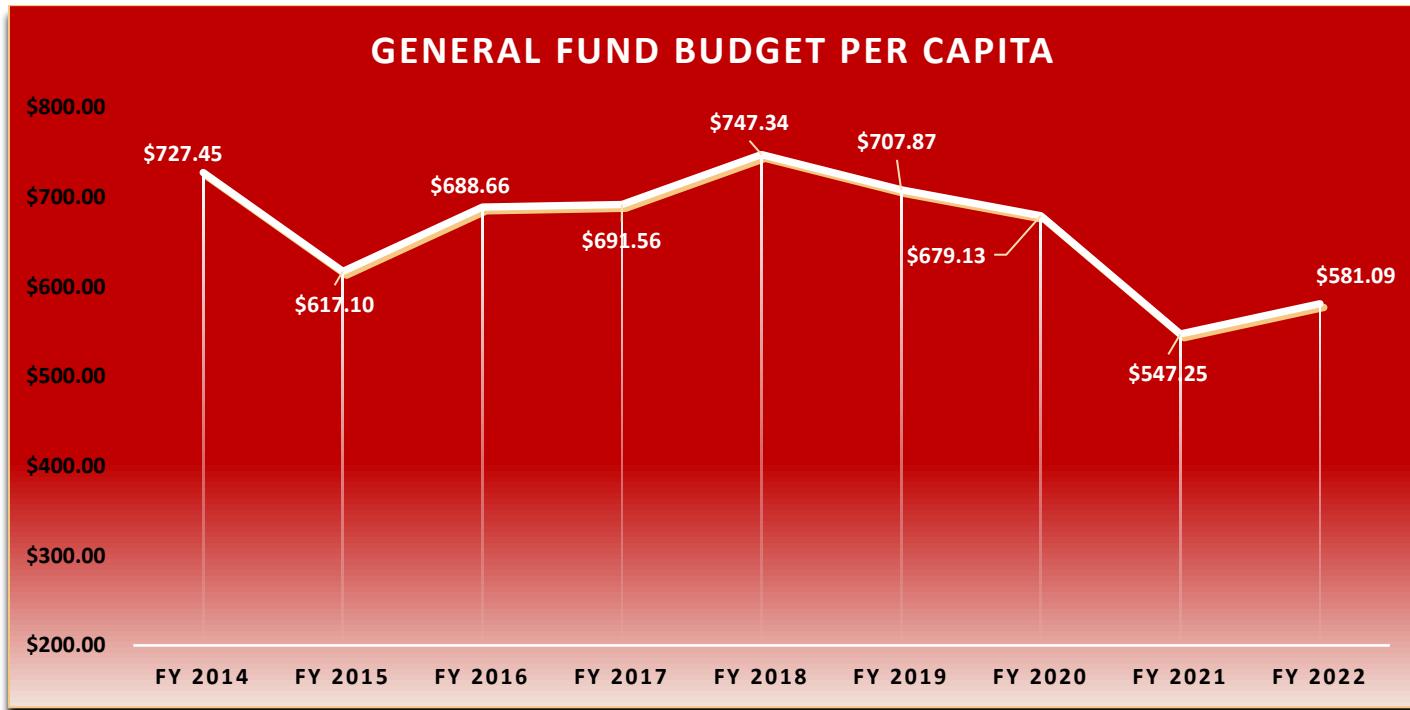
Development in Melissa is continuing at an unprecedented pace, with over 850 residential building permits issued this fiscal year through July 31st. The City continues to see residential developments and even commercial development activity along our major thoroughfares. The amount of growth experienced by the Melissa community has underscored a need to further invest in personnel to serve a greater population and to invest in capital improvements to benefit the entire community. We believe this financial plan allows for appropriate investment in personnel and personnel costs to attract and retain professionals to serve our great community.

In partnership with the Melissa Industrial and Economic Development Corporation (4A), the Melissa Community and Economic Development Corporation (4B), and the Tax Increment Financing District #1 (TIF), the following projects are included in the proposed Capital Improvement Program for the next fiscal year:

- Construction of Cardinal to Highland Road and SH5
- Construction of Collector Roads adjacent to Melissa High School
- Phase I, 90 acre park development
- Phase 4, Z-PLEX
- Phase 2, Country Ridge Park
- Trail Connection under SH 121 at Clemons Creek
- Construction of Public Safety Facility
- SH 5 Utility Relocations



FY 20, we began talking about the historical and projected growth of the budget in terms of per capita. This allows growth in the value of the General Fund to be put in context of the growth in the City's population. The chart below illustrates that while the City budget has grown over time, the amount of expenditures per capita is 20% less today than in 2014.



Highlights of the proposed budget are detailed below:

- Addition of Police Patrol Officer, Criminal Investigator and Administrative Assistant (Part Time)
- Addition of overtime allocation for Fire Supervisor on the weekend
- Allocates funding for mowing of State Highway 121
- Addition of Code Enforcement Officer
- Addition of Parks Maintenance Staff
- Addition of four (4) employees for Public Works
- Funds Street Sweeper
- Police and Fire Certification Pay
- Contribution to the Fund Balance, as recommended by the City's adopted financial policies
- Contribute to Road Renewal and Replacement to reduce infrastructure replacement bubble
- Fund 2021 Capital Investment Plan (projects referenced above)
- Water Volumetric rate reduction



GENERAL FUND

REVENUES

The General Fund revenues are proposed at \$12,529,449 which represents an 13.2% increase over the revised FY21 budget. Most of the major revenue categories are expected to increase in response to the growth experienced by the Melissa community.

Property Taxes

Collin Central Appraisal District certified Melissa's taxable value to be approximately \$1,751,000,000. This represents an increase of \$327 million or 23% from the 2021 tax roll. The tax rate proposed for FY22 is proposed to be reduced to \$0.568157 per \$100 of assessed valuation which includes approximately 43.1¢ for maintenance and operations and 13.7¢ for debt service.

Sales Taxes

Sales tax revenue projections for FY21 were calculated using the estimated collections through the end of this fiscal year. Due to the volatile nature of sales tax, the estimated revenue for FY22 is \$1,800,000.

EXPENSES

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.

The organization is very lean but is still addressing the needs and demands of a growing community. Comparing city to city to establish various metrics is almost impossible due to the varying priorities and realities that are inherent in each community. The table below utilizes the common denominator of number of employees per 1,000 population to compare area cities and various staffing General fund staffing levels. Using the audited financial statement of Fiscal Year 2020, the table below compares 13 area cities using their General Fund positions, populations, and General Fund cost per employee to attempt to demonstrate the lean nature of the Melissa organization. The data underscores the need to prioritize staffing growth, and the FY22 Positions per Capita for Melissa has been reduced to 2.6 employees per thousand. Due to the population growth in the DFW metroplex, it is likely that the positions per thousand metric will decrease for most cities as well.

**COMPARISON OF SELECT CITIES – 2020**

FISCAL YEAR	CITY	GENERAL FUND EXPENDITURES	POSITIONS	POPULATION	EXP PER CAPITA	POS PER 1,000 POP
2020	DENISON	\$27,542,042	254	24,860	\$1,107.89	10.22
2020	CELINA	\$17,898,265	138	21,430	\$835.20	6.42
2020	PLANO	\$296,362,162	2,512	287,500	\$1,030.82	8.74
2020	FLOWER MOUND	\$62,421,009	660	78,080	\$799.45	8.45
2020	FRISCO	\$159,955,133	1,509	202,666	\$789.25	7.45
2020	SHERMAN	\$40,319,027	317	42,432	\$950.20	7.47
2020	PROSPER	\$27,878,885	205	28,380	\$982.34	7.21
2020	HIGHLAND VILLAGE	\$17,565,044	133	16,668	\$1,053.82	7.98
2020	ALLEN	\$99,818,022	734	109,591	\$910.82	6.7
2020	ANNA	\$10,099,020	102	16,721	\$603.97	6.09
2020	CORINTH	\$16,786,814	152	22,160	\$757.53	6.86
2020	PRINCETON	\$9,718,589	96	16,500	\$589.01	5.82
2020	MCKINNEY	\$150,926,507	1,145	195,342	\$772.63	5.86
	MEDIAN				\$835.20	7.21
2020	MELISSA	\$10,522,006	48.5	16,438	\$640.10	2.95

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

In accordance with the City's fiscal policy, all current operating expenses will be paid from current operating revenues. Per this policy, the General Fund budgets funds for the reserves. At the end of FY22, the City will have an estimated 90 days of reserves.

WATER AND WASTEWATER FUND

Substantial time was dedicated to the annual water rate review process to ensure the water and wastewater rates charged cover the cost of managing and operating the City utility system. North Texas Municipal Water District (NTMWD) did not pass through a wholesale rate increase for water delivery and/or wastewater treatment in FY22, giving the City Council the ability to evaluate options to reduce current water rates for Melissa residents.

Fortunately for Melissa, the general growth and the successful conversion to wastewater membership status allowed the City rate structure to stabilize with minimal impacts due to the wholesale increases by NTMWD and increased allocations for additional Public Works staffing. Being that this is a non-profit fund, these combined charges (base and volume) only need to cover system cost, capital investment, reserves, and personnel.

The City Council has directed staff to build a water rate decrease with a progressive reduction rate change in all tiers for residential customers. This reduction will affect 100% of the residential customers.



SPECIAL REVENUE FUNDS

Melissa Industrial and Economic Development Corporation- MIEDC

The $\frac{1}{2}\%$ sales tax, authorized by Melissa voters, is restricted for job creation and general economic development activities. This fund includes expenses for participation in various infrastructure projects including wastewater and transportation. Sales tax revenue projections for FY22 were calculated using the estimated collections through the end of this fiscal year. The estimated revenue for MIEDC for FY21 is \$900,000.

Melissa Community Economic Development Corporation-MCEDC

Melissa citizens also approved an additional $\frac{1}{2}\%$ sales tax for community and economic development which is also restricted by law. Sales tax revenue projections for this fund were calculated using the same method as the MIEDC. This fund includes expenses for the sports complex, parks maintenance, and debt. The estimated revenue for MCEDC for FY22 is \$1,200,000.

CLOSING COMMENTS

Preparation of this budget included a city-wide effort to provide quality services to our citizens, while balancing the realities of the world we are currently in. We believe this budget recommendation allows us to accomplish this goal, while proposing a reduced tax rate. We feel that this is a fiscally sound budget that meets our city's primary objectives including: maintaining financial integrity; providing public safety and health services to the community; employing high-quality, professional personnel; promoting quality infrastructure improvements; and providing quality leisure opportunities, even in light of these unprecedented times.

We look forward to your review and direction.

Respectfully submitted,

Jason Little, City Manager

Gail Dansby, Finance Director



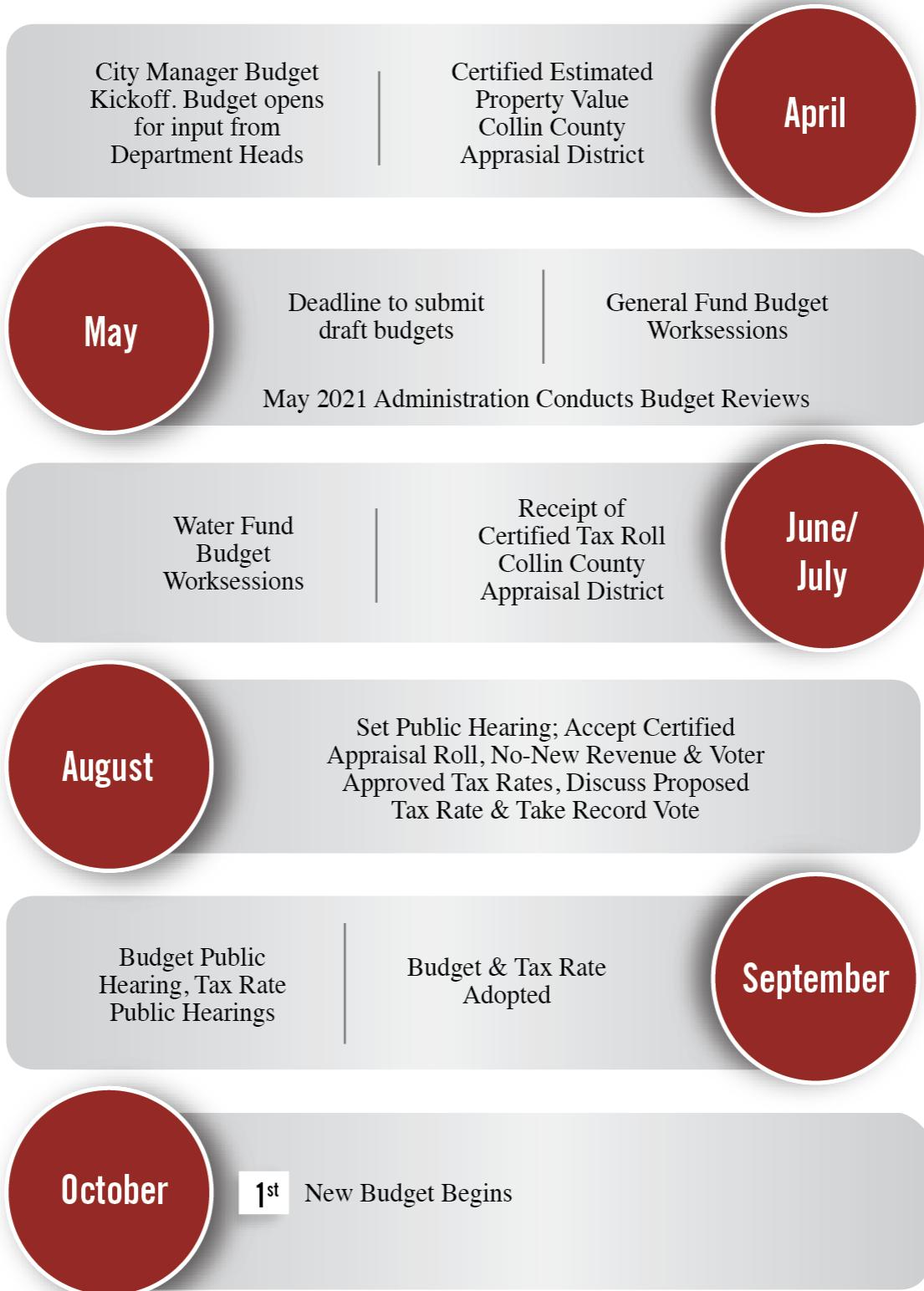
Budget Process

*Budget Calendar
Budget Preparation, Procedures & Policies
Summary of Financial Policies*





BUDGET CALENDAR FY22





Budget Preparation Procedures & Policies

The Budget Process began this year with the Council Strategic Planning Meeting on January 12, 2021.

Certified Estimated Property Values were received on April 30, 2021.

The City utilizes the web-based budgeting software, *mBudget*. The web-based budgeting software adds new dimensions of input, notes, justifications and feedback from both department heads and the City Manager.

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



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

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

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

For the FY22 Budget development, City Staff tested the target budget philosophy, meaning projected tax base revenue was distributed to each department in correlation to the percentage of General Fund the respective department represents. In doing so, Department Heads were able to develop their own respective financial plan for their operations, and the consolidation of all budgets resulted in a balanced budget at the department submittal. Supplemental requests were presented and reviewed by the City Manager, and the traditional evaluation by the City Manager and Finance Director still occurred, but the effort of balancing the overall budget was more streamlined using the target budget approach. The target budget approach was new for staff and very well received by the organization and policy makers.

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 25 and June 8. Key points of FY22 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 will be held on September 14, 2021. Prior to this public hearing, a draft copy of the budget was placed for public review with the City Secretary. Information about the budget ordinance is published in the newspaper of record. The budget will be presented for consideration on September 14, 2021. There were no changes from Proposed Budget to Adopted Budget.

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

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

Summary of Financial Policies

Financial Planning Policies

- **Balanced Budget** – Each year the budget for each fund shall be balanced. Total resources available, including fund balances plus projected revenue, shall be equal to or greater than the projected expenditures for the coming year. In the event a budget deviates from being presented as balanced, full disclosure and City Council approval will be required including the factors affecting the budget such as economic factors or emergency capital expenditures.
- **Long-Range Planning** – The City will plan to initiate a Five-Year Forecast for each fund. The forecast will include estimated operating costs and revenues of future capital improvements included in the capital budget.
- **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 life and use through each department's fleet management and maintenance programs.

Revenue Policies

- **Revenue Diversification** - The City will strive to identify new revenue streams for the organization. These 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 determine if the fees are to be amended, but the responsibility for the identification of these fees lies with the organization.
- **Use of One-time Revenues** – Use of one-time revenues will be reserved for the highest priorities of the current budget to include any revenue shortfalls impacting current budget, reducing and managing debt, use in considering one-time capital purchases and fund balance reserves. One-time revenues are discouraged from being used to maintain or establish ongoing expenditures.
- **Revenue Collections** – The City will maintain an aggressive policy of collecting all moneys due to the City.

Expenditure Policies

- **Debt Capacity, Issuance, and Management** - The City of Melissa strives to manage debt issuance by reviewing the Maintenance and Operations allocation against the Interest and Sinking allocation. The City will strive to maintain a 65/35% ratio. This ratio is a guide only and may be amended as our growing community's needs dictate; however, this policy will be used as a measuring device before any debt is issued.
- **Reserve or Stabilization Accounts** – Unreserved, undesignated fund balance equal to three months annually budgeted expenditures of General Fund and Enterprise Fund is maintained for the purpose of providing for emergency and other unplanned expenditures and revenue shortfalls.

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

Financial Reporting



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



Investment Policies

- **City of Melissa, Texas Investment Policy** - It is the policy of the City of Melissa that, after allowing for the anticipated cash flow requirements of the City and giving due consideration to the safety and risks of investments, all available funds shall be invested in conformance with these legal and administrative guidelines to obtain a market rate of return. The City is required under the Public Funds Investment Act (Chapter 2256 of the Texas Government Code) to adopt a formal written Investment Policy for the investment of public funds.

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 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 and can be designated for transportation, wastewater or water projects. Should the City of Melissa be notified that an outside person or organization 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.



Fund Overview

Fund Descriptions

Fund Structure

General Fund Overview

Water Fund Overview



Fund Descriptions

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

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

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

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

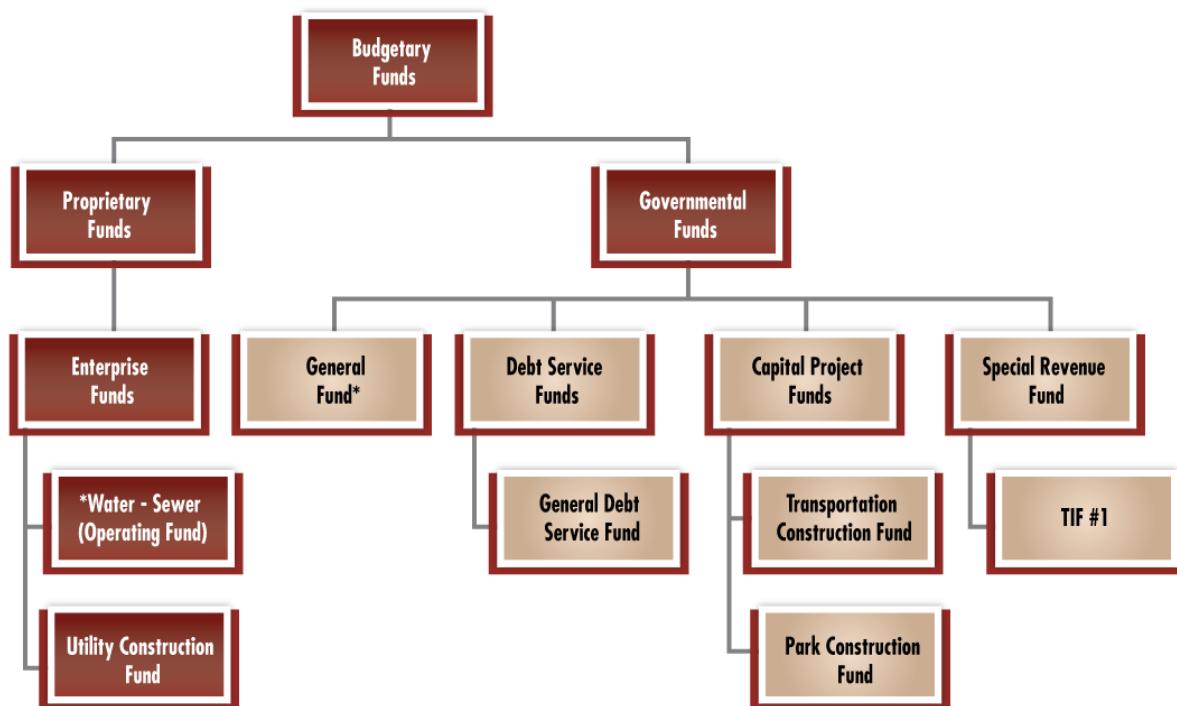
Debt Service Funds: Debt Service Funds account for the payment of long-term principal and interest, as well as, the accumulation of money for the repayment of debt payable in installments. For the General Debt Service Fund, the revenue sources are general taxes, 4A and 4B contributions, and transfers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

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

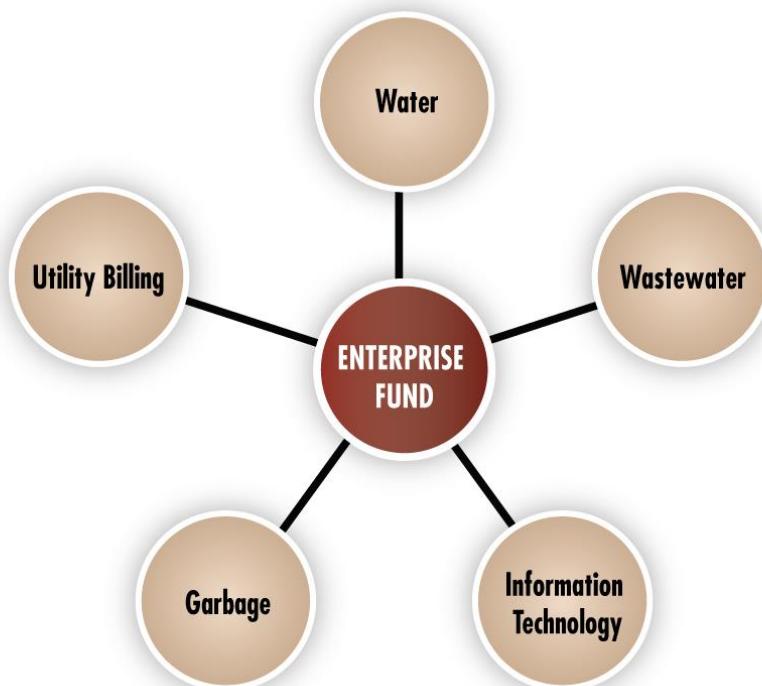
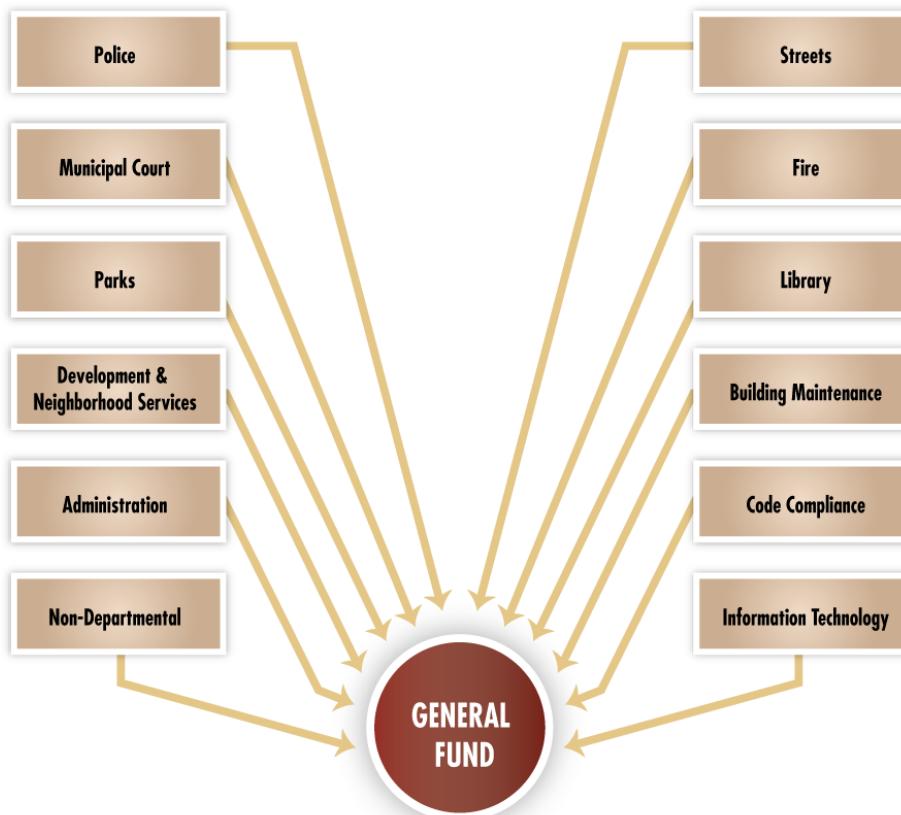
Special Financing Fund: The Tax Increment Financing (TIF) #1 Fund accounts for the operations and improvements within the TIF Zone and accumulation of money for the repayment of the 2015, 2016 (2006/2009), 2018, and 2021 Bonds payable in installments through 2034. The principal source of revenue is levying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

Fund Structure

FUND STRUCTURE



**See General and Water Fund department descriptions on next page*

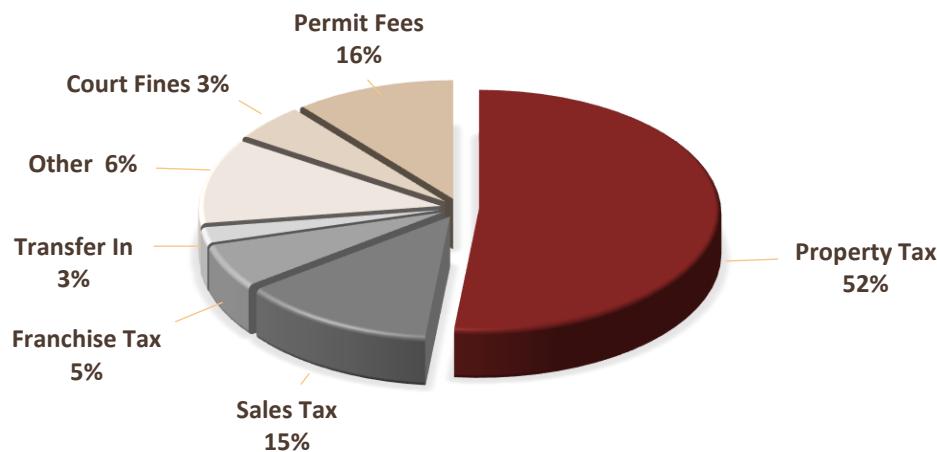


General Fund Overview

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 FY22 budget are estimated using historical information, data collected from various sources including the State Comptroller, and numerous financial advisors. Trends in sales taxes, home prices, and interest rates are examined. The City utilizes historical data plus a general sense of the economic status of the local community to help predict future revenues. When combined with various data and other indicators noted above, the City normally produces a reasonably good but financially conservative picture of the near future.

Where the Money Comes From

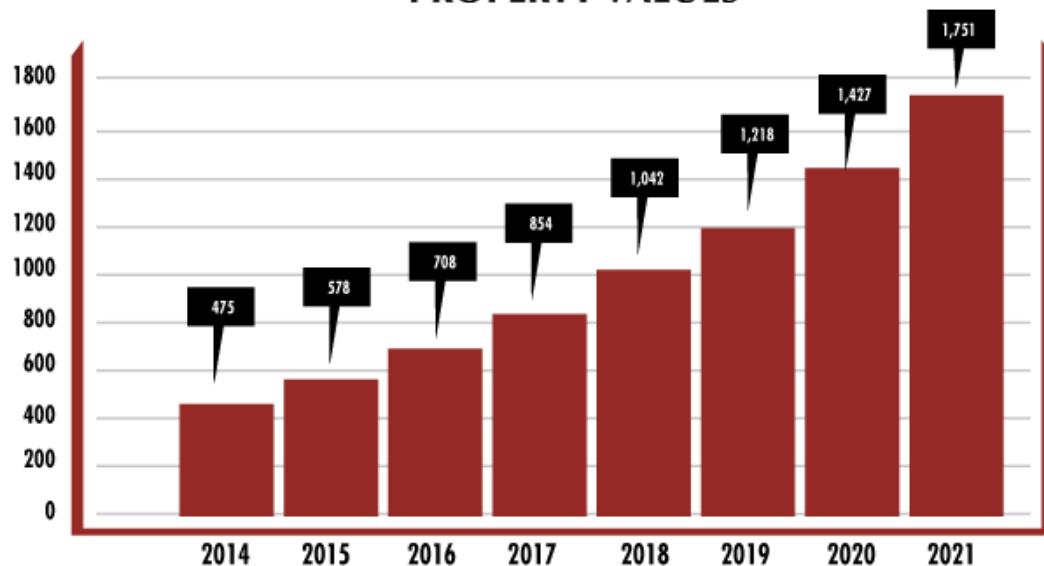


Property Values

According to information obtained by Collin County Central Appraisal District, the certified estimated assessed value in the City of Melissa is approximately \$1.75 billion, an overall increase of \$323 million or 23% from the preceding year. From a historical perspective, assessed property value have increased \$1.275 billion since 2014, as illustrated in the following charts. While the valuation growth is a significant number, the population growth experienced in Melissa has also been phenomenal. Therefore, it is appropriate to evaluate the metrics of tax base per capita to put the valuation growth in perspective. When this per capita evaluation is complete, it is accurate that the cost of government per capita has decreased by 20%.



PROPERTY VALUES



Proposed Tax Rate

Property tax is by far the largest source of revenue in the City of Melissa General Fund. Property tax is collected by Collin County and distributed to the City. The City's property tax is proposed **to be reduced to the rate of \$.568157 for 2022**. The average single family home value is estimated at \$320,000, an increase from \$298,986 in the previous year. The City experienced a 6.4% increase in existing property values. Listed below is a historical table depicting the recent history of the City of Melissa property tax rate and associated values.

Property Tax Rates

PROPERTY TAX RATES

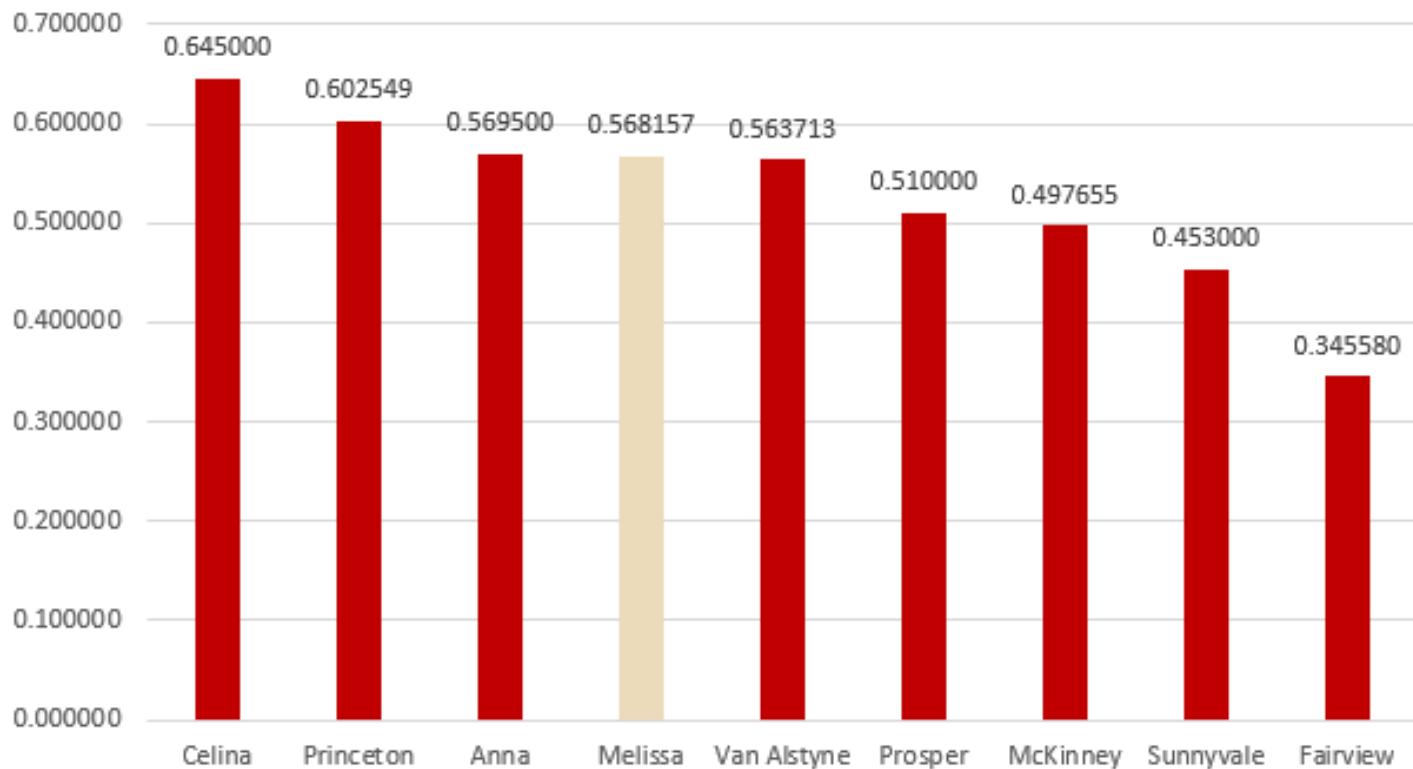
TAX YEAR	TAX RATE	VALUATION (\$)
2009	0.61	341,000,000
2010	0.61	341,000,000
2011	0.61	352,000,000
2012	0.61	363,000,000
2013	0.61	402,000,000
2014	0.61	475,000,000
2015	0.61	578,000,000
2016	0.61	708,000,000
2017	0.61	854,000,000
2018	0.609541	1,042,000,000
2019	0.609541	1,218,000,000
2020	0.609238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

AVERAGE HOME VALUE	CITY TAX	DIFFERENCE ANNUALLY
FY 2021	\$298,986	\$1,821.54
FY 2022	\$320,000	\$1,818.10 (3.44)



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

2021 TAX RATE



FISCAL YEAR 2021 TAX RATES

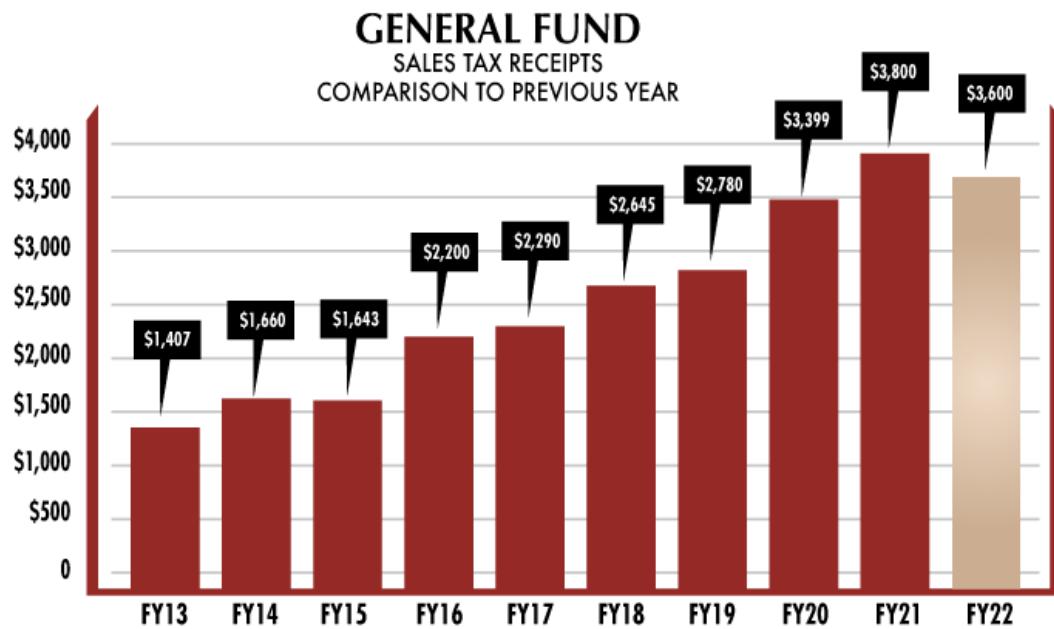
CITY	O&M	I&S	TOTAL
Celina	0.429385	0.215615	0.645000
Princeton	0.377315	0.225234	0.602549
Anna	0.452631	0.116869	0.569500
Melissa	0.431031	0.137126	0.568157
Van Alstyne	0.473544	0.090169	0.563713
Prosper	0.328000	0.182000	0.510000
McKinney	0.345517	0.152138	0.497655
Sunnyvale	0.321200	0.131800	0.453000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



Sales Tax

Sales Tax is the second largest source of revenue to the City's General Fund, making up \$1,800,000 or 15% of total revenues. The City's portion of sales tax is actually split between the 4A and 4B corporations, making the total projected sales tax collected by the City approximately \$3,600,000.

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



**General Fund Expenditures**

The General Fund budget is distributed as follows:

GENERAL FUND EXPENDITURES
THE GENERAL FUND BUDGET, DISTRIBUTED AS FOLLOWS

FUNCTION	GENERAL FUND TOTAL	PERCENTAGE OF TOTAL
POLICE	\$2,748,952	22%
FIRE	\$2,445,858	20%
DEVELOPMENT SERVICES	\$1,873,138	15%
NON-DEPARTMENTAL	\$1,497,455	12%
ADMINISTRATIVE	\$1,079,513	9%
PARKS	\$1,041,830	8%
STREET	\$540,776	4%
LIBRARY	\$363,862	3%
I/T	\$324,132	3%
MUNICIPAL COURT	\$261,711	2%
BUILDING MAINTENANCE	\$179,521	1%
CODE COMPLIANCE	\$172,701	1%



Personnel Services Overview

Personnel Services account for 49% 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.

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	GROWTH
GENERAL FUND STAFFING											
GENERAL GOVERNMENT	4.5	4.5	5	5	5	7	7	6.5	6.5	6.5	44.04%
DEVELOPMENT SVCS	2	2	2	2	2.5	2.5	2.5	2.5	3.5	3.5	75.00%
CODE ENFORCEMENT	-	-	-	1	1	1	1	1	1	2	100.00%
PARKS & RECREATION	1	1	1	2	2	3	3	3	3	4	300.00%
MUNICIPAL COURT	2.5	2.5	1.5	1.5	2	2	2	1.5	1.5	1.5	-40.00%
POLICE	10	11	11	11	12	13	13	15.5	17.5	20	100.00%
STREETS	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	7.00%
FIRE	4.5	5	5	9	9	9	10.5	13.5	15	15	233.03%
LIBRARIES	2	3	3.5	4	4	4	4.5	4.5	4.5	4.5	125.00%
TOTAL	27	29.5	29.5	36	38	42	44	48.5	53	57.5	112.96%
POPULATION	6,545	7,416	8,522	9,317	10,370	12,043	14,354	16,438	19,000	21,562	229.44%
STAFF PER 1,000 POP	4.13	3.98	3.46	3.86	3.66	3.49	3.07	2.95	2.79	2.6	-33.94%

Even with the additional personnel, the City's staffing per 1,000 measure is 2.95, as opposed to the median 7.21 per 1,000 population shown in the chart below, for the audited FY 2020.

COMPARISON OF SELECT CITIES – 2020

FISCAL YEAR	CITY	GENERAL FUND EXPENDITURES	POSITIONS	POPULATION	EXP PER CAPITA	POS PER 1,000 POP
2020	DENISON	\$27,542,042	254	24,860	\$1,107.89	10.22
2020	CELINA	\$17,898,265	138	21,430	\$835.20	6.42
2020	PLANO	\$296,362,162	2,512	287,500	\$1,030.82	8.74
2020	FLOWER MOUND	\$62,421,009	660	78,080	\$799.45	8.45
2020	FRISCO	\$159,955,133	1,509	202,666	\$789.25	7.45
2020	SHERMAN	\$40,319,027	317	42,432	\$950.20	7.47
2020	PROSPER	\$27,878,885	205	28,380	\$982.34	7.21
2020	HIGHLAND VILLAGE	\$17,565,044	133	16,668	\$1,053.82	7.98
2020	ALLEN	\$99,818,022	734	109,591	\$910.82	6.7
2020	ANNA	\$10,099,020	102	16,721	\$603.97	6.09
2020	CORINTH	\$16,786,814	152	22,160	\$757.53	6.86
2020	PRINCETON	\$9,718,589	96	16,500	\$589.01	5.82
2020	MCKINNEY	\$150,926,507	1,145	195,342	\$772.63	5.86
	MEDIAN				\$835.20	7.21
2020	MELISSA	\$10,522,006	48.5	16,438	\$640.10	2.95



Operations Overview

The Operational line items cover all associated costs for providing services and conducting the normal course of business. The line items total 46% of the General Fund budget, an equivalent level with the previous year. Services including those related to beautification, cleanliness, safety, and community engagement within the community to help meet City Council's priorities.

Capital Overview

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

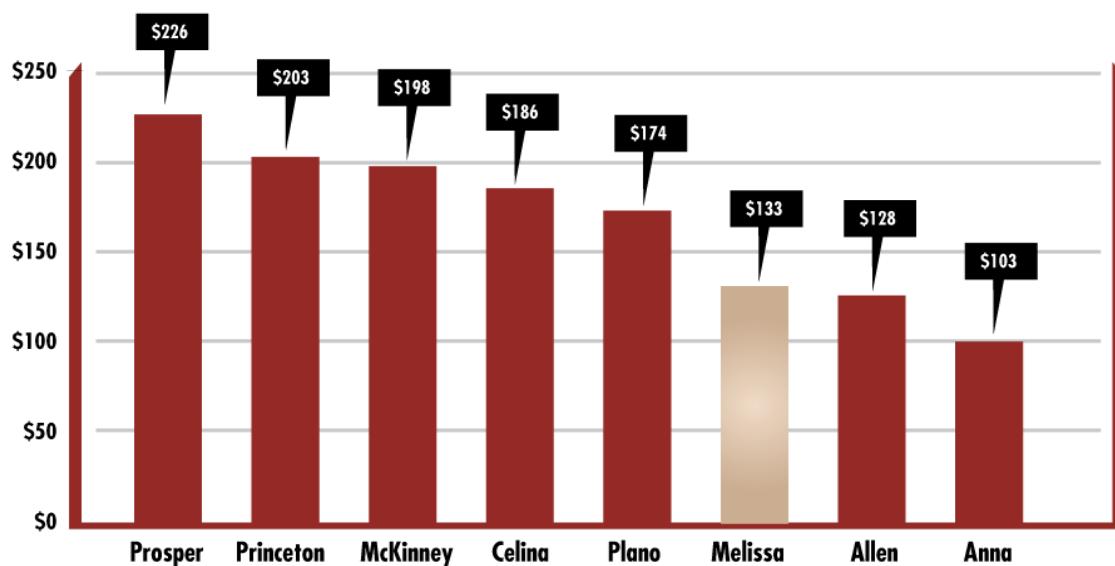
The Capital Improvement Plans for city infrastructure are designed to allow the City the opportunity to get ahead of the infrastructure demand and place itself in a positive position to begin the planning and installation of infrastructure that helps facilitate advanced economic development for Melissa. The FY19 budget concluded the City's first ten-year CIP, and the continuation of the projects initiated in FY21 will continue in FY22.

Debt Management

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

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

2020 ANNUAL DEBT PER CAPITA COST





Reserve Funds

The City will end FY22 with approximately 108 days of operating Fund Balance (FB). In FY22, 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 \$275,000 to this fund. The City's improved bond rating is a direct result of the growth of Undesignated Fund Balance and is important to protect.

FUND	ESTIMATED BEGINNING FUND BALANCE	PROJECTED REVENUES	PROJECTED EXPENDITURES	ESTIMATED ENDING FUND BALANCE
General Fund	\$3,428,346	\$12,529,449	\$12,254,449	\$3,703,346

TIF

The policy decision to begin construction of the new City Hall facility in 2009 was approved by the City Council with the understanding that the General Fund would need to help support the TIF district in the beginning years. The proforma for the facility was created with an annual allocation from the General Fund to the TIF fund when necessary. The TIF Board then approved a reimbursement resolution that will reimburse the City any and all funds contributed at such point in time as the TIF fund is self-sustaining. For FY21, the TIF fund is self-sufficient and research is being completed into additional approved projects that can be incorporated into the TIF area. For FY22, the TIF fund will take 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 FY22, water revenues are estimated to be approximately \$6,687,896 and wastewater revenues are estimated at \$4,693,413. The North Texas Municipal Water District (NTMWD) delivers water to the City and treats its wastewater as well. Current wholesale rates for water or sewer will not increase. 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.

Overall, the City anticipates meter growth of approximately 700 in FY22.

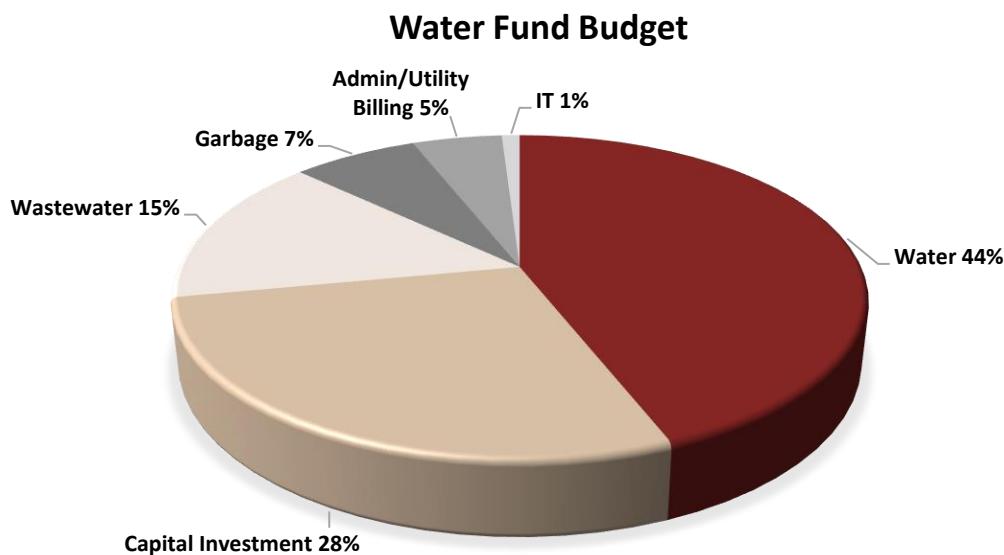


Expenditures

The FY22 budget reflects an increase in water and wastewater costs due to the growth of customers.

The Water Fund Budget is distributed as follows:

FUNCTION	ENTERPRISE FUND TOTAL	PERCENTAGE OF TOTAL
Water	\$5,237,620	44%
Capital Investment	\$3,245,115	28%
Wastewater	\$1,780,813	15%
Garbage	\$830,588	7%
Admin & Utility Billing	\$633,233	5%
IT	\$60,895	1%





Personnel Services Overview

Personnel Services account for 12% of the Enterprise Fund budget.

ENTERPRISE FUND	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22
Water/Wastewater	4.5	4.5	4.5	3.5	4.5	4.5	8.5	7.5	11.5
Utility Billing	3.5	3.5	3.5	3.5	2.5	2.5	3.5	4.5	4.5
Enterprise Fund Total	8.0	8.0	8.0	7.0	7.0	7.0	12	12	16

Operations Overview

The Operational line items cover all associated costs for providing services and conducting the normal course of business. The line items total 59% 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 FY22, less than 1% of the Enterprise Fund budget is allocated to routine capital purchases.

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

Budget Assumptions

- No increase of NTMWD wholesale rates;
- Growth in meters ~ 700;
- CGMA debt reallocation;
- 4 additional personnel planned for FY22;
- 90 days reserve balance and funding of the established reserves to ensure stability for credit rating; and
- Reduction to water volumetric rates in all tiers for residential customers;

Residential Volumetric Water Rates

Tiers	Existing	Adopted FY22	Difference
1-10000	\$ 5.91	\$ 5.41	\$ (0.50)
10001-15000	\$ 9.32	\$ 8.98	\$ (0.34)
15001-50000	\$ 11.64	\$ 10.99	\$ (0.65)
50001+	\$ 12.27	\$ 11.52	\$ (0.75)



Financial Summaries

Financial Summaries





City of Melissa Total Funds Budget Overview						
Description	Actual FY19	Actual FY20	Adopted FY21	Revised FY21	Estimated FY21	Adopted FY22
REVENUES by Fund						
General Fund	11,665,769	11,918,939	9,124,314	13,979,774	14,612,497	12,529,449
Water Fund	9,298,312	10,587,185	10,836,502	11,873,390	12,263,491	13,316,800
TIF #1	995,107	1,183,421	1,381,680	1,381,680	1,389,880	1,483,728
General Debt Svc Fund	4,293,888	4,262,684	4,235,793	4,235,793	4,358,840	6,165,536
Total Revenues	26,253,076	27,952,229	25,578,289	31,470,637	32,624,708	33,495,513
Bond Proceeds						
Grant Proceeds	-	-	-	-	-	-
Other	-	-	-	-	-	-
TOTAL	26,253,076	32,407,229	25,578,289	31,470,637	42,541,361	33,495,513
APPROPRIATIONS by Fund						
General Fund	11,892,946	11,264,742	9,124,314	11,242,790	11,344,748	12,529,449
Water Fund	6,625,325	7,027,047	7,340,642	7,456,483	7,991,722	8,543,149
TIF #1	813,659	812,831	809,331	809,331	809,331	1,314,881
General Debt Svc Fund	4,011,774	4,008,793	4,235,793	4,235,793	4,242,322	6,132,396
Utility Debt	2,667,323	2,591,942	2,804,668	2,586,378	2,586,066	3,245,115
Total Appropriations	26,011,028	25,705,355	24,314,748	26,330,775	26,974,189	31,764,990



City of Melissa General Fund Summary						
Description	Actual FY19	Actual FY20	Adopted FY21	Revised FY21	Estimated FY21	Adopted FY21
REVENUES						
Current Property Taxes	3,689,157	4,553,989	5,010,154	5,260,154	5,271,248	6,488,399
Delinquent Property Taxes	47,673	31,027	40,000	180,000	183,105	40,000
Penalties & Interest	29,473	48,625	25,000	25,000	22,920	25,000
Fines	428,071	377,298	360,000	460,000	477,736	360,000
Sales Tax	1,390,225	1,699,384	1,272,000	2,072,000	2,320,640	1,800,000
Franchise Fees/Taxes	568,368	582,322	600,000	600,000	599,249	600,000
Licenses & Permits	1,370,705	2,465,178	922,500	3,432,500	3,605,171	1,978,992
Fire Department Insurance Reimbursement	52,879	31,338	40,000	20,000	16,970	20,000
Platting & Development	336,643	719,751	320,000	860,000	1,028,280	512,398
Lease Revenue	99,885	109,889	99,060	99,060	101,049	99,060
Transfer In	450,565	193,187	200,000	339,455	339,455	350,000
Interest	364,457	270,184	100,000	85,000	84,817	50,000
Park Maintenance/Support	30,000	30,000	30,000	30,000	30,000	75,000
Park Rental Fees	70,053	91,083	50,000	151,000	121,736	50,000
Fire Dept/Collin County	43,155	52,588	43,000	51,605	51,605	43,000
Misc Income	53,677	6,593				
Collin County/ Library	-					
Library Misc	12,039	6,886	6,600	6,600	9,384	6,600
Grant Proceeds	-	164,492			8,450	
Bond Proceeds	-					
Road Escrow Funds	-					
Road Impact Funds	1,779,064					
Park Escrow Funds						
Park Development Fee Funds	711,000					
Tree Landscape Escrow	-					
Other Revenue	138,681	85,126	6,000	307,400	340,680	31,000
Total Revenues	11,665,769	11,518,940	9,124,314	13,979,774	14,612,495	12,529,449
APPROPRIATIONS						
Non-Departmental	1,305,659	2,044,408	1,186,455	1,314,455	1,254,110	1,497,455
Administration	1,840,210	1,120,535	993,025	1,022,725	1,045,342	1,079,513
Development & Neighborhood Services	1,308,552	2,073,719	1,036,371	2,295,371	2,282,858	1,873,138
Code Compliance	99,098	75,981	78,433	85,933	84,491	172,701
Parks	1,082,516	748,351	718,931	981,931	1,010,659	1,041,830
Municipal Court	316,512	282,274	267,974	287,174	311,972	261,711
Police	1,637,312	1,931,985	1,974,265	2,029,415	2,096,102	2,748,952
Streets	373,823	317,422	287,695	327,695	363,760	540,776
Fire	1,597,974	1,967,838	1,876,535	2,128,461	2,117,780	2,445,858
Information Technology	205,009	267,994	266,261	276,261	301,290	324,132
Library	283,211	315,753	319,076	324,076	320,534	363,862
Building Maintenance	110,899	118,482	119,293	169,293	155,851	179,521
Total Appropriations	10,160,775	11,264,742	9,124,314	11,242,790	11,344,748	12,529,449



City of Melissa General Fund Summary by Category						
Description	Actual FY19	Actual FY20	Adopted FY21	Revised FY21	Estimated FY21	Adopted FY22
REVENUES						
Current Property Taxes	3,689,157	4,553,989	5,010,154	5,260,154	5,271,248	6,488,399
Delinquent Property Taxes	47,673	31,027	40,000	180,000	183,105	40,000
Penalties & Interest	29,473	48,625	25,000	25,000	22,920	25,000
Fines	428,071	377,298	360,000	460,000	477,736	360,000
Sales Tax	1,390,225	1,699,384	1,272,000	2,072,000	2,320,640	1,800,000
Franchise Fees/Taxes	568,368	560,188	600,000	600,000	599,249	600,000
Licenses & Permits	1,370,705	2,465,178	922,500	3,432,500	3,605,171	1,978,992
Fire Department Insurance Reimbursement	52,879	31,338	40,000	20,000	16,970	20,000
Platting & Development	336,643	719,751	320,000	860,000	1,028,280	512,398
Lease Revenue	99,885	109,889	99,060	99,060	101,049	99,060
Transfer In	450,565	193,187	200,000	339,455	339,455	350,000
Interest	364,457	270,184	100,000	85,000	84,817	50,000
Park Maintenance/Support	30,000	30,000	30,000	30,000	30,000	75,000
Park Rental Fees	70,053	91,083	50,000	151,000	121,736	50,000
Fire Dept/Collin County	43,155	52,588	43,000	51,605	51,605	43,000
Misc Income	53,677	6,593				
Collin County/ Library	-					
Library Misc	12,039	6,886	6,600	6,600	9,384	6,600
Grant Proceeds	-	164,492			8,450	
Bond Proceeds	-					
Road Escrow Funds	-					
Road Impact Funds	1,779,064					
Park Escrow Funds						
Park Development Fee Funds	711,000					
Tree Landscape Escrow	-					
Other Revenue	138,681	85,126	6,000	307,400	340,680	31,000
Designated Fund Special Projects				-		-
Fund Balance Contribution						
Total Revenues	11,665,769	11,496,806	9,124,314	13,979,774	14,612,495	12,529,449
APPROPRIATIONS						
Personnel Services	4,114,308	4,676,755	4,895,749	5,007,325	5,099,321	6,316,752
Operations	5,775,870	6,026,152	3,781,833	5,778,733	5,767,356	5,656,453
Capital	1,950,175	192,674	180,471	180,471	176,781	232,112
IT Computer Replacement	52,593	267,994	266,261	276,261	301,290	324,132
Total	11,892,946	11,163,575	9,124,314	11,242,790	11,344,748	12,529,449



City of Melissa Water Fund Summary						
Description	Actual FY19	Actual FY20	Adopted FY21	Revised FY21	Estimated FY21	Adopted FY22
REVENUES						
Water Sales	4,387,203	5,489,101	5,505,443	5,816,093	5,988,158	6,687,896
Water Sales - unmetered	81,378	41,403	53,243	40,000	36,471	20,000
Meter Installation Fee	7,400	4,695	-			
Penalties & Reconnects	127,008	115,141	115,000	145,000	153,713	115,000
Meter Sales	104,289	200,694	203,603	300,000	306,556	206,199
Sewer Sales	2,596,980	3,374,103	3,553,946	3,944,569	4,129,409	4,693,413
Sewer Inspections	14,880	17,430	12,000	30,000	30,810	30,000
Sewer Use - City of Anna	104,170					
Garbage Sales	462,582	545,363	546,326	730,000	742,494	826,296
Garbage Administration	108,078	123,162	133,042	140,000	145,993	160,590
Bond Proceeds						
Interest	10,228	22,641	7,000	12,000	12,082	7,000
Franchise fees	27,275	24,407		44,000	43,389	25,000
Misc Income	2,353	39,964	2,500	124,500	128,003	
W/WW Impact Fees	330,026	157,171	157,171			
W/WW Tap Fees			-			
4A/4B Throckmorton Sewer Participation	227,850	227,225	227,228	227,228	226,412	225,406
NTMWD Participation Stiff Creek Sewer	320,000	320,000	320,000	320,000	320,000	320,000
Transfer In	386,612	13,500				
Total Revenues	9,298,312	10,716,001	10,836,502	11,873,390	12,263,490	13,316,800
APPROPRIATIONS						
Water	4,001,730	5,253,600	4,408,682	4,652,854	5,093,081	5,298,515
Wastewater	1,652,515	1,553,729	2,042,273	1,347,795	1,381,494	1,780,813
Garbage	479,494	567,546	547,818	730,492	807,405	830,588
Utility Billing	491,586	564,204	341,868	725,342	709,742	633,233
Debt	2,667,323	2,588,794	2,804,668	2,586,378	2,586,066	3,245,115
Total	9,292,648	10,527,873	10,145,309	10,042,861	10,577,788	11,788,264



CITY OF MELISSA ANNUAL BUDGET FY22

City of Melissa Fund Balances		Actual	Actual	Estimated	Adopted
Description	FY19	FY20	FY21	FY22	
General Fund					
Beginning Fund Balance	5,177,440	5,695,410	7,217,433	10,084,494	
Appropriations to Operating Budget					
Designated Funds	(5,186)	873,821	2,442,166	295,570	
Undesignated Funds	523,156	648,202	424,895	275,000	
ENDING FUND BALANCE	5,695,410	7,217,433	10,084,494	10,655,064	
# of Days of Operating Funds	85	88	112	108	
Includes:					
Court Building Security Fund	64,233	69,163	76,525	83,525	
Court Technology Fund	20,256	14,937	8,737	8,700	
Court Local Truancy Prevention Fund		2,927	9,776	15,776	
Court Municipal Jury Fund		59	196	296	
Court-Police Ticket Writer Depr/Replacement Fund		2,007	6,014	10,021	
Economic Development Designated Fund	80,000	100,000	120,000	140,000	
Designated IT Replacment Fund	85,693	30,067	79,387	155,633	
City Hall R&R Fund	193,063	208,063	223,063	238,063	
Special Projects- Designated Fund	2,030,234	1,835,409	1,945,365	1,945,365	
Designated Capital Project Fund	510,000	1,505,135	3,595,135	3,595,135	
Designated Tree Landscape Escrow	303,052	225,298	225,298	225,298	
Designated PEG Franchise Fees	19,562	24,505	29,402	34,402	
Designated Body Camera Replacement Fund	10,838	16,257	477	5,896	
Designated Road Repair & Replacement Fund		156,536	313,072	469,608	
Police Drug & Seizure Acct	23,229	23,619	23,701	24,000	
Designated Fund Balances	3,340,160	4,213,981	6,656,147	6,951,717	
General Fund Undesignated Balance	2,355,250	3,003,452	3,428,346	3,703,346	
Water Fund					
Beginning Fund Balance	1,770,604	1,776,268	1,962,633	2,513,899	
Operating Budget	5,664	186,365	551,266	417,332	
Designated Fund: Depreciation Repair & Replacement		150,000	610,848	1,174,058	
Designated Fund: Working Capital/Extraordinary Events		378,317	678,317	942,426	
Designated Fund: Debt Capitacity Reserve		253,513	1,127,102	1,410,987	
ENDING FUND BALANCE	1,776,268	1,962,633	2,513,899	2,931,231	
# of Days of Operating Funds	74	74	87	91	



Description	City of Melissa Fund Balances			
	Actual	Actual	Estimated	Adopted
	FY19	FY20	FY21	FY22
<u>TIF Fund</u>				
Beginning Fund Balance	96,217	277,664	648,882	1,233,723
Appropriations				
Additions to Fund	181,447	371,217	584,842	168,847
ENDING FUND BALANCE	277,664	648,882	1,233,723	1,402,570
<u>Transportation Construction Fund</u>				
Beginning Fund Balance	13,223,325	9,462,523	12,351,108	19,907,520
Appropriations	3,760,802	1,754,231	6,450,657	19,907,520
Bond Proceeds/Grants		4,642,817	14,007,068	
Undesignated Funds	-	-	-	-
ENDING FUND BALANCE	9,462,523	12,351,108	19,907,520	(0)
<u>Road Impact Fee Funds</u>				
Beginning Fund Balance	3,654,893	4,086,437	4,449,121	4,832,567
Appropriations	1,057,468	2,291,355	1,579,990	-
Additions to Fund	1,489,012	2,654,039	1,963,436	1,000,000
ENDING FUND BALANCE	4,086,437	4,449,121	4,832,567	5,832,567
<u>Road Escrow Funds</u>				
Beginning Fund Balance	362,977	362,977	362,977	362,977
Appropriations				
Additions to Fund				
ENDING FUND BALANCE	362,977	362,977	362,977	362,977
<u>Utility Construction Fund</u>				
Beginning Fund Balance	8,112,869	7,683,334	7,683,334	5,747,717
Appropriations	429,535	2,772,855	5,580,617	5,747,717
Additions to Fund			3,645,000	
ENDING FUND BALANCE	7,683,334	4,910,479	5,747,717	(0)
<u>Water/Wastewater Tap Fund</u>				
Beginning Fund Balance	1,210,353	1,834,990	2,320,690	2,388,690
Appropriations		151,500		
Additions to Fund	624,637	637,200	68,000	
ENDING FUND BALANCE	1,834,990	2,320,690	2,388,690	2,388,690
<u>Water/Wastewater Impact Fee Funds</u>				
Beginning Fund Balance	1,541,795	1,669,503	2,269,692	4,197,833
Appropriations	706,612	1,124,423	353,031	
Additions to Fund	834,320	1,724,613	2,281,171	1,000,000
ENDING FUND BALANCE	1,669,503	2,269,692	4,197,833	5,197,833



Department Summaries

*Non-Departmental
Administration
Development & Neighborhood Services
Code Compliance
Parks Department
Municipal Court
Police Department
Streets Department
Fire Department
Library Department
Building Maintenance
Water/Wastewater Department
Utility Billing Department*

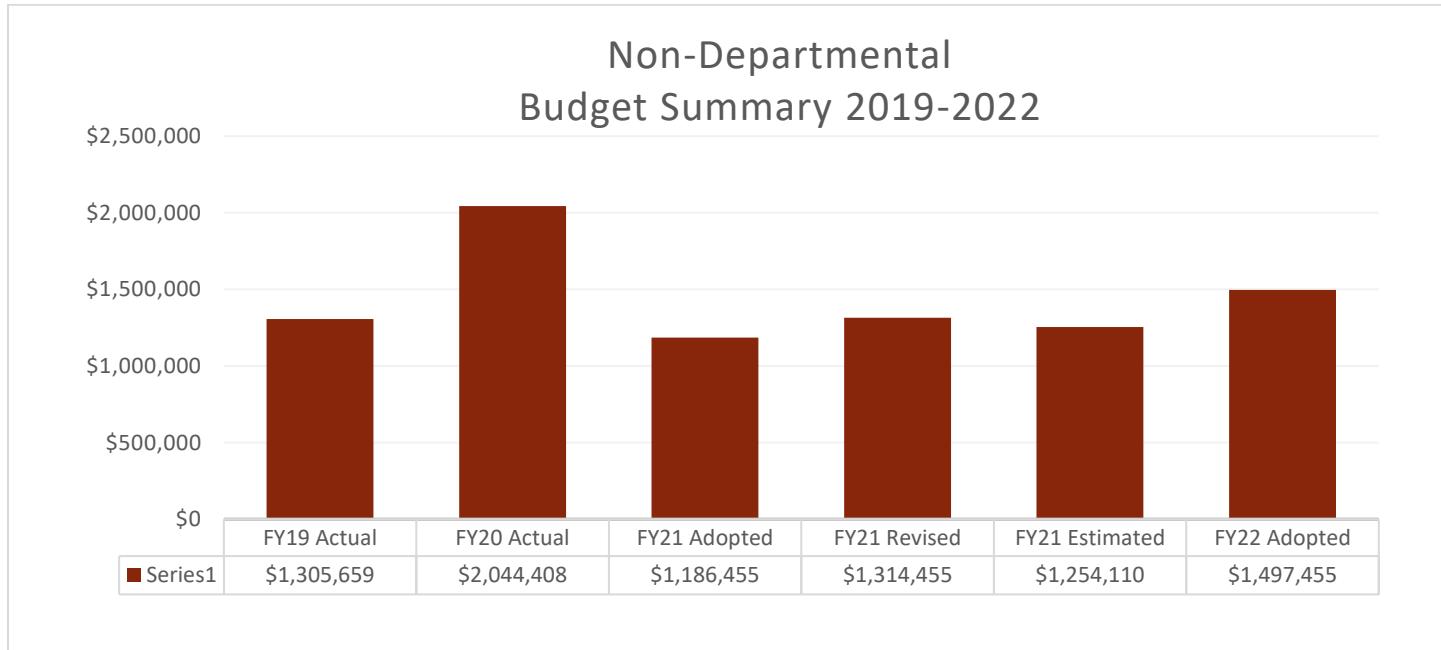




Non-Departmental Summary

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

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



Department Expenditures:

	FY19 Actual	FY20 Actual	FY21 Adopted	FY21 Revised	FY21 Estimated	FY22 Adopted
Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operations	\$ 1,305,659	\$ 2,044,408	\$ 1,186,455	\$ 1,314,455	\$ 1,254,110	\$ 1,497,455
IT Computer Replacement Program	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Capital	\$ 0	\$ 8,355	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL	\$ 1,305,659	\$ 2,044,408	\$ 1,186,455	\$ 1,314,455	\$ 1,254,110	\$ 1,497,455



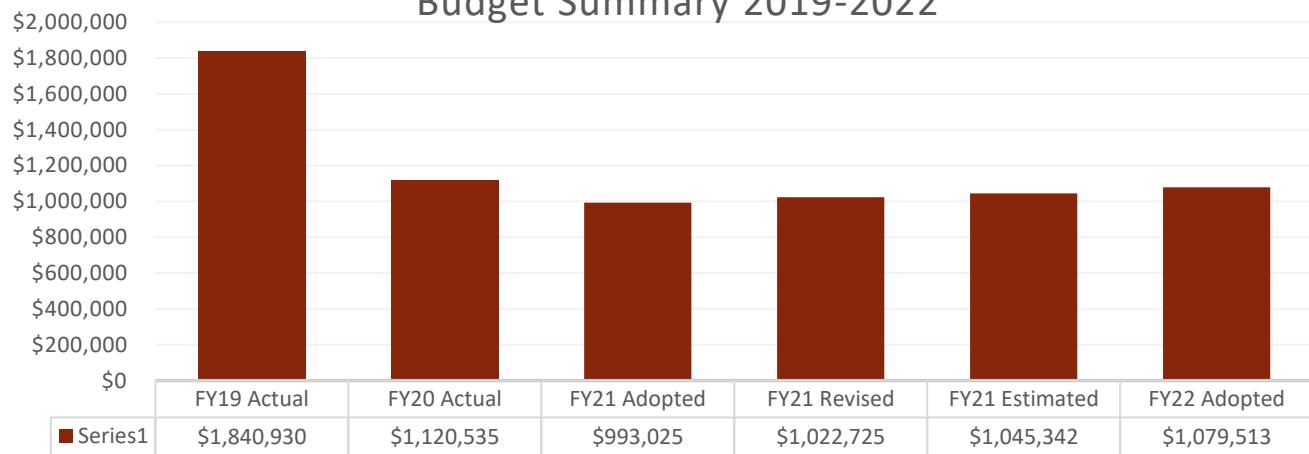
Administration Summary

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



Service Overview: The Administration Department Staff coordinates the operational aspects of the City and facilitates the efforts of the City Manager, City Council, and support roles in responding to the needs of the residents of Melissa. The City Secretary's office is responsible for the administration of City elections, the city-wide Records Management program, and the annual Boards and Commissions appointment process. The overall Administration 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. The Finance Department provides planning and direction for the City's financial activities, including accounting, budgeting, payroll, accounts payable, financial reporting, and debt administration. The Finance Department coordinates with the external auditor, hired by City Council, to monitor internal controls and provides financial reporting to the citizens of Melissa, the Council, the City Manager, City Department heads, bond holders, MIEDC, MCEDC and other Boards and Commissions.

Administration Department Budget Summary 2019-2022



Department Expenditures:

	FY19 Actual	FY20 Actual	FY21 Adopted	FY21 Revised	FY21 Estimated	FY22 Adopted
Personnel	\$ 906,055	\$ 856,798	\$ 860,558	\$ 850,558	\$ 852,662	\$ 927,163
Operations	\$ 491,863	\$ 248,737	\$ 132,467	\$ 172,167	\$ 192,680	\$ 152,350
IT Computer Replacement Program	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Capital	\$ 443,012	\$ 15,000	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL	\$ 1,840,930	\$ 1,120,535	\$ 993,025	\$ 1,022,725	\$ 1,045,342	\$ 1,079,513



Goals & Objectives:

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



Personnel Schedule:

	FY19 Actual	FY20 Actual	FY21 Budgeted	FY22 Adopted
City Manager	1	1	1	1
Finance Director	1	1	1	1
City Secretary	1	1	1	1
Human Resources Manager	1	1	1	1
Accounts Payable	1	1	0	0
Staff Accountant	0	0	1	1
Administrative Assistant	0	0	0	0
Communications/Technology Director	1	0	0	0
Senior Accountant	1	1	1	1
Administrative Intern	0	.5	.5	.5
FULL TIME	7	6	6	6
PART TIME	0	1	1	1

Key Indicators Of Performance:

	FY20 Actual	FY21 Adopted	FY22 Projected
Successful completion of budget, strategic planning and comprehensive plan implementation.	Yes	Yes	Yes
% of General Fund Budgeted Revenues realized	100%	100%	100%
Fund Balance objectives (General Fund) achieved	Yes	Yes	Yes
GFOA Distinguished Budget Award	Yes	Yes	Yes
GFOA Excellence in Financial Reporting (CAFR) Award	Yes	Yes	Yes

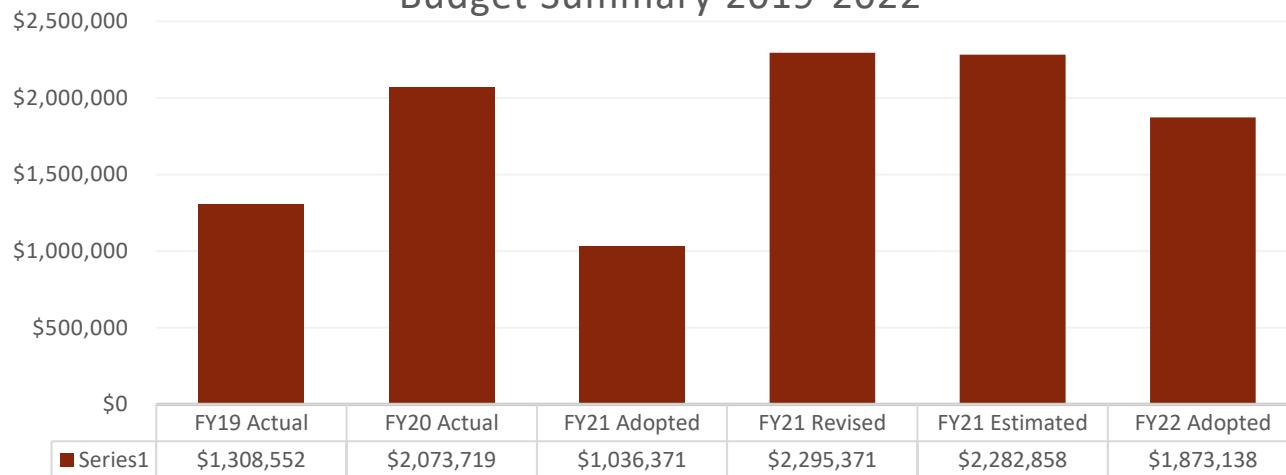
Development & Neighborhood Services Summary

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.



Development & Neighborhood Services Budget Summary 2019-2022



Department Expenditures:

	FY19 Actual	FY20 Actual	FY21 Adopted	FY21 Revised	FY21 Estimated	FY22 Adopted
Personnel	\$ 193,019	\$ 196,653	\$ 293,330	\$ 246,330	\$ 260,139	\$ 347,004
Operations	\$ 1,115,533	\$ 1,877,066	\$ 743,041	\$ 2,049,041	\$ 2,022,719	\$ 1,521,023
IT Computer Replacement Program	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Capital	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,111
TOTAL	\$ 1,308,552	\$ 2,073,719	\$ 1,036,371	\$ 2,295,371	\$ 2,282,858	\$ 1,873,138



Goals & Objectives:

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

Personnel Schedule:

	FY20	FY21	FY22
Development/Neighborhood Services Director	1	1	1
Development Services Manager	0	1	1
Permit Clerk*	.5	.5	.5
Development Assistant	1**	1	1
FULL TIME	2.5	3.5	3.5



Development Services Staff

* Note: Shares 1 Clerk with Utility Billing

** Development Assistant hire postponed until FY21

Key Indicators of Performance:

	FY20 ACTUAL	FY21 ESTIMATED	FY22 PROJECTED
Number of residential permits issued	745	850	700
Total # Permits Issued	1,959	1,800	1,700
Total Dollar Value of Permits Issued	\$392,172,510	\$372,000,000	\$350,000,000

Development of Legacy Ranch Subdivision



Commercial Development at Melissa Village

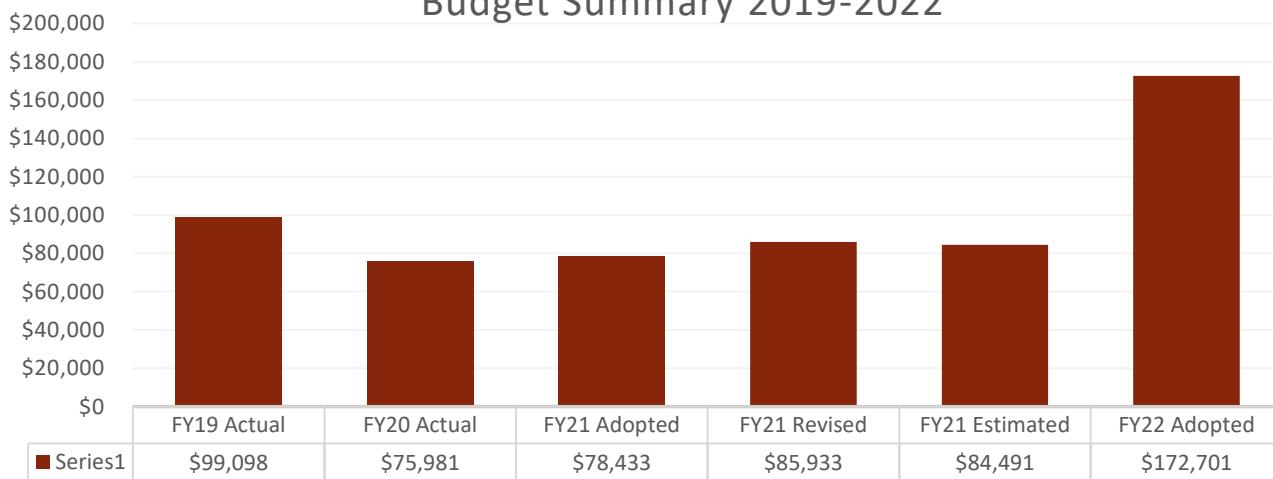


Code Compliance Department Summary

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

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

Code Compliance Department Budget Summary 2019-2022



Department Expenditures:

	FY19 Actual	FY20 Actual	FY21 Adopted	FY21 Revised	FY21 Estimated	FY22 Adopted
Personnel	\$ 71,791	\$ 52,508	\$ 66,093	\$ 66,093	\$ 68,174	\$ 147,566
Operations	\$ 27,307	\$ 23,472	\$ 12,340	\$ 19,840	\$ 16,317	\$ 25,135
IT Computer Replacement Program	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Capital	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL	\$ 99,098	\$ 75,981	\$ 78,433	\$ 85,933	\$ 84,491	\$ 172,701



Personnel Schedule:

	FY19	FY20	FY21	FY22
Code Compliance Officer	1	1	1	2
FULL TIME	1	1	1	2
PART TIME	0	0	0	0

Goals & Objectives:

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



Key Indicators Of Performance:

	FY20 ACTUAL	FY21 ESTIMATED	FY22 ADOPTED
% of Citizen Complaints Investigated Within 24 Business Hours of Receipt	95%	95%	95%
% of Code Issues Resolved via Voluntary Compliance	95%	95%	95%
# of Code Issues Investigated	775	750	800
# of Hours of Training	40	40	40



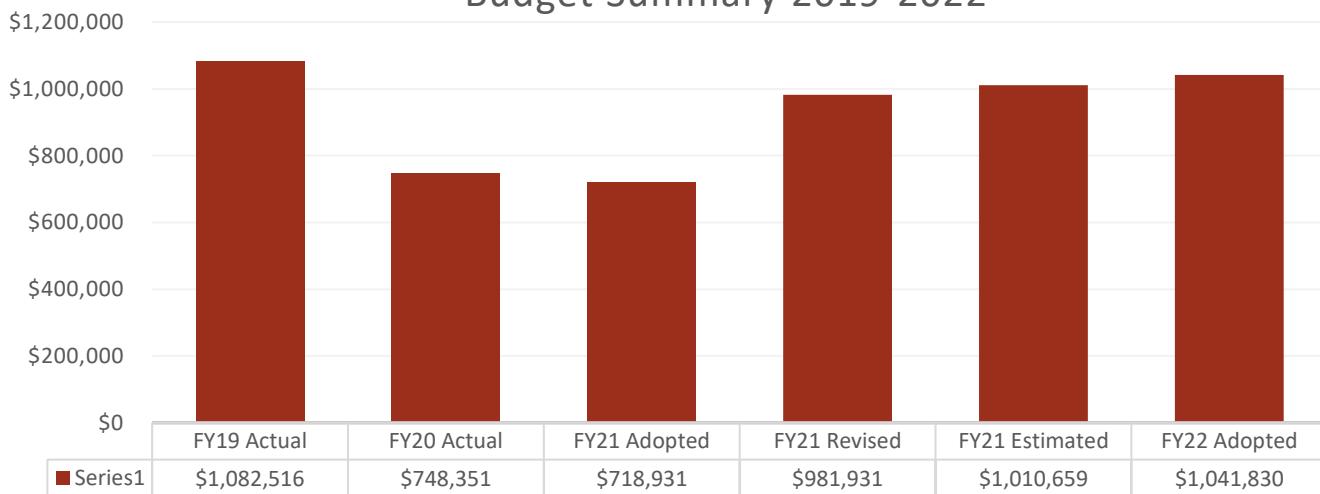
Parks Department Summary

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

Service Overview: The Parks Department maintains the grounds, playground equipment, and city recreation facilities. The Parks Department works as a liaison between the City and maintenance contractors. In addition, 40 acres of the 100 acre Sports Facility-Z-Plex, are now regularly maintained by the City. Plus, the City now regularly maintains Country Ridge Park's 27 acres which transitioned to the City at the end of April 2018. In 2021, the City plans to develop roughly 25 acres of the 90-Acre Park. In 2022, the City plans development around Lake Perry Fisher.



Parks Department Budget Summary 2019-2022



Department Expenditures:

	FY19 Actual	FY20 Actual	FY21 Adopted	FY21 Revised	FY21 Estimated	FY22 Adopted
Personnel	\$ 237,970	\$ 244,945	\$ 248,305	\$ 261,305	\$ 264,305	\$ 323,922
Operations	\$ 638,320	\$ 503,406	\$ 470,626	\$ 720,626	\$ 746,353	\$ 717,908
IT Computer Replacement Program	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Capital	\$ 206,225	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL	\$ 1,082,516	\$ 748,351	\$ 718,931	\$ 981,931	\$ 1,010,659	\$ 1,041,830

Did You Know?

Melissa maintains acres of parks, grounds, and trails!

229



Melissa is now home to D-Bat and the Doug Out Sports Grill located at the Z-Plex!

Visit www.melissasports.com for more details.

**Personnel Schedule:**

	FY20	FY21	FY22
Park Superintendent	1	1	1
Maintenance Worker	2	2	3
FULL TIME	3	3	4
PART TIME	0	0	0



Parks Department Staff

Goals & Objectives:

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

Key Indicators Of Performance:

	FY20 Actual	FY21 Estimated	FY22 Adopted
Number of Community Events	2	6	6
Acres of Parks/Grounds Maintained + Trails	181	229	257
Medians/Right of Ways Maintained	4	5	6

Note:

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



Zadow Park



Z-Plex Sports Complex

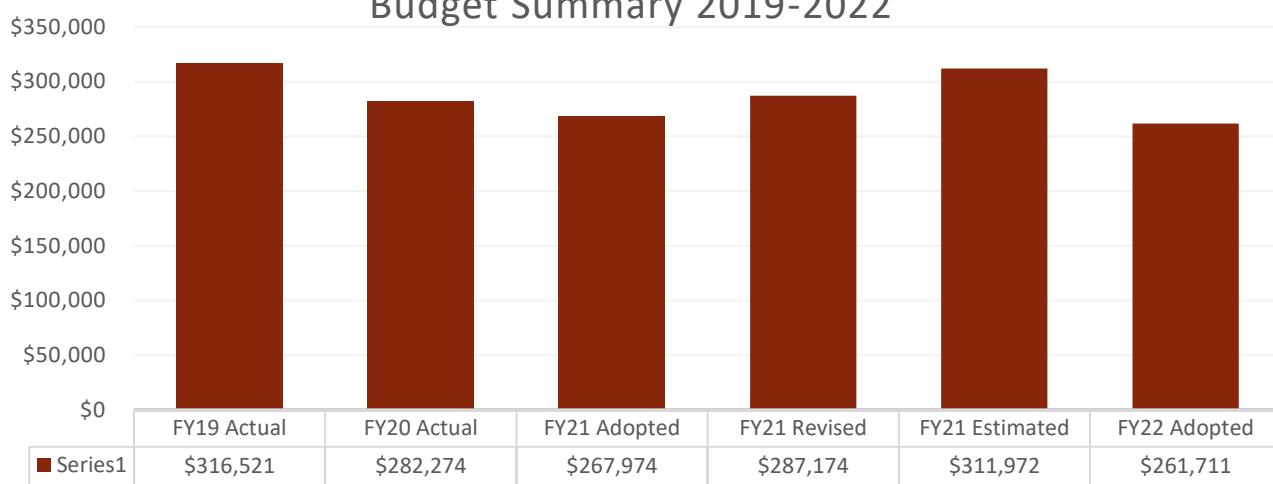
Municipal Court Summary

Purpose Statement: The Purpose of the Municipal Court is to provide the public with a fair, impartial and unbiased court system for the person charged with the offenses, in accordance with the Code of Criminal Procedures and the Rules of Criminal Evidence. The City of Melissa Municipal Court strives to courteously respond to requests for information from the public; and to perform responsible collection of assessed fines and fees and efficient docketing of cases for adjudication.



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

Municipal Court Department Budget Summary 2019-2022



Department Expenditures:

	FY19 Actual	FY20 Actual	FY21 Adopted	FY21 Revised	FY21 Estimated	FY22 Adopted
Personnel	\$ 159,509	\$ 138,764	\$ 146,794	\$ 131,794	\$ 132,877	\$ 140,431
Operations	\$ 157,004	\$ 143,510	\$ 121,180	\$ 155,380	\$ 179,095	\$ 121,280
Capital	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL	\$ 316,512	\$ 282,274	\$ 267,974	\$ 287,174	\$ 311,972	\$ 261,711



CITY OF MELISSA ANNUAL BUDGET FY22

Personnel Schedule:

	FY20	FY21	FY22
Court Administrator	1	1	1
Court Clerk (PT)	1	1	1
Warrant Officer (PT) – position in Police Dept	0	0	0
FULL TIME	1	1	1
PART TIME	1	1	1

Goals & Objectives:

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

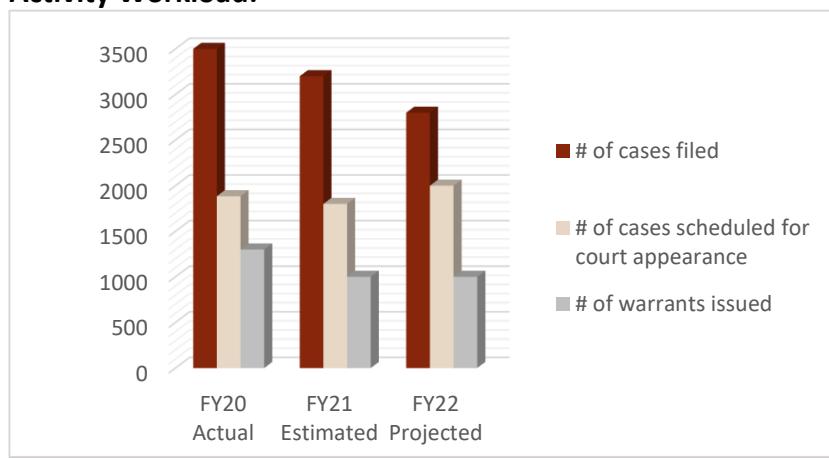
Key Indicators Of Performance:

	FY20 ACTUAL	FY21 ESTIMATED	FY22 ADOPTED
Number of Warrants cleared	422	730	750
Warrants cleared through Warrant Round Up	77	N/A*	100
Warrant Fine Revenue collected during Warrant Round Ups	\$11,415	N/A*	\$18,000

*2020 COVID Pandemic



Activity Workload:



	FY20 Actual	FY21 Estimated	FY22 Adopted
# of cases filed	3,500	3,200	2,800
# of cases scheduled for court appearance	1,884	1,800	2,000
# of warrants issued	1,300	1,000	1,000
Municipal Court fine revenue retained by City	\$148,276	\$250,000	260,000



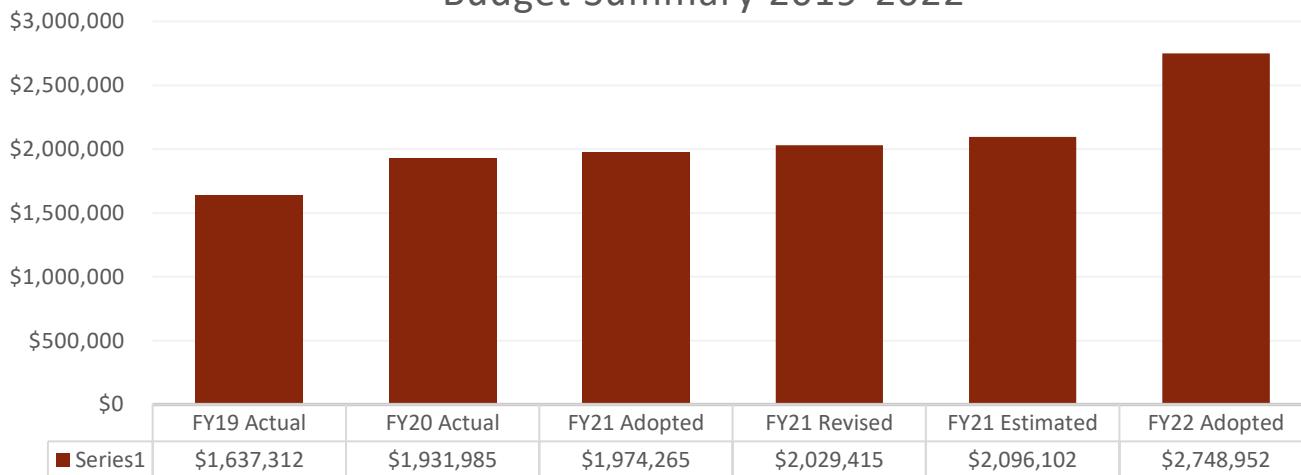
Police Department Summary



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

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

Police Department Budget Summary 2019-2022



Department Expenditures:

	FY19 Actual	FY20 Actual	FY21 Adopted	FY21 Revised	FY21 Estimated	FY22 Adopted
Personnel	\$ 1,292,585	\$ 1,571,312	\$ 1,648,587	\$ 1,687,237	\$ 1,748,015	\$ 2,307,784
Operations	\$ 298,435	\$ 329,789	\$ 295,278	\$ 311,778	\$ 317,651	\$ 422,687
IT Computer Replacement Program	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Capital	\$ 46,293	\$ 30,884	\$ 30,400	\$ 30,400	\$ 30,436	\$ 18,481
TOTAL	\$ 1,637,312	\$ 1,931,985	\$ 1,974,265	\$ 2,029,415	\$ 2,096,102	\$ 2,748,952

Goals & Objectives:

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



CITY OF MELISSA ANNUAL BUDGET FY22

Personnel Schedule:

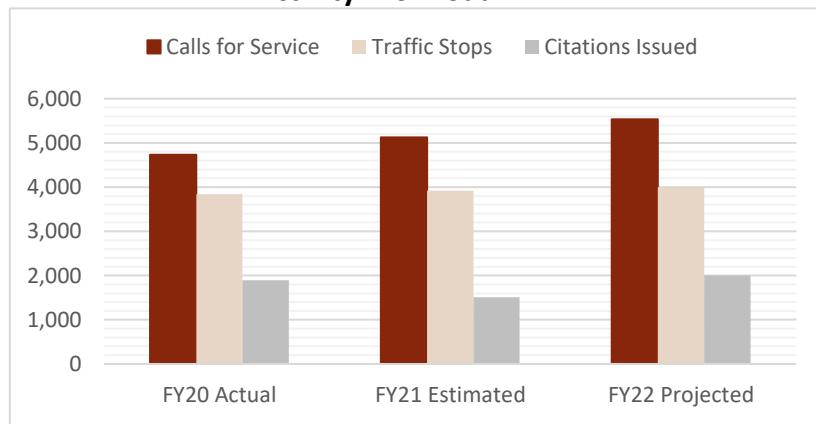
	FY20	FY21	FY22	NOTES
Chief of Police	1	1	1	
Assistant Chief	1	1	1	
Administrative Sergeant	1	1	1	
Patrol Sergeant	2	2	2	
Detective	1	1	2	
Patrol Officer	8	10	11	
Police Services Officer	1	1	1	
Admin Assistant (PT)	0	0	1	
Part Time Warrant Officer	1	1	1	Transitioned from Court
Reserve Officer	4	4	4	
FULL TIME	15	17	19	
PART TIME	1	1	2	
RESERVE OFFICER	4	4	4	



Key Indicators of Performance:

	FY20 Actual	FY21 Estimated	FY22 Adopted
Average Number Officer Initiated Calls as a % of Total Calls	55%	37%	46%
Cases Received/Cleared	532/387 72%	642/492 76%	674/471 70%

Activity Workload



	FY20 Actual	FY21 Estimated	FY22 Projected
Calls for Service	4,732	5,125	5,535
Traffic Stops	3,838	3,921*	4,000
Citations Issued	1,896	1,509	2,000

*Denotes a reduction in traffic stops and citations issued during the 2020-2021 FY due to the COVID -19 pandemic.



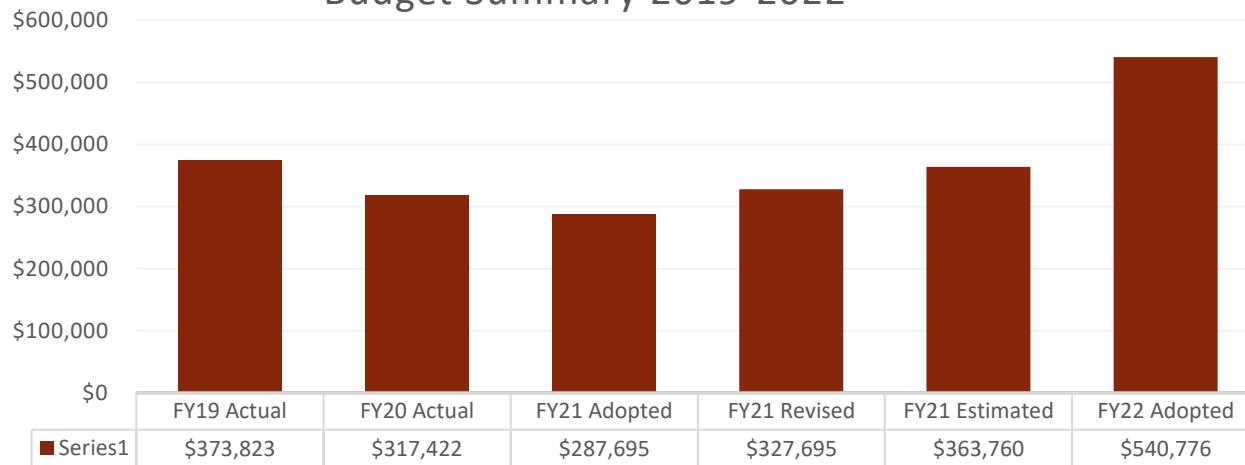
Streets Department Summary

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

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



Streets Department Budget Summary 2019-2022



Department Expenditures:

	FY19 Actual	FY20 Actual	FY21 Adopted	FY21 Revised	FY21 Estimated	FY22 Adopted
Personnel	\$ 36,096	\$ 36,566	\$ 30,995	\$ 30,995	\$ 29,438	\$ 33,125
Operations	\$ 267,392	\$ 280,856	\$ 256,700	\$ 296,700	\$ 334,322	\$ 491,651
IT Computer Replacement Program	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Capital	\$ 70,335	\$ 0	\$ 0	\$ 0	\$ 0	\$ 16,000
TOTAL	\$ 373,823	\$ 317,422	\$ 287,695	\$ 327,695	\$ 363,760	\$ 540,776



Goals & Objectives:

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

Did You Know?

121.12 miles

of streets are maintained by the
City of Melissa

Personnel Schedule:

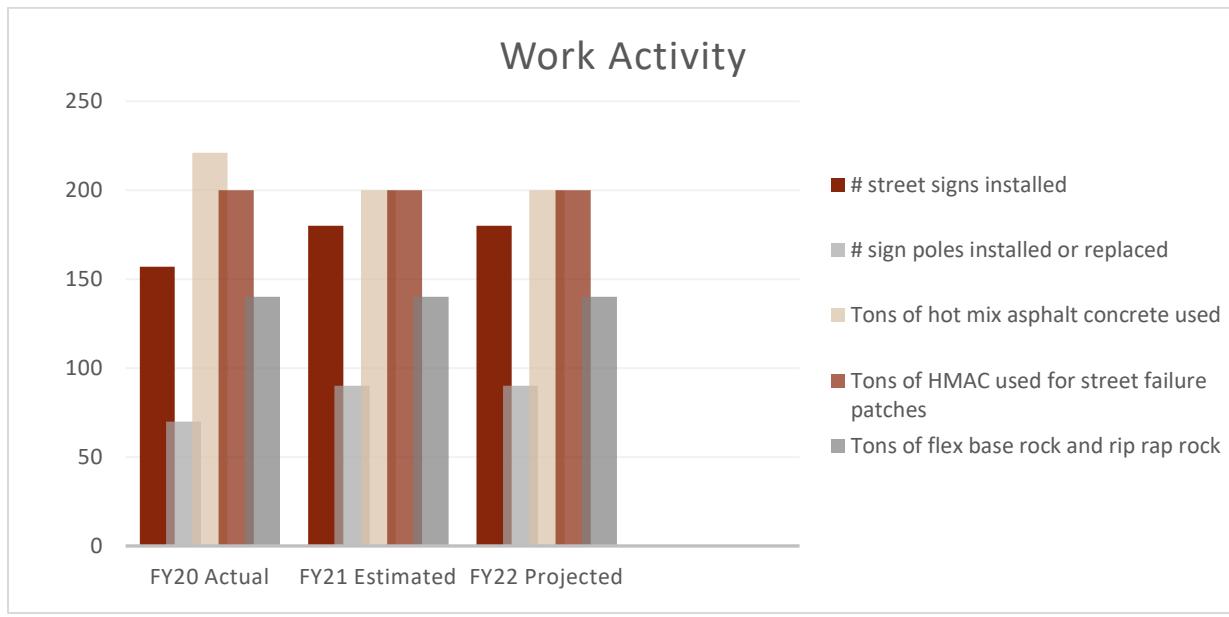
	FY20	FY21	FY22
Maintenance Technician	.5	.5	.5
FULL TIME	.5	.5	.5
PART TIME	0	0	0

*½ Street Maintenance worker shared with Water Dept. beginning with 12-13 budget

Key Indicators Of Performance:

	FY20 Actual	FY21 Estimated	FY22 Adopted
% of Annual Line Mile Scheduled Maintenance Completed	100%	100%	100%
% of Emergency Calls Responded to Within 4 Hours or Less	100%	100%	100%
# of street signs installed	157	180	180
# of sign poles installed or replaced	70	90	90
Tons Hot Mix asphalt for repairs	221	200	200
Tons HMAC used for repairs	200	200	200
Tons Flex Base rock/Rip rap rock used for repairs	140	140	140

Work Activity



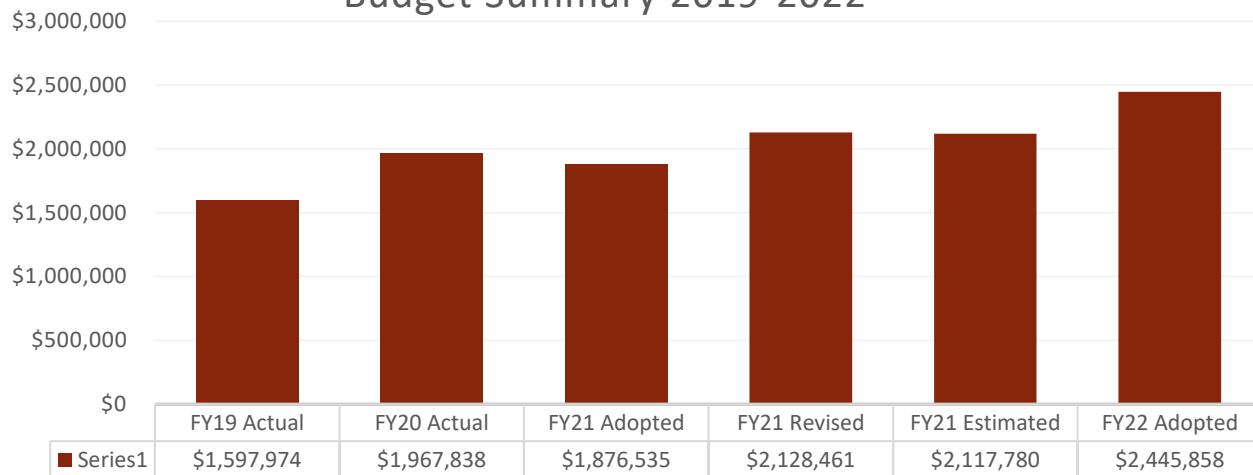
Fire Department Summary



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

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

Fire Department Budget Summary 2019-2022



Department Expenditures:

	FY19 Actual	FY20 Actual	FY21 Adopted	FY21 Revised	FY21 Estimated	FY22 Adopted
Personnel	\$ 997,373	\$ 1,361,600	\$ 1,338,858	\$ 1,468,784	\$ 1,477,519	\$ 1,792,057
Operations	\$ 361,211	\$ 459,449	\$ 387,606	\$ 509,606	\$ 493,916	\$ 461,281
IT Computer Replacement Program	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Capital	\$ 239,390	\$ 146,790	\$ 150,071	\$ 150,071	\$ 146,345	\$ 192,520
TOTAL	\$ 1,597,974	\$ 1,967,838	\$ 1,876,535	\$ 2,128,461	\$ 2,117,780	\$ 2,445,858



Goals & Objectives:

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

Personnel Schedule:

	FY20	FY21	FY22
Fire Chief	1	1	1
Assistant Fire Chief	1	0	0
Division Chief	1	1	1
Admin Assistant	0	1	1
Captains	3	3	3
Engineers	3	3	3
Firefighters (FT)	3	6	6
PT Fire Inspector	0	1	1
FULL TIME	12	15.5	15.5
PART TIME	1.5*	.5*	.5*
RESERVE MEMBERS	2	2	2

*PT FF used for backfill

	FY20	FY21	FY22
TCFP *Firefighter/Paramedic	21	15	15
TCFP *Firefighter/EMT	9	4	4

*TCFP = Texas Commission on Fire Protection.



Key Indicators Of Performance:

	FY20 Actual	FY21 Estimated	FY22 Adopted
FIRE SUPPRESSION:			
Total runs per year	1,610	1,771	1,948
Total training hours per year	5,147	13,928	5,100
Certifications earned by firefighters	20	13	21
Volunteer staffing hours	3,067	1,039	750
FIRE PREVENTION:			
ISO Rank	2	2	1
Certificate of Occupancies issued	21	17	34
Fire Inspections	253	300	320



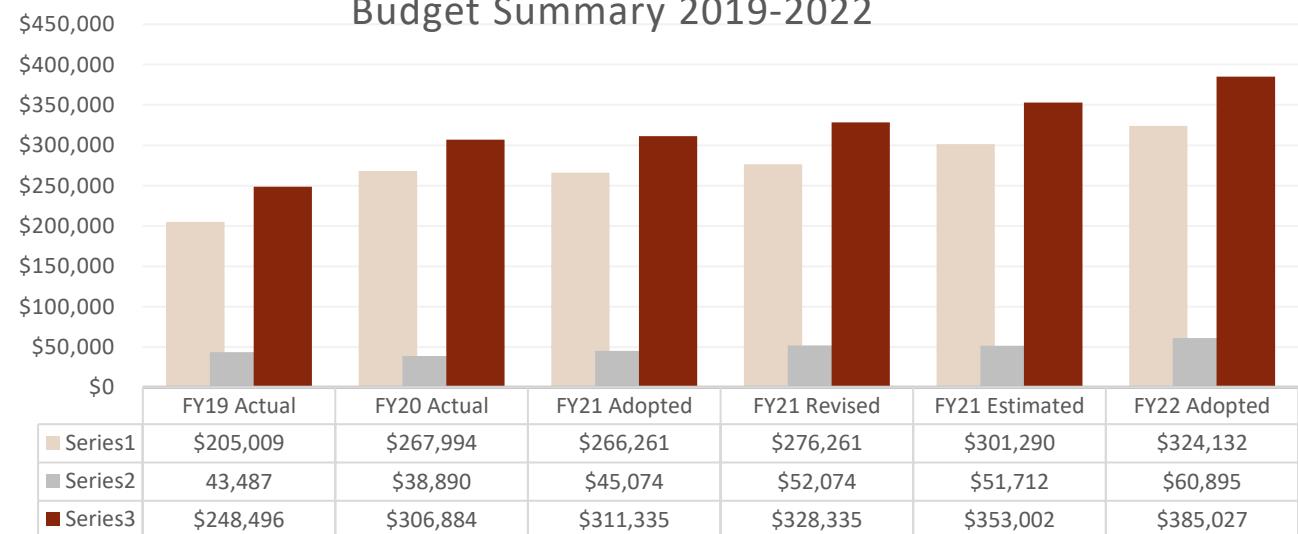
Prestigious ISO Rating Class
*Insurance Services Office (ISO) evaluated the Melissa Fire Dept. and awarded it with a **Class 2 rating**. Rates are based on a 1-10 scale with 1 being the highest.*

Information Technology Department Summary

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

Service Overview: The City contracts with an independent technology consultant, The Fulcrum Group, Inc., to provide Managed IT Services for the City, including network administration, hardware installation and support, and information systems support as needed for key systems including critical public safety operations. Under the direction of the City Manager, IT works both strategically and tactically with all City Departments to ensure the cost-effective acquisition, deployment, implementation and support of technology to improve both the efficiency and effectiveness of city services delivery. Additionally, The City of Melissa ensures that best practices and compliance with all information security and record retention requirements are upheld. The City is an ever-growing community with several remote sites that require special attention to network continuity and security of city protected information. The proposed budget for Fiscal Year 2022 is taking a strong look at updating our core network infrastructure to ensure those security requirements are met and that the digital information stored by the City of Melissa is protected. Below you will see a split cost between General Technology Fund (70%) and Water Technology Fund (30%), depicting a total sum of funds for Fiscal Year 2022.

* Information Technology Budget Summary 2019-2022



Department Expenditures:

	FY19 Actual	FY20 Actual	FY21 Adopted	FY21 Revised	FY21 Estimated	FY22 Adopted
Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operations (General Fund)	\$ 205,009	\$ 267,994	\$ 266,261	\$ 276,261	\$ 301,290	\$ 324,132
Operations (Water Fund)	\$ 43,487	\$ 38,890	\$ 45,074	\$ 52,074	\$ 51,712	\$ 60,895
Capital	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL	\$ 248,496	\$ 306,884	\$ 311,335	\$ 328,335	\$ 353,002	\$ 385,027

*IT expenses were consolidated into one department. Previously under all other departments.



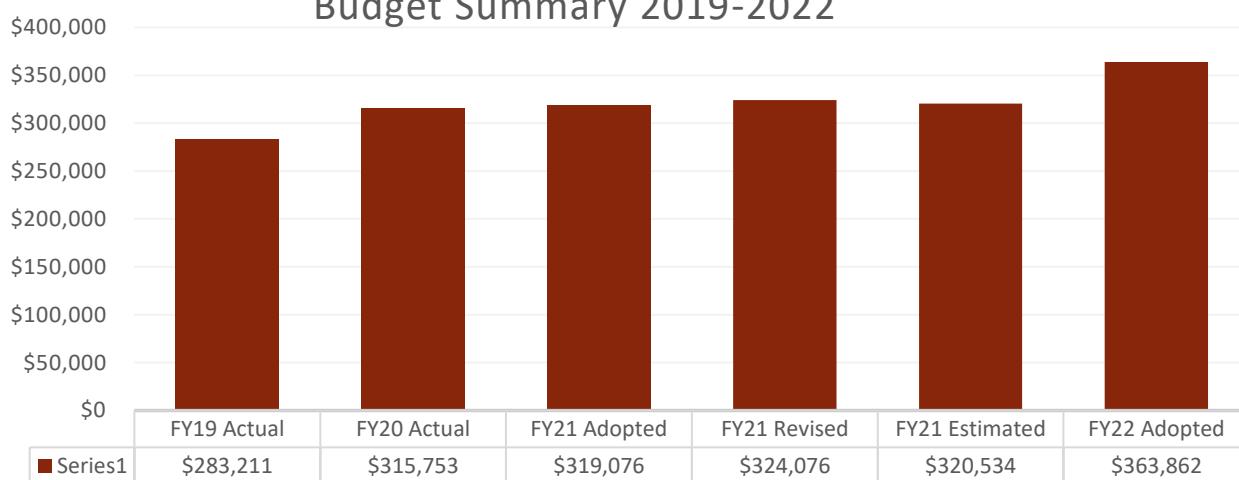
Library Summary

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

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



Library Department Budget Summary 2019-2022



Department Expenditures:

	FY19 Actual	FY20 Actual	FY21 Adopted	FY21 Revised	FY21 Estimated	FY22 Adopted
Personnel	\$ 233,588	\$ 261,729	\$ 262,229	\$ 264,229	\$ 266,192	\$ 297,700
Operations	\$ 49,622	\$ 54,024	\$ 56,847	\$ 59,847	\$ 54,342	\$ 66,162
IT Computer Replacement Program	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Capital	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL	\$ 283,211	\$ 315,753	\$ 319,076	\$ 324,076	\$ 320,534	\$ 363,862



**Goals & Objectives:**

- Ensure that communication of library information and services is available to all using a variety of sources.
- Promote high quality programs and services for all ages and diverse populations and various levels of literacy.
- Provide public access to information technology; desktop computing, WiFi, basic skills and Biblionix interaction.
- Youth Services will continue some online virtual programs as they did during the COVID-19 Pandemic where 100% of our programs became virtual; as of June 2021 started in person programming.
- Youth Services Librarians will investigate the implementation of the program, '1000 Books Before Kindergarten' as it correlates with the Family Place program.
- Youth Services Librarians will continue planning programming for Summer Reading, Halloween, Baby Storytime (newborns-2 years), Family Storytime, and programming for tweens/teens such as Everything Teen Club and Teen Activities Board/Group.
- Continue to support local and regional library staff learning.
- Continue encouraging volunteers from community service assignments, schools, and organizations.
- Continue fine free program, winter wear collection and North Texas Feed the Need program support.

**Personnel Schedule:**

	FY20	FY21	FY22
Library Director	1	1	1
Tech/Materials Library Clerk	1	1	1
Youth Services Librarians	2	2	2
Children's Librarian	0	0	
Clerk (PT)	2	2	2
FULL TIME	4	4	4
PART TIME (FTE)	.5	.5	.5
ON-CALL/CONTRACT STAFF	1	1	1

Did You Know?

Melissa Public Library is home to: 17,720 books

Key Indicators Of Performance:

	FY20 Actual**	FY21 Estimated	FY22 Adopted
Rate of Collection Turnover	2.3%	2.5%	2.6%
Circulation Per Capita	3	3.5	4
ACTIVITY WORKLOAD			
➤ Number of Items Circulated	48,536	52,000	54,000
➤ Number of Library Visitors	18,510	25,000	30,000
➤ Library Program Attendance***	2,194/101 prog.	4,500/200 prog.	6,500/300 prog.

**Due to the COVID-19 Pandemic, a drastic decrease was expected as patrons were not allowed inside the library from mid-March to mid-June 2020. Though the library provided programs online and curbside services to check materials out, the inability to enter the library will have an adverse effect on material checkouts, number of library visitors, and library program attendance. The library fully opened May 2021 and returned to in person programming June 2021.

***Library Program Attendance for FY20 does not include virtual program visits.

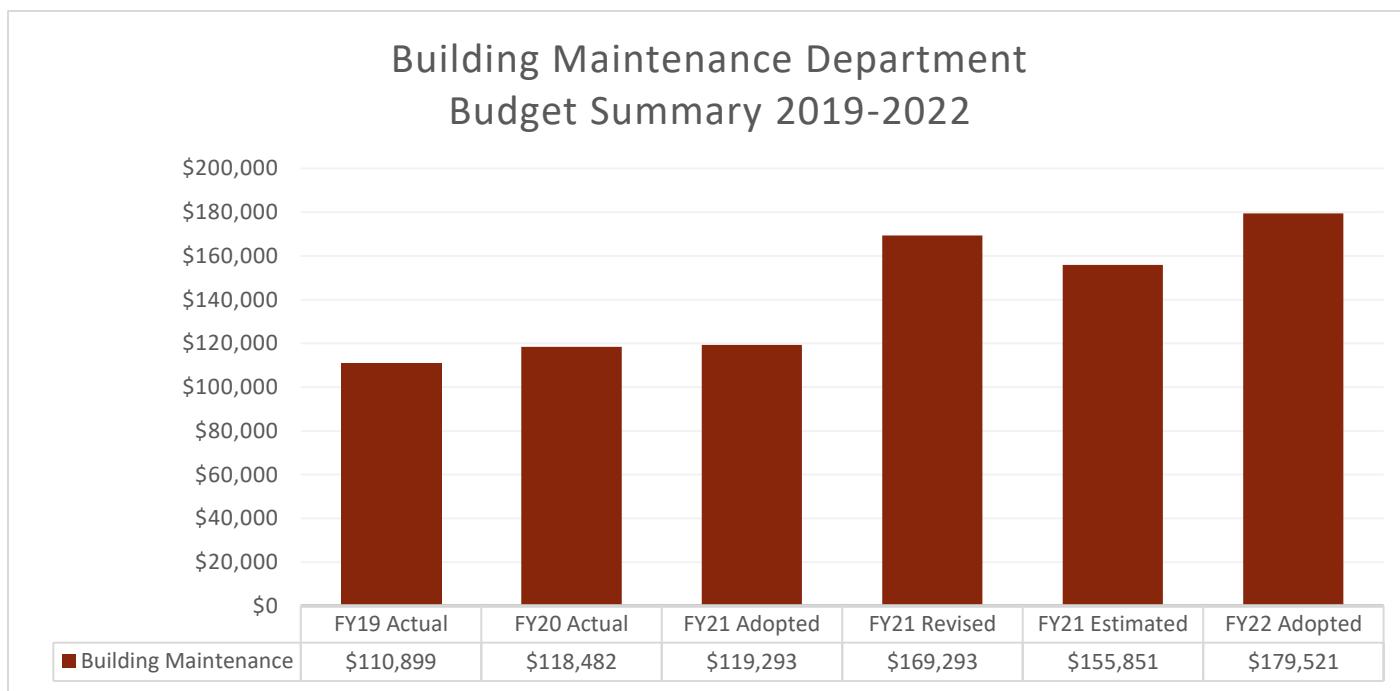


Building Maintenance Summary

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

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

Building Maintenance Department Budget Summary 2019-2022



Department Expenditures:

	FY19 Actual	FY20 Actual	FY21 Adopted	FY21 Revised	FY21 Estimated	FY22 Adopted
Operations	\$ 110,899	\$ 118,482	\$ 119,293	\$ 169,293	\$ 155,851	\$ 179,521
Capital	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL	\$ 110,899	\$ 118,482	\$ 119,293	\$ 169,293	\$ 155,851	\$ 179,521



Goals & Objectives:

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

Personnel Schedule:

	FY20	FY21	FY22
Vacant	0	0	0

*Building Maintenance is supported through the Parks & Grounds Department.

Key Indicators Of Performance:

	FY20 Actual	FY21 Estimated	FY22 Projected
Total square footage of facilities maintained	64,071	64,071	64,671
# of building & facilities maintained	11	11	12

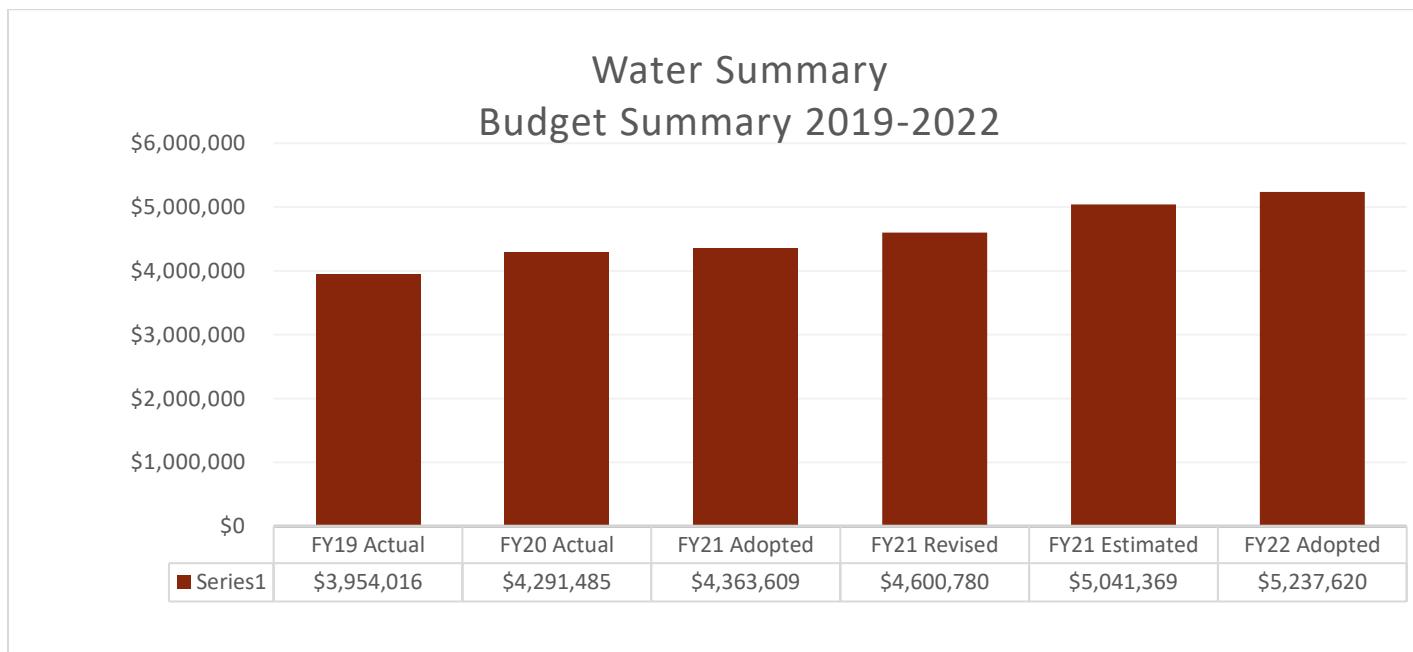


Water Summary

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



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



Department Expenditures:

	FY19 Actual	FY20 Actual	FY21 Adopted	FY21 Revised	FY21 Estimated	FY22 Adopted
Personnel	\$ 380,524	\$ 570,188	\$ 658,774	\$ 628,774	\$ 631,451	\$ 1,055,409
Operations	\$ 3,200,415	\$ 3,654,622	\$ 3,664,880	\$ 3,972,006	\$ 4,409,981	\$ 4,017,211
Capital	\$ 373,076	\$ 66,675	\$ 39,955	\$ 0	\$ 0	\$ 165,000
IT Computer Replacement Program	\$ 0	\$ 0	\$ 0		\$ 0	\$ 0
TOTAL	\$ 3,954,016	\$ 4,291,485	\$ 4,363,609	\$ 4,600,780	\$ 5,041,369	\$ 5,237,620

**Goals & Objectives:**

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

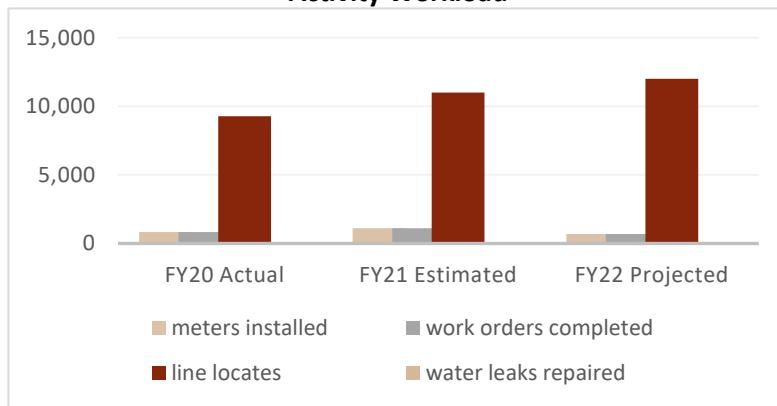
Personnel Schedule:

	FY20	FY21	FY22
Public Works Director	1	1	1
Assistant Public Works Director	0	0	1
Maintenance Workers *	7.5	6.5	10.5
FULL TIME	8.5	7.5	12.5
PART TIME	0	0	0

* Shares 1 Street Maintenance position with the General Fund.



Did You Know? **104.44 miles** of water lines are maintained by the City of Melissa.

Activity Workload

	FY20 Actual	FY21 Estimated	FY22 Projected
Meters installed	824	1,100	700
Work orders completed	824	1,100	700
Line locates	9,283	11,000	12,000
Water leaks repaired	78	40	40

Key Indicators Of Performance:

	FY20 Actual	FY21 Estimated	FY22 Projected
All meters installed within 72 hours	100%	100%	100%
Complaints addressed within 24-48 hours or less	100%	100%	100%
Repaired leaks within 24 hours or less of notification	98%	99%	99%
*Total number of Service Orders for Public Works (All Departments)	5358	6040	6200

*Total number of Service Orders for Public Works include meter read off/on, meter install, meter repair, 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 preventative maintenance. Also, Street Department items such as emergency pothole repairs, storm debris removal, sign/sign post repairs or replacements, add/remove signage, special sign requests, street sweeping/cleaning, sidewalk repairs, street light repairs, and drainage maintenance/repair.

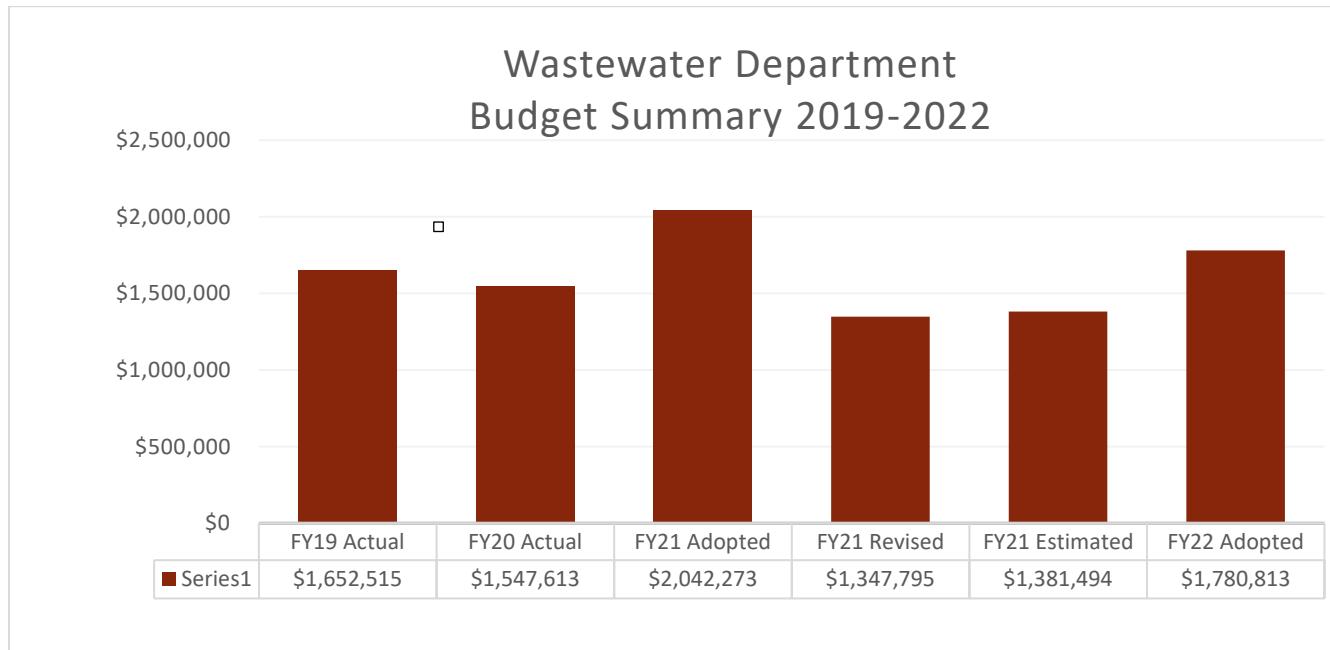


Wastewater Summary

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



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



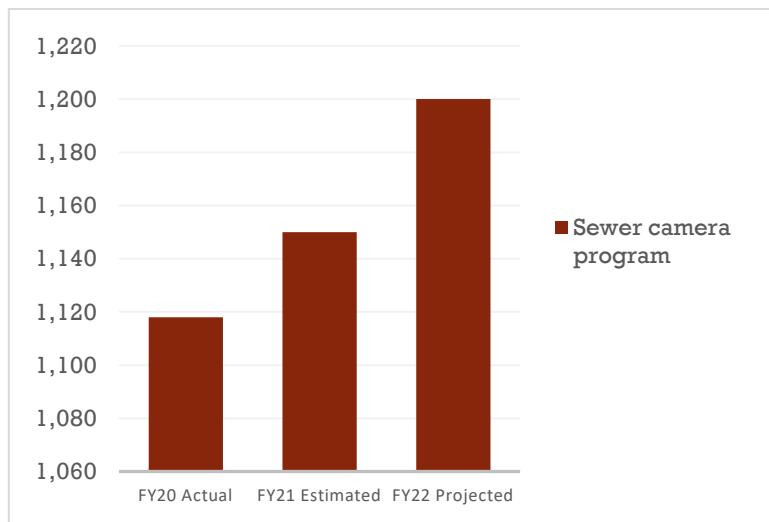
Department Expenditures:

	FY19 Actual	FY20 Actual	FY21 Adopted	FY21 Revised	FY21 Estimated	FY22 Adopted
Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operations	\$ 1,652,515	\$ 1,547,613	\$ 2,042,273	\$ 1,347,795	\$ 1,381,494	\$ 1,780,813
Capital	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL	\$ 1,652,515	\$ 1,547,613	\$ 2,042,273	\$ 1,347,795	\$ 1,381,494	\$ 1,780,813

*The Water Rate Study separated the debt between Water & Wastewater as an effort of equity in expenses and rates.

**Goals & Objectives:**

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

**Activity Workload:**

	FY20 Actual	FY21 Estimated	FY22 Projected
Sewer camera program (based on new installs)	1118	11500	1200
Track number of sewer stoppage	8	12	12

Personnel Schedule:

	FY20	FY21	FY22
Public Works Director	1	1	1
Assistant Public Works Director	0	0	1
Maintenance Workers	7.5	6.5	10.5
FULL TIME	8.5	8.5	12.5

*Public Works Personnel support both Water and Wastewater Departments.

Key Indicators Of Performance:

	FY20 Actual	FY21 Estimated	FY22 Projected
Response to customer calls within 24-72 hours	100%	100%	100%
Work orders identified and solved	1118	1150	1200



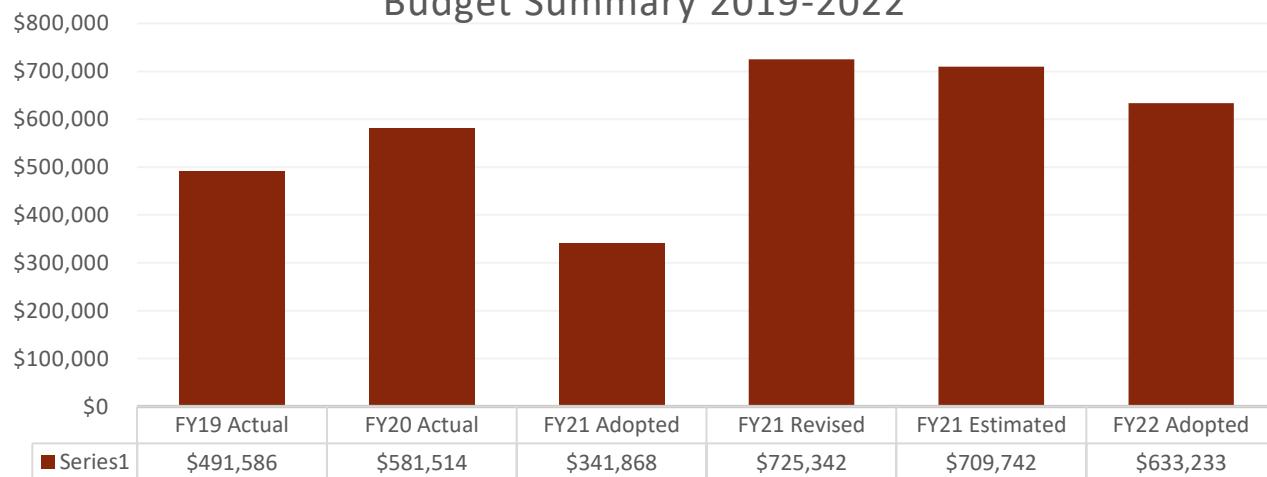
Utility Billing Summary



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. As we continue to be the first point of contact for the city, we continue to strive in providing excellent customer service that will exceed expectations.

Utility Billing Department Budget Summary 2019-2022



Department Expenditures:

	FY19 Actual	FY20 Actual	FY21 Adopted	FY21 Revised	FY21 Estimated	FY22 Adopted
Personnel	\$ 154,602	\$ 227,999	\$ 257,992	\$ 310,192	\$ 312,658	\$ 356,166
Operations	\$ 336,984	\$ 353,515	\$ 83,876	\$ 415,150	\$ 397,084	\$ 277,067
TOTAL	\$ 491,586	\$ 581,514	\$ 341,868	\$ 725,342	\$ 709,742	\$ 633,233

**Goals & Objectives:**

- To reduce the number of calls by utilizing Aclara One and our new Meter Tech position by keeping a firm grasp on consumption history and possible leaks throughout the city before billed to the customers.
- To effectively communicate to our customers the importance of signing up for the online portal to keep track of their usage and sign up for alerts that would effectively benefit our water customers.
- Continue to exhibit and provide customer service that will reflect the City of Melissa's Mission and Vision.

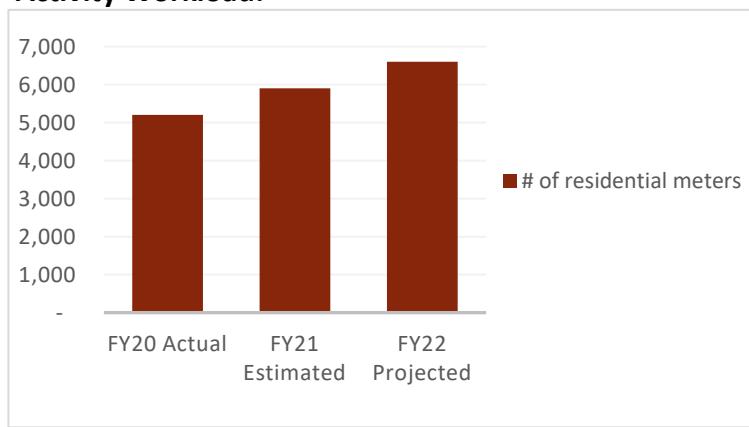
**Personnel Schedule:**

	FY20	FY21	FY22
Customer Relations Director	0	1	1
Utility Billing Clerk *	2.5	2.5	2.5
Administrative Services Manager	1	0	0
Meter Tech	0	1	1
FULL TIME	3.5	4.5	4.5

* Shares 1 Clerk with Development Services Department

Key Indicators Of Performance:

	FY20 Actual	FY21 Estimated	FY22 Projected
# of registered users on the online portal	3,877 users	4,650 users	4,800 users
# of payments made on the online portal	14,257 transactions	26,000 transactions	29,000 transactions

Activity Workload:

Total # of residential meters	FY20 Actual	FY21 Estimated	FY22 Projected
5,201	5,201	5,900	6,600



Personnel Overview

Personnel Overview



Personnel Overview

	FY17	FY18	FY19	FY20	FY21	FY22
Administration	5.0	7.0	7.0	6.5	6.5	6.5
Non-Departmental	0.0	0.0	0.0	0.0	0.0	0.0
Building Maintenance	0.0	0.0	0.0	0.0	0.0	0.0
Code Compliance	1.0	1.0	1.0	1.0	1.0	2.0
Dev & Neighborhood Services	2.5	2.5	2.5	2.5	3.5	3.5
Fire	9.0	9.0	10.5	13.5	15.5	15.5
Library	4.0	4.0	4.5	4.5	4.5	4.5
Municipal Court	2.0	2.0	2.0	1.5	1.5	1.5
Parks	2.0	3.0	3.0	3.0	3.0	4.0
Police	12.0	13.0	13.0	15.5	17.5	20.0
Streets	0.5	0.5	0.5	0.5	0.5	0.5
General Fund Total	38.0	42	44	48.5	53.5	58
	FTE	FTE	FTE	FTE	FTE	FTE
	FY17	FY18	FY19	FY20	FY21	FY22
Water/Wastewater	3.5	4.5	4.5	8.5	7.5	12.5
Utility Billing	3.5	2.5	2.5	3.5	4.5	4.5
Enterprise Fund Total	7.0	7.0	7.0	12.0	12.0	17.0
	FTE	FTE	FTE	FTE	FTE	FTE
TOTAL CITY PERSONNEL	45.5	49.5	50	60.5	65.5	75
	FTE	FTE	FTE	FTE	FTE	FTE

FTE – Full Time Employee or Equivalent

The City of Melissa personnel numbers have grown at a significantly lower rate than the population growth of the community. The net effect is that the City's employees have been providing a high level of services to more residents annually without the offset of more employees to keep up with the population growth. The FY22 Budget is adding the following positions: (1) Code Officer, (1) Patrol Officer, (1) Part-Time Police Department Administration Assistant, (1) Investigator, (1) Parks Maintenance Worker, and (4) Public Works Maintenance Workers.



Capital Improvement Program (CIP)

Capital Improvement Program





Capital Improvement Program (CIP)

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

The Capital Improvement Plans for city infrastructure are designed to allow the City the opportunity to get ahead of the infrastructure demand and place itself in a positive position to begin the planning and installation of infrastructure that helps facilitate advanced economic development for Melissa. The FY19 budget concluded the City's first ten-year CIP, and the continuation of the projects initiated in FY21 will continue in FY22.

PROJECT	FUNDING SOURCE	DESCRIPTION	OPERATING IMPACT	FORECASTED COST UPON COMPLETION	EXPENDED TO DATE	REMAINING BALANCE
Signalization	Certificate of Obligation (2018)	Allows for safe entrance and exit to the State road systems.	None	\$750,000	\$222,210	\$527,790
Downtown Overlay District Roadways	Certificate of Obligation (2018)	Redefines the road systems in and through downtown Melissa. The initial projects will be to design major corridors to incorporate new road sections and pedestrian components to set the framework for future commercial development.	None	\$1,000,000	\$598,582	\$401,418
Melissa Road - East/West	General Obligation Bond (2016)/(2018)	Construction - Melissa Rd from Hwy 5 to SH 121	No additional impact in FY 22	\$10,887,734	\$6,258,267	\$4,629,467
Melissa Road - West	Certificate of Obligation (2020)	For participation with Johnson Development Corporation (Trinity Falls) to construct three lanes of Melissa Road West	None	\$ 2,000,000	\$ 246,200	\$ 1,753,800
Cardinal/HIGHLAND Rds	Certificate of Obligation (2021)	Construction and connection of Cardinal and Highland Roads to SH5	None	\$ 5,500,000	\$ 67,800	\$ 5,432,200
High School Collector Roads	Certificate of Obligation (2021)	Construction and Design of roads surrounding High School	None	\$ 7,300,000	\$ 576,786	\$ 6,723,214
Sports Park Phase III	Certificate of Obligation (2020)	Construction - Phase III of park amenities	Phase III will have no operational impact on FY22	\$ 2,200,000	\$ 2,154,094	\$ 45,906
Sports Park Phase 4	Certificate of Obligation (2021)	Construction - Phase 4 of park amenities	Phase 4 will have no operational impact on FY22	\$ 6,200,000	\$ 266,714	\$ 5,933,286
Public Safety Complex Facility	Certificate of Obligation (2021)	Public Safety Complex	No impact until FY23	\$ 13,000,000	\$ 51,958	\$ 12,948,042
North Elevated Storage Tank Water Tower	Certificate of Obligation (2018)	Elevated water tower to account for required storage due to growth in the community.	Utilities for water pumping.	\$ 11,971,107	\$ 7,433,799	\$ 4,537,308
SH5 Utility Relocation w/Gravity Sewer	Certificate of Obligation (2021)	Utility relocation along SH5 w/Gravity Sewer	None	\$ 3,600,000	\$ 65,715	\$ 3,534,285
Future Water Take Point	Certificate of Obligation (2021)	Securing land for future water take point	None	\$ 808,321	\$ 808,321	\$ -



Debt Service Summary

Debt Service Summary – Narrative

Debt Service Summary – Financial



Debt Service Summary - Narrative

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

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

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

Moody's reevaluated the City in June 2020 and raised its rating to "Aa3" from "A1" due to strong fund balances, strong growth in the community, and strong conservative management.

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. The City of Melissa does not currently have a formal debt management policy apart from the policies listed below. These policies are reviewed annually during the budget process and are amended as needed.

- The City of Melissa strives to manage debt issuance by reviewing the Maintenance and Operations allocation against the Interest and Sinking allocation. The City will strive to maintain a 65/35% ratio. This ratio is a guide only and may be amended as our growing community's needs dictate; however, this policy will be used as a measuring device before any debt is issued.
- Legal Debt Limit: The State of Texas Attorney General limits the General Obligation (GO) debt that a city can issue to \$1.00 on the property tax rate. For FY22, the City's debt tax rate was \$0.137126 per \$100/valuation which is 24% of the \$0.568157 total tax rate for 2021.



- Debt will be considered for any purpose that municipalities can fund in accordance with State Law of Texas. Under the direction of the City's financial advisor, any debt type and structure will be considered. Ideally, any debt sold should address a need identified in one of the City's Capital Improvements Plans (CIP). The CIP's should be reviewed before any debt is sold.
- Debt should not be considered if it exceeds 25 years, unless a market standard exists to fund the project at a longer term.
- If excess funds exist after addressing maintenance and operations, including reserve allocations and debt service commitments, outstanding debt principal amounts should be reviewed to make advance payments to buy down obligation. This scenario is reviewed during the budget process and approved by the City Council.
- Methods for debt sales will be reviewed and recommended through the City's financial advisor, with approval by the City Council.
- Bond proceeds shall be placed in the highest interest bearing account the City has access to, as long as the invested funds are fully collateralized.
- Existing debt will be reviewed annually to determine if savings can be realized through refinancing or refunding opportunities.

Summary of Current Year Net Liabilities – Debt

Fund	FY22 Principal	FY22 Interest	Total FY22 Payment
General	\$1,545,000	\$956,671	\$2,501,671
Water	\$1,682,250	\$1,562,865	\$3,245,115
MIEDC	\$250,000	\$511,906	\$761,906
MCEDC	\$520,000	\$442,729	\$962,729
TIF	\$755,000	\$559,881	\$1,314,881
Park Development	\$450,000	\$500,919	\$950,918



Debt Service Summary – Financial

2021-22 Budget Debt Service Summary									
Date	Description	Maturity Date	Principal	Principal	Interest	Fiscal Total	Commitment	as of 10/01/21 O/S Principal	
GENERAL FUND OBLIGATIONS									
12/19/2011	General Obligation Bonds, Series 2012 Transportation Bond CIP - Bond Election Nov 07 Berry Farms Rd. Rehab.	9/30/2032	\$ 500,000	\$ 25,000	\$ 12,100.00	\$ 37,100.00	General Fund	\$ 315,000	
1/8/2013	General Obligation Bonds, Series 2013 Transportation Bond CIP - \$750,000 Milrany/CR 418 Refinanced 2004 & 2005 CO \$1,635,000	9/30/2032	\$ 2,430,000	\$ 205,000	\$ 24,112.50	\$ 229,112.50	General Fund	\$ 1,040,000	
1/28/2015	Combination Tax and Revenue CO, Series 2015 \$1,100,000 City Hall Park \$7,290,000 Phase I 2015 Park Dev Plan \$1,695,000 Water Line to 100 acre Park	2/15/2040	\$ 10,085,000	\$ 35,000	\$ 29,825.00	\$ 64,825.00	General Fund - FY22 TIF	\$ 8,660,000	
				\$ 230,000	\$ 197,606.26	\$ 427,606.26	CDC 4B	\$ 945,000	
				\$ 55,000	\$ 45,943.76	\$ 100,943.76	Water Fund	\$ 1,260,000	
								\$ 1,455,000	
1/28/2015	General Obligation Bonds, Series 2015 Transportation Bond CIP - Bond Election Nov 07 Milrany Road (3 year phase in Rd Impact fee 100% GF 18-19)	2/15/2035	\$ 2,100,000	\$ 90,000	\$ 52,053.76	\$ 142,053.76	General Fund	\$ 1,695,000	
11/15/2016	General Obligation Bonds, Series 2016 Transportation Bond CIP - Bond Election Nov 07 Fannin Rd Design/Row - Melissa Rd East ROW	9/30/2036	\$ 630,000	\$ 25,000	\$ 19,200.00	\$ 44,200.00	General Fund	\$ 530,000	
10/13/2016	Combination Tax and Revenue CO, Series 2016 \$4,450,000 Stiff Creek Sewer Improvements - NTMWD \$990,000 Land Acquisition for Park \$990,000 Land Acquisition for Water Tower site \$495,000 Melissa Rd West ROW \$1,780,000 Sports Park - Phase II \$1,985,000 Throckmorton Rd - Design/Construction 3 Year Phase in to GF with Road Impact Fee support	9/30/2036	\$ 10,020,000	\$ 175,000	\$ 137,500.00	\$ 312,500.00	Water Fund	\$ 3,525,000	
				\$ 35,000	\$ 29,300.00	\$ 64,300.00	Park Dev Fee Fund	\$ 750,000	
				\$ 35,000	\$ 29,300.00	\$ 64,300.00	Water Fund	\$ 750,000	
				\$ 20,000	\$ 15,400.00	\$ 35,400.00	General Fund	\$ 395,000	
				\$ 70,000	\$ 55,200.00	\$ 125,200.00	EDC 4B	\$ 1,415,000	
				\$ 75,000	\$ 58,900.00	\$ 133,900.00	General Fund	\$ 1,510,000	
10/13/2016	General Obligation Refunding & Improvements Bonds, Series 2016 Transportation Bond CIP - Bond Election Nov 07 - 2008 CO Refi Throckmorton Rd; CR 418; Fannin Rd; Rehab Projects; Melissa Rd Ph 2; and Impact Fee Study	9/30/2028	\$ 3,115,000	\$ 290,000	\$ 79,000.00	\$ 369,000.00	General Fund	\$ 2,270,000	
7/13/2017	General Obligation Bonds, Series 2017 Transportation Bond CIP - Bond Election Nov 07 Davis Rd and Fannin Rd construction	9/30/2037	\$ 3,950,000	\$ 165,000	\$ 105,755.00	\$ 270,755.00	General Fund	\$ 3,350,000	
						\$ 60,000.00	EDC 4A		
7/13/2017	Combination Tax and Revenue CO, Series 2017 Throckmorton Rd 2.0m; Land Acquisition \$3.2m; Green Ribbon TxDOT Project \$500k	9/30/2037	\$ 5,705,000	\$ 235,000	\$ 150,887.50	\$ 385,887.50	General Fund	\$ 4,850,000	
2018	Combination Tax and Revenue CO, Series 2018 proposed Signalization - Dari/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	\$ 485,000	\$ 568,475	\$ 1,053,475	General Fund	\$ 15,990,000	
			\$ 650,000	\$ 20,000	\$ 21,268.76	\$ 41,268.76	Park Dev Fees	\$ 600,000	
			\$ 8,000,000	\$ 220,000	\$ 260,618.76	\$ 480,618.76	TIF	\$ 7,330,000	
			\$ 1,000,000	\$ 30,000	\$ 32,675.00	\$ 62,675.00	Water Fund	\$ 920,000	
			\$ 7,800,000	\$ 215,000	\$ 253,912.50	\$ 468,912.50		\$ 7,140,000	
2018	General Obligation Bond, Series 2018 proposed Melissa Road - Construction (\$1m TIF funded debt)	9/30/2043	\$ 3,225,000	\$ 85,000	\$ 108,562.50	\$ 77,562.50	General Fund	\$ 2,975,000	
			\$ 1,000,000	\$ 25,000	\$ 33,581.26	\$ 58,581.26	TIF - \$1m	\$ 920,000	
2020	Combination Tax and Revenue CO, Series 2020 Mellisa Road West \$2m; Road design surrounding Hschool \$500k	9/30/2045	\$ 2,475,000	\$ 70,000	\$ 66,381.26	\$ 136,381.26	I&S Fund balance	\$ 2,425,000	
2020	Combination Tax and Revenue CO, Series 2020 Park projects	9/30/2045	\$ 1,980,000	\$ 55,000	\$ 53,050.00	\$ 108,050.00	General Fund	\$ 1,940,000	
2021	Combination Tax and Revenue CO, Series 2021 Public Safety Complex - Facility design & Construction (\$9.5m) High School Collector roads construction (\$6m) Zplex Phase Phase 4 (\$6m) 90 Acre Park - pond feature/Country Ridge Park/Trails (\$7m) Cardinal/HIGHLAND Construction (\$2.5m) Public Works facility-buying Fire Station #1 (\$3.5 m) SH5 utility relocation/Gravity Sewer Pub Safety Complex Water Tower and Site work - balance to complete	9/30/2046	\$ 43,700,000	\$ -	\$ -	\$ 2,542,200.00	General Fund		
			\$ 9,500,000			\$ 551,000.00	EDC 4A		
			\$ 6,800,000			\$ 400,000.00	CDC 4B		
			\$ 6,000,000			\$ 350,000.00	Park Dev fee fund		
			\$ 7,000,000			\$ 406,000.00	TIF		
			\$ 5,500,000			\$ 319,000.00	Water Fund		
			\$ 3,500,000			\$ 203,000.00	Water Fund		
			\$ 3,400,000			\$ 197,200.00	Water Fund		
			\$ 2,000,000			\$ 116,000.00	Water Fund		
Total Obligation - General Fund								\$ 2,501,671.28	



Debt Service Summary – Financial Cont'd

Date	Description	Maturity Date	2021-22 Budget Debt Service Summary			2021-22 Payable Interest	Fiscal Total	Commitment	as of 10/01/21 O/S Principal
			Principal	Principal	Interest				
WATER FUND OBLIGATIONS									
1/15/2005	Contract Revenue Bonds, Series 2005 Greater Texoma Utility Authority (Collin-Grayson Project)	9/30/2029	\$ 2,800,000	\$ 145,000	\$ 68,725.00	\$ 213,725.00		Water Fund	\$ 1,225,000
	Cities of Anna, Howe, Melissa and Van Alstyne			\$ 65,250	\$ 30,926.25	\$ 96,176.25		Divided by 4 Cities	\$ 306,250
7/15/2006	State Participation Assistance Calculations GTUA-Collin Grayson Project - w/Anna, Howe and Van Alstyne	9/30/2040	\$ 8,675,000	\$ -	\$ 915,789.71	\$ 915,789.71		Water Fund	\$ 8,675,000
11/1/2006	Contract Revenue Bonds, Series 2006 (TWDB-SRF) Melissa-Anna Interceptor Project	9/30/2026	\$ 1,745,000	\$ 105,000	\$ 20,915.00	\$ 125,915.00		Divided by 4 Cities	\$ 2,168,750
	Throckmorton-Trinity River Sewer Project	(GTUA reserve)						Melissa at 45% FY22	
2/20/2007	Contract Revenue Bonds, Series 2007 GTUA-Collin Grayson Project - w/Anna, Howe and Van Alstyne	9/30/2037	\$ 5,000,000	\$ 60,000	\$ 189,589.00	\$ 249,589.00		Water Fund	\$ 3,395,000
				\$ 27,000	\$ 85,315.05	\$ 112,315.05		Divided by 4 Cities	\$ 848,750
1/31/2008	Contract Revenue Bonds, Series 2007 (CWSRF) Melissa-Anna Interceptor Project	9/30/2028	\$ 1,105,000	\$ 60,000	\$ 19,530.00	\$ 79,530.00		Water Fund	\$ 490,000
	Throckmorton-Trinity River Sewer Project	(GTUA reserve)						(4A participation)	
12/11/2009	Contract Revenue Bonds, Series 2009A (Dfund) (GTUA) Fitzhugh Sewer (part 1 of 2)	9/30/2029	\$ 1,085,000	\$ 60,000	\$ 29,920.00	\$ 89,920.00		Water Fund	\$ 600,000
12/11/2009	Contract Revenue Bonds, Series 2009B (CWSRF) (GTUA) Fitzhugh Sewer (part 2 of 2)	9/30/2029	\$ 1,400,000	\$ 80,000	\$ 30,007.50	\$ 110,007.50		Water Fund	\$ 745,000
5/25/2010	General Obligation Refunding Bonds, Series 2010 Refinancing \$1,255,000 Series 2000 CO Water Tower	9/30/2021	\$ 1,255,000				\$ -	Water Fund	
12/19/2011	Certificate of Obligation, Series 2012 Fannin Road Water Line & Road rehab	9/30/2032	\$ 1,390,000	\$ 65,000	\$ 34,100.00	\$ 99,100.00		Water Fund	\$ 885,000
1/8/2013	Certificate of Obligation, Series 2013 US 75 Util Reloc, Mel Rd Util reloc, Davis Rd sewer	9/30/2032	\$ 4,705,000	\$ 240,000	\$ 69,471.26	\$ 309,471.26		Water Fund	\$ 3,020,000
	South Take Point water project								
7/1/2014	Certificate of Obligation, Series 2014 SH 121 Utility Relocation, AMR System	2/15/2034	\$ 2,150,000	\$ 95,000	\$ 52,818.76	\$ 147,818.76		Water Fund	\$ 1,580,000
1/28/2015	Combination Tax and Revenue CO, Series 2015 \$1,100,000 City Hall Park	2/15/2040	\$ 10,085,000	\$ 35,000	\$ 29,825.00	\$ 64,825.00			\$ 8,660,000
	\$7,290,000 Phase I 2015 Park Dev Plan			\$ 230,000	\$ 197,606.26	\$ 427,606.26		General Fund	\$ 945,000
	\$1,695,000 Water Line to 100 acre Park			\$ 55,000	\$ 45,943.76	\$ 100,943.76		CDC 4B	\$ 6,260,000
10/13/2016	Combination Tax and Revenue CO, Series 2016 \$4,450,000 Stiff Creek Sewer Improvements - NTMWD	9/30/2036	\$ 10,020,000	\$ 175,000	\$ 137,500.00	\$ 312,500.00		Water Fund	\$ 3,525,000
	\$990,000 Land Acquisition for Park			\$ 35,000	\$ 29,300.00	\$ 64,300.00		Park Dev Fee Fund	\$ 750,000
	\$990,000 Land Acquisition for Water Tower site			\$ 35,000	\$ 29,300.00	\$ 64,300.00		Water Fund	\$ 750,000
	\$495,000 Melissa Rd West ROW			\$ 20,000	\$ 15,400.00	\$ 35,400.00		General Fund	\$ 395,000
	\$1,780,000 Sports Park - Phase II			\$ 70,000	\$ 55,200.00	\$ 125,200.00		EDC 4B	\$ 1,415,000
	\$1,985,000 Throckmorton Rd - Design/Construction			\$ 75,000	\$ 58,900.00	\$ 133,900.00		General Fund	\$ 1,510,000
	3 Year Phase in to GF with Road Impact Fee support								
10/13/2016	General Obligation Refunding & Improvements Bonds, Series 2016 Water/Wastewater CIP Phase 1 - Refi CO 2008/2006	9/30/2028	\$ 1,680,000	\$ 160,000	\$ 39,900.00	\$ 199,900.00		Water Fund	\$ 1,160,000
	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								
2018	Combination Tax and Revenue CO, Series 2018 proposed Signalization - Dart/Liberty Way/Pennsylvania, Storm Sirens,	9/30/2043	\$ 17,450,000	\$ 485,000	\$ 568,475	\$ 1,053,475			\$ 15,990,000
	100 acre Sports Park Ph 2 - Park Dev fee supported debt			\$ 20,000	\$ 21,268.76	\$ 41,268.76		General Fund	\$ 600,000
	Cardinal/HIGHLAND/DOD roadway/utility - TIF			\$ 8,000,000	\$ 220,000	\$ 260,618.76		Park Dev Fees	\$ 7,330,000
	New Water Tower - WF (W/WW Impact 3 Yr Phase In)			\$ 1,000,000	\$ 30,000	\$ 32,675.00		TIF	\$ 920,000
				\$ 7,800,000	\$ 215,000	\$ 253,912.50		Water Fund	\$ 7,140,000
2021	Combination Tax and Revenue CO, Series 2021 Public Safety Complex -Facility design & Construction (\$9.5m)	9/30/2046	\$ 43,700,000	\$ -	\$ -	\$ 2,542,200.00			
	High School Collector roads construction (\$6m)			\$ 9,500,000		\$ 551,000.00		General Fund	
	Zplex Phase Phase 4 (\$6m)			\$ 6,800,000		\$ 400,000.00		EDC 4A	
	90 Acre Park - pond feature/Country Ridge Park/Trails (\$7m)			\$ 6,000,000		\$ 350,000.00		CDC 4B	
	Cardinal/HIGHLAND Construction (\$2.5m)			\$ 7,000,000		\$ 406,000.00		Park Dev fee fund	
	Public Works facility-buying Fire Station #1 (\$3.5 m)			\$ 5,500,000		\$ 319,000.00		TIF	
	SHS utility relocation/Gravity Sewer Pub Safety Complex			\$ 3,500,000		\$ 203,000.00		Water Fund	
	Water Tower and Site work - balance to complete			\$ 3,400,000		\$ 197,200.00		Water Fund	
				\$ 2,000,000		\$ 116,000.00		Water Fund	
Total Obligation - Water Fund									\$ 3,245,115.45



Debt Service Summary – Financial Cont'd

2021-22 Budget Debt Service Summary										
Date	Description	Maturity Date	Principal	Principal	Interest	Fiscal Total	Commitment	as of 10/01/21 O/S Principal		
MELISSA CDC 4B OBLIGATIONS										
12/29/2005	Combination Tax and Revenue CO, Series 2005A Fire Station \$100k, Tennis Courts \$250k, BMP \$144k, Hunter's Ridge Park \$5k, Historical House \$300k, plus expenses	2/15/2026	\$ 825,000	\$ 50,000	\$ 9,922.50	\$ 59,922.50	CDC 4B			\$ 270,000
1/28/2015	Combination Tax and Revenue CO, Series 2015 \$1,100,000 City Hall Park \$7,290,000 Phase I 2015 Park Dev Plan \$1,695,000 Water Line to 100 acre Park	2/15/2040	\$ 10,085,000	\$ 35,000	\$ 29,825.00	\$ 64,825.00	General Fund			\$ 8,660,000 \$ 945,000 \$ 6,260,000 \$ 1,455,000
10/13/2016	Combination Tax and Revenue CO, Series 2016 \$4,450,000 Stiff Creek Sewer Improvements - NTMWD \$990,000 Land Acquisition for Park \$990,000 Land Acquisition for Water Tower site \$495,000 Melissa Rd West ROW \$1,780,000 Sports Park - Phase II \$1,985,000 Throckmorton Rd - Design/Construction 3 Year Phase in to GF with Road Impact Fee support	9/30/2036	\$ 10,020,000	\$ 175,000	\$ 137,500.00	\$ 312,500.00	Water Fund			\$ 3,525,000
			\$ 35,000	\$ 29,300.00	\$ 64,300.00		Park Dev Fee Fund			\$ 750,000
			\$ 35,000	\$ 29,300.00	\$ 64,300.00		Water Fund			\$ 750,000
			\$ 20,000	\$ 15,400.00	\$ 35,400.00		General Fund			\$ 395,000
			\$ 70,000	\$ 55,200.00	\$ 125,200.00		EDC 4B			\$ 1,415,000
			\$ 75,000	\$ 58,900.00	\$ 133,900.00		General Fund			\$ 1,510,000
2021	Combination Tax and Revenue CO, Series 2021 Public Safety Complex - Facility Design & Construction (\$9.5m) High School Collector roads construction (\$6m) Zplex Phase 4 (\$6m) 90 Acre Park - pond feature/Country Ridge Park/Trails (\$7m) Cardinal/HIGHLAND Construction (\$2.5m) Public Works facility-buying Fire Station #1 (\$3.5 m) SHS utility relocation/Gravity Sewer Pub Safety Complex Water Tower and Site work - balance to complete	9/30/2046	\$ 43,700,000	\$ -	\$ -	\$ 2,542,200.00				
			\$ 9,500,000			\$ 551,000.00	General Fund			
			\$ 6,800,000			\$ 400,000.00	EDC 4A			
			\$ 6,000,000			\$ 350,000.00	CDC 4B			
			\$ 7,000,000			\$ 406,000.00	Park Dev fee fund			
			\$ 5,500,000			\$ 319,000.00	TIF			
			\$ 3,500,000			\$ 203,000.00	Water Fund			
			\$ 3,400,000			\$ 197,200.00	Water Fund			
			\$ 2,000,000			\$ 116,000.00	Water Fund			
Total Obligation - CDC 4B										
						\$ 962,728.76				
MELISSA EDC 4A OBLIGATIONS										
2006	Throckmorton-Trinity River Sewer Project Participation per Interlocal w/City dated July 28, 2006	9/30/2028				\$ 225,406.00	All EDC 4A FY18			
10/13/2016	General Obligation Refunding & Improvements Bonds, Series 2016 \$1,120,000 - Melissa Rd - 2006 CO Refi	9/30/2026	\$ 655,000	\$ 65,000	\$ 11,500.00	\$ 76,500.00	EDC 4A			\$ 355,000
7/13/2017	General Obligation Bonds, Series 2017 Transportation Bond CIP - Bond Election Nov 07 Davis Rd and Fannin Rd construction	9/30/2037	\$ 3,950,000	\$ 165,000	\$ 105,755.00	\$ 270,755.00	General Fund			\$ 3,350,000
						\$ 60,000.00	EDC 4A			
2021	Combination Tax and Revenue CO, Series 2021 Public Safety Complex - Facility Design & Construction (\$9.5m) High School Collector roads construction (\$6m) Zplex Phase 4 (\$6m) 90 Acre Park - pond feature/Country Ridge Park/Trails (\$7m) Cardinal/HIGHLAND Construction (\$2.5m) Public Works facility-buying Fire Station #1 (\$3.5 m) SHS utility relocation/Gravity Sewer Pub Safety Complex Water Tower and Site work - balance to complete	9/30/2046	\$ 43,700,000	\$ -	\$ -	\$ 2,542,200.00				
			\$ 9,500,000			\$ 551,000.00	General Fund			
			\$ 6,800,000			\$ 400,000.00	EDC 4A			
			\$ 6,000,000			\$ 350,000.00	CDC 4B			
			\$ 7,000,000			\$ 406,000.00	Park Dev fee fund			
			\$ 5,500,000			\$ 319,000.00	TIF			
			\$ 3,500,000			\$ 203,000.00	Water Fund			
			\$ 3,400,000			\$ 197,200.00	Water Fund			
			\$ 2,000,000			\$ 116,000.00	Water Fund			
Total Obligation - EDC 4A										
						\$ 761,906.00				
TAX INCREMENT FINANCING ZONE #1										
1/28/2015	Combination Tax and Revenue CO, Series 2015 \$1,100,000 City Hall Park \$7,290,000 Phase I 2015 Park Dev Plan \$1,695,000 Water Line to 100 acre Park	2/15/2040	\$ 10,085,000	\$ 35,000	\$ 29,825.00	\$ 64,825.00	General Fund - FY22 TIF			\$ 8,660,000 \$ 945,000 \$ 6,260,000 \$ 1,455,000
10/13/2016	General Obligation Refunding & Improvements Bonds, Series 2016 2009 CO Refi - City Hall \$9,840,000 2006 CO Refi - Town Center Architect \$515k - falls off 9/30/2026	9/30/2034	\$ 8,140,000	\$ 440,000	\$ 253,800.00	\$ 693,800.00	TIF			\$ 6,790,000
2018	General Obligation Bond, Series 2018 proposed Melissa Road - Construction (\$1m TIF funded debt)	9/30/2043	\$ 3,225,000	\$ 85,000	\$ 108,562.50	\$ 77,562.50	General Fund			\$ 2,975,000
			\$ 1,000,000	\$ 25,000	\$ 33,581.26	\$ 58,581.26	TIF			\$ 920,000
2018	Combination Tax and Revenue CO, Series 2018 proposed Signalization - Dart/Liberty Way/Pennsylvania, Storm Sirens, 100 acre Sports Park Ph 2 - Park Dev fee supported debt Cardinal/HIGHLAND/DOD roadway/utility - TIF New Water Tower - WF	9/30/2043	\$ 17,450,000	\$ 485,000	\$ 568,475	\$ 1,053,475				\$ 15,990,000 \$ 600,000 \$ 7,330,000 \$ 920,000
			\$ 650,000	\$ 20,000	\$ 21,268.76	\$ 41,268.76	General Fund			
			\$ 8,000,000	\$ 220,000	\$ 260,618.76	\$ 480,618.76	Park Dev Fees			
			\$ 1,000,000	\$ 30,000	\$ 32,675.00	\$ 62,675.00	TIF			
			\$ 7,800,000	\$ 215,000	\$ 253,912.50	\$ 468,912.50	Water Fund			
2021	Combination Tax and Revenue CO, Series 2021 Public Safety Complex - Facility Design & Construction (\$9.5m) High School Collector roads construction (\$6m) Zplex Phase 4 (\$6m) 90 Acre Park - pond feature/Country Ridge Park/Trails (\$7m) Cardinal/HIGHLAND Construction (\$2.5m) Public Works facility-buying Fire Station #1 (\$3.5 m) SHS utility relocation/Gravity Sewer Pub Safety Complex Water Tower and Site work - balance to complete	9/30/2046	\$ 43,700,000	\$ -	\$ -	\$ 2,542,200.00				
			\$ 9,500,000			\$ 551,000.00	General Fund			
			\$ 6,800,000			\$ 400,000.00	EDC 4A			
			\$ 6,000,000			\$ 350,000.00	CDC 4B			
			\$ 7,000,000			\$ 406,000.00	Park Dev fee fund			
			\$ 5,500,000			\$ 319,000.00	TIF			
			\$ 3,500,000			\$ 203,000.00	Water Fund			
			\$ 3,400,000			\$ 197,200.00	Water Fund			
			\$ 2,000,000			\$ 116,000.00	Water Fund			
Total Obligation - TIF										
						\$ 1,314,881.26				



Debt Service Summary – Financial Cont'd

2021-22 Budget Debt Service Summary								
Date	Description	Maturity Date	Principal	Principal	Interest	Fiscal Total	Commitment	as of 10/01/21 O/S Principal
PARK DEVELOPMENT FEE OBLIGATIONS								
10/13/2016	Combination Tax and Revenue CO, Series 2016 \$4,450,000 Stiff Creek Sewer Improvements - NTMWD \$990,000 Land Acquisition for Park \$990,000 Land Acquisition for Water Tower site \$495,000 Melissa Rd West ROW \$1,780,000 Sports Park - Phase II \$1,985,000 Throckmorton Rd - Design/Construction 3 Year Phase in to GF with Road Impact Fee support	9/30/2036	\$ 10,020,000	\$ 175,000 \$ 35,000 \$ 35,000 \$ 20,000 \$ 70,000 \$ 75,000	\$ 137,500.00 \$ 29,300.00 \$ 29,300.00 \$ 15,400.00 \$ 55,200.00 \$ 58,900.00	\$ 312,500.00 \$ 64,300.00 \$ 64,300.00 \$ 35,400.00 \$ 125,200.00 \$ 133,900.00 \$ 133,900.00	Water Fund Park Dev Fee Fund Water Fund General Fund EDC 4B General Fund I&S rate Yr 3 3/3 Road Impact Fees	\$ 3,525,000 \$ 750,000 \$ 750,000 \$ 395,000 \$ 1,415,000 \$ 1,510,000
2018	Combination Tax and Revenue CO, Series 2018 proposed Signalization - Dart/Liberty Way/Pennsylvania, Storm Sirens, 100 acre Sports Park Ph 2 - Park Dev fee supported debt Cardinal/HIGHLAND/DOD roadway/utility - TIF New Water Tower - WF	9/30/2043	\$ 17,450,000 \$ 8,000,000 \$ 1,000,000 \$ 7,800,000	\$ 485,000 \$ 220,000 \$ 30,000 \$ 215,000	\$ 568,475 \$ 260,618.76 \$ 32,675.00 \$ 253,912.50	\$ 1,053,475 \$ 480,618.76 \$ 62,675.00 \$ 468,912.50		\$ 15,990,000 General Fund Park Dev Fees TIF Water Fund W/WW Impact 3 Yr Ph in WF - Year 3 of 3
2021	Combination Tax and Revenue CO, Series 2021 Public Safety Complex -Facility design & Construction (\$9.5m) High School Collector roads construction (\$6m) Zplex Phase Phase 4 (\$6m) 90 Acre Park - pond feature/Country Ridge Park/Trails (\$7m) Cardinal/HIGHLAND Construction (\$2.5m) Public Works facility-buying Fire Station #1 (\$3.5 m) SH5 utility relocation/Gravity Sewer Pub Safety Complex Water Tower and Site work - balance to complete	9/30/2046	\$ 43,700,000	\$ -	\$ -	\$ 2,542,200.00	General Fund EDC 4A CDC 4B Park Dev fee fund TIF Water Fund Water Fund	\$ 551,000.00 \$ 400,000.00 \$ 350,000.00 \$ 406,000.00 \$ 319,000.00 \$ 203,000.00 \$ 197,200.00 \$ 116,000.00
Total Obligation - Park Development Fees							\$ 950,918.76	



Planning Processes

Planning Processes





Planning Processes

Comprehensive Plan:

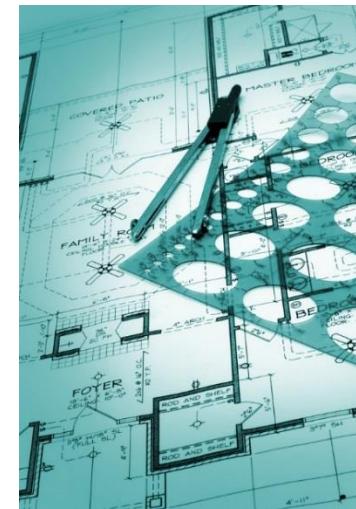
Overview: The City adopted its first Comprehensive Plan in 2006 with the help of an outside consulting firm. The document reviewed many building blocks for community development including utilities, thoroughfares, parks, facilities, housing, among other topics. The action steps that were to be considered 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.

FY22 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.

FY22 Budget Impact: The FY22 budget funds various capital improvement projects including park and open space improvements at the ZPLEX, 90 acre park, and Country Ridge Park; Cardinal/Highland Road expansion, construction of roads around Melissa High School; construction of a Public Safety facility; and SH 5 utility relocations and various other utility improvements.



Strategic Planning:

Overview: The City Council initiated a strategic planning process to develop a revised Vision, Mission, and Strategic Priorities for the next three years and ten year time period. Continuation of the planning process is planned for FY22.



Supplemental Information

Ordinances
Glossary of Terms
Commonly Used Acronyms





CITY OF MELISSA, TEXAS

ORDINANCE NO. 21-40

AN ORDINANCE OF THE CITY OF MELISSA, TEXAS APPROVING THE BUDGET FIGURES FOR FISCAL YEAR 2021-22; ADOPTING A BUDGET AND APPROPRIATING RESOURCES FOR THE CITY OF MELISSA, TEXAS, FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2021; 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, 2021 and ending September 30, 2022 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 14, 2021, 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, 2021 and ending September 30, 2022, 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 2021/2022

General Fund	\$ 12,529,449
Water Fund	\$ 13,316,800
General Debt Service	\$ 6,165,536
TIF #1	\$ 1,314,881
MIEDC 4A	\$ 1,239,406
MCEDC 4B	\$ 1,287,729

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 14th DAY OF SEPTEMBER, 2021.



Reed Greer, Mayor

ATTESTED TO AND
CORRECTLY RECORDED BY:



Gail Dansby, Finance Director

Dates of Publication: September 23 and 30, *Anna-Melissa Tribune*



General Fund Budget Summary

01 GENERAL FUND						
Budget Summary						
	ACTUAL FY19	ACTUAL FY20	ADOPTED FY21	REVISED FY21	ESTIMATED FY21	ADOPTED FY22
REVENUES						
Administrative (01)	9,160,061	7,507,911	7,352,214	8,715,669	8,982,366	9,483,459
Development & Neighborhood Services (02)	1,720,892	3,185,934	1,242,500	4,292,500	4,633,451	2,491,390
Parks & Grounds (4)	113,740	525,945	80,000	216,000	187,621	125,000
Municipal Courts (5)	428,498	377,298	360,000	460,000	477,736	360,000
Police Department (6)	54,047	56,840		8,400	22,825	
Fire Department (8)	175,443	258,125	83,000	280,605	299,113	63,000
Library Department (10)	13,089	6,886	6,600	6,600	9,384	6,600
Total General Fund Revenue	\$11,665,770	\$11,918,939	\$9,124,314	\$13,979,774	\$14,612,497	\$12,529,449
	ACTUAL FY19	ACTUAL FY20	ADOPTED FY21	REVISED FY21	ESTIMATED FY21	ADOPTED FY22
EXPENSES BY DEPARTMENT						
Non-Departmental	1,305,659	2,044,408	1,186,455	1,314,455	1,254,110	1,497,455
Administrative	1,840,210	1,120,535	993,025	1,022,725	1,045,342	1,079,513
Development Services	1,308,552	2,073,719	1,036,371	2,295,371	2,282,858	1,873,138
Code Enforcement	99,098	75,981	78,433	85,933	84,491	172,701
Parks	1,082,516	748,351	718,931	981,931	1,010,659	1,041,830
Municipal Courts	316,512	282,274	267,974	287,174	311,972	261,711
Police	1,637,312	1,931,985	1,974,265	2,029,415	2,096,102	2,748,952
Street	373,823	317,422	287,695	327,695	363,760	540,776
Fire	1,597,974	1,967,838	1,876,535	2,128,461	2,117,780	2,445,858
IT	205,009	267,994	266,261	276,261	301,290	324,132
Library	283,211	315,753	319,076	324,076	320,534	363,862
Building Maintenance	110,899	118,482	119,293	169,293	155,851	179,521
Total General Fund Expenditures	\$10,160,775	\$11,264,742	\$9,124,314	\$11,242,790	\$11,344,748	\$12,529,449

General Fund Revenue Detail

01 GENERAL FUND Revenue Details						
	Actual FY19	Actual FY20	Adopted FY21	Revised FY21	Estimated FY21	Adopted FY22
General Revenue						
4110 CURRENT PROPERTY TAXES	3,689,158	4,553,989	5,010,154	5,260,154	5,271,248	6,488,399
4120 DELINQUENT PROPERTY TAXES	47,673	31,027	40,000	180,000	183,105	40,000
4130 PENALTIES & INTEREST	29,473	48,625	25,000	25,000	22,920	25,000
4145 COLLIN COUNTY/CHILD SAFETY	6,791	6,593	6,000	6,000	7,295	6,000
4160 SALES TAX	1,390,225	1,699,384	1,272,000	2,072,000	2,320,640	1,800,000
4170 FRANCHISE FEES/TAXES	568,368	582,322	600,000	600,000	599,249	600,000
4210 LIQUOR LICENSE REGISTRATION	2,638	1,649			1,744	
4220 LEASE REVENUE	99,885	109,889	99,060	99,060	100,049	99,060
4225 BOND PROCEEDS/Grant						
4310 Donations				25,000	25,000	
4315 TRANSFER IN	450,565	193,187	200,000	339,455	339,455	350,000
4330 INTEREST	364,197	270,184	100,000	85,000	84,817	50,000
4380 MISCELLANEOUS INCOME	4,377	1,911	-	24,000	26,441	25,000
4990 GAIN/LOSS ON SALE OF FIXED ASSETS	16,649	9,150			402	
PARK DEVELOPMENT FEE - RECOGNIZED/UTILIZED	711,000					
ROAD IMPACT FEE	1,779,064					
TOTAL 01 General Revenue	9,160,061	7,507,911	7,352,214	8,715,669	8,982,366	9,483,459
DEVELOPMENT & NEIGHBORHOOD SVCS						
4180 LICENSES & PERMITS	1,369,905	2,446,953	900,000	3,400,000	3,568,627	1,956,492
4180 LICENSES - CONTRACTOR	14,349	18,225	22,500	32,500	36,544	22,500
4190 PLATTING & DEVELOPMENT	336,643	719,751	320,000	860,000	1,028,280	512,398
4380 MISCELLANEOUS INCOME	(5)	1,004				
TOTAL 02 DEVELOPMENT & NEIGHBORHOOD SERVICES	\$1,720,892	3,185,934	\$1,242,500	\$4,292,500	\$4,633,451	\$2,491,390
PARKS & GROUNDS						
4310 Donations	10,000	400,000		35,000	35,000	
4380 MISCELLANEOUS INCOME	3,687				885	
4990 GAIN/LOSS ON SALE OF FIXED ASSETS		4,862				
4340 PARK RENTAL FEES	70,053	91,083	50,000	151,000	121,736	50,000
4345 PARK MAINTENANCE/SUPPORT	30,000	30,000	30,000	30,000	30,000	75,000
TOTAL 04 PARKS & GROUNDS	113,740	525,945	80,000	216,000	187,621	125,000
MUNICIPAL COURTS						
4140 COURT FINES	428,071	377,298	360,000	460,000	477,736	360,000
4320 GRANTS	330					
5380 Misc Expense	97					
TOTAL 05 MUNICIPAL COURTS	428,498	377,298	360,000	460,000	477,736	360,000
POLICE DEPARTMENT						
4155 LAW ENFORCEMENT OFFICER STAND/TRAINING	1,310	1,352		1,400	1,384	
4380 MISCELLANEOUS INCOME	30,557	3,759		7,000	7,190	
4180 LICENSES AND PERMITS	800	625			750	
4158 GOLF CARTS	340	620			860	
4210 LIQUOR LICENSE REGISTRATION	180					
4320 GRANTS	2,550	992				
4330 INTEREST - PD DRUG/SEIZURE ACCT	260	388			82	
4311 DONATIONS		1,700				
4990 GAIN/LOSS ON SALE OF FIXED ASSETS	17,973	47,115			12,499	
4150 POLICE REPORTS	77	289	-		60	-
TOTAL 06 POLICE	\$54,047	56,840	\$0	\$8,400	\$22,825	\$0



CITY OF MELISSA ANNUAL BUDGET FY22

01 GENERAL FUND Revenue Details						
	Actual FY19	Actual FY20	Adopted FY21	Revised FY21	Estimated FY21	Adopted FY22
FIRE DEPARTMENT						
4185 FIRE DEPARTMENT INSURANCE REIMBURSE	52,879	31,338	40,000	20,000	16,970	20,000
4220 LEASE REVENUE					1,000	
4360 FIRE DEPT DONATIONS	329	1,000				
4365 FIRE DEPT./COLLIN COUNTY	43,155	52,588	43,000	51,605	51,605	43,000
4366 TIFMAS HURRICANE HARVEY REIMBURSEMENTS						
4320 GRANTS	58,365	164,492			8,450	
4311 DONATIONS						
4380 MISCELLANEOUS INCOME	14,715	5			12,038	
4990 GAIN/LOSS ON SALE OF FIXED ASSETS	6,000	8,702		209,000	209,050	
4378 TRAINING CLASSES - TUITION						
TOTAL 08 FIRE	\$175,443	258,125	\$83,000	\$280,605	\$299,113	\$63,000
LIBRARY DEPARTMENT						
4385 LIBRARY FINES	85	0	300	300	-	300
4382 LIBRARY SERVICES - COPIES	2,710	1,523	1,800	1,800	1,850	1,800
4384 LIBRARY SERVICES - FAX	1,059	608			629	
4387 NOTARY FEES	1,624	1,215	1,000	1,000	2,039	1,000
4395 LIBRARY DONATIONS	2,990	1,455	3,500	3,500	2,061	3,500
4386 LIBRARY ORNAMENT SALES	13					
4383 Misc Library Services	18	13				
4388 FOMPL/FUNDRAISING	2,781	1,432			2,665	
4378 TRAINING CLASSES - TUITION	800					
4380 MISCELLANEOUS INCOME	250	99			18	
4410 GRANTS	760	541			123	
4390 COLLIN COUNTY/LIBRARY	-	-	-		-	-
TOTAL 10 LIBRARY	\$13,089	\$6,886	\$6,600	\$6,600	\$9,384	\$6,600
Total General Fund Revenue	11,665,770	11,918,941	9,124,314	13,979,774	14,612,496	12,529,449

General Fund Detailed Budget by Department

NON-DEPARTMENTAL

LINE ITEMS	GENERAL FUND DETAILED BUDGET					
	ACTUAL FY19	ACTUAL FY20	ADOPTED FY21	REVISED FY21	ESTIMATED FY21	ADOPTED FY22
5220 ANIMAL CONTROL	\$ 41,639	\$ 37,845	\$ 40,000	\$ 43,000	\$ 43,115	\$ 40,000
5230 APPRAISAL DISTRICT	\$ 44,844	\$ 51,662	\$ 55,000	\$ 63,000	\$ 62,874	\$ 65,000
5260 ENGINEERING	\$ 73,439	\$ 69,525	\$ 60,000	\$ 65,000	\$ 58,007	\$ 80,000
5290 SECURITY	\$ 41,250	\$ 1,725	\$ 1,500	\$ 1,500	\$ 4,177	\$ 1,500
5343 Chapter 380 REIMBURSEMENT INCENTIVES	\$ 40,146	\$ 250,163	\$ 290,500	\$ 390,500	\$ 448,290	\$ 381,500
5344 ECONOMIC DEVELOPMENT	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
5371 R&R FUND - CITY HALL	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
5372 DESIGNATED CAPITAL PROJECT FUNDS	\$ -	\$ 995,135	\$ -	\$ -	\$ -	\$ -
5374 DESIGNATED FUND: SPECIAL PROJECTS	\$ 446,105	\$ -	\$ -	\$ -	\$ -	\$ -
5375 DESIGNATED FUND: Road Repair and Replacement	\$ -	\$ 156,536	\$ 156,536	\$ 156,536	\$ 156,536	\$ 156,536
5390 PROFESSIONAL SERVICES	\$ 79,095	\$ 26,824	\$ 65,250	\$ 79,250	\$ 74,494	\$ 65,250
5400 AUDIT FEES	\$ 11,575	\$ 12,040	\$ 12,000	\$ 12,000	\$ 12,643	\$ 12,000
5410 LEGAL FEES	\$ 60,949	\$ 58,452	\$ 70,000	\$ 70,000	\$ 68,487	\$ 70,000
5415 ENVIRONMENTAL SVCS	\$ 7,664	\$ 8,656	\$ 7,500	\$ 7,500	\$ 9,832	\$ 7,500
5420 INSURANCE	\$ 127,831	\$ 156,582	\$ 170,000	\$ 170,000	\$ 176,770	\$ 185,000
5430 TELEPHONE	\$ 9,783	\$ 12,234	\$ 9,600	\$ 9,600	\$ 13,573	\$ 9,600
5356 COMMUNICATIONS	\$ 3,113	\$ 9,778	\$ 3,369	\$ 6,369	\$ 5,189	\$ 3,369
5435 INTERNET SERVICE	\$ 1,284	\$ 1,416	\$ 1,200	\$ 1,200	\$ 1,474	\$ 1,200
5470 UTILITIES	\$ 62,291	\$ 58,361	\$ 70,000	\$ 70,000	\$ 53,549	\$ 70,000
5500 MISC		\$ (110)			\$ -	
5512 Celebration of Freedom	\$ 21,262	\$ -	\$ 35,000		\$ -	\$ -
5513 Community Events				\$ 30,000	\$ 30,101	\$ 35,000
5635 CHARITABLE CONTRIBUTIONS	\$ 500	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ 1,000
5266 CAPITAL OUTLAY	\$ -	\$ 8,355	\$ -	\$ -	\$ -	\$ -
5639 MCKINNEY URBAN TRANSIT DISTRICT	0	\$ -	\$ 3,000	\$ 3,000	\$ -	\$ 3,000
5971 CIP - STORM SIREN GRANT PROJECT	97,890	\$ 94,230	\$ -	\$ -	\$ -	\$ -
Fund Balance Contribution			\$ 100,000	\$ 100,000	\$ -	\$ 275,000
5950 TRANSFER OUT	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -
OPERATIONS TOTAL	\$ 1,305,659	\$ 2,044,408	\$ 1,186,455	\$ 1,314,455	\$ 1,254,110	\$ 1,497,455
01-00 TOTAL	\$ 1,305,659	\$ 2,044,408	\$ 1,186,455	\$ 1,314,455	\$ 1,254,110	\$ 1,497,455

ADMINISTRATION

GENERAL FUND DETAILED BUDGET 01 ADMINISTRATION						
LINE ITEMS	ACTUAL FY19	ACTUAL FY20	ADOPTED FY21	REVISED FY21	ESTIMATED FY21	ADOPTED FY22
5110 SALARIES & WAGES	663,370	625,816	623,089	629,089	624,158	657,678
5115 SALARIES - OVERTIME	3,213	2,384	0	1,000	1,111	0
5145 LONGEVITY PAY	4,000	2,196	2,736	2,736	2,396	2,736
5150 SOCIAL SECURITY EXPENSE	34,809	31,668	38,239	32,239	31,499	38,861
5155 MEDICARE EXPENSE	9,426	8,780	8,943	8,943	9,095	9,088
5160 SUTA EXPENSE	24	1,188	54	54	1,558	54
5166 LONG TERM DISABILITY	1,574	1,695	824	824	910	1,029
5170 TMRS EXPENSE	92,138	85,030	92,247	88,247	88,389	112,983
5191 Annual Drivers License Check	720	827	0	0	506	0
5192 RECRUITING EXPENSES	3,709	669	0	0	165	7,915
5195 DRUG SCREENING	144	40	0	0	80	0
5192 BACKGROUND CHECK	720		715	715	0	0
5196 MISC EMPLOYEE EXPENSE	3,161	1,731	1,978	1,978	1,627	1,431
5197 EMPLOYEE APPRECIATION-RECOGNITION	5,504	4,906	6,337	6,337	5,370	5,950
5198 EMPLOYEE SPECIAL EVENTS	4,939	7,299	6,500	6,500	6,976	6,500
5510 GROUP HEALTH INSURANCE	78,603	82,568	78,896	71,896	78,823	82,938
PERSONNEL TOTAL	\$ 906,055	\$ 856,798	\$ 860,558	\$ 850,558	\$ 852,662	\$ 927,163
5240 CITY COUNCIL EXPENSE	4,774	4,819	5,000	7,000	7,536	5,000
5241 CITY COUNCIL TRAINING/TRAVEL	930	6,657	7,105	3,105	2,637	7,105
5245 CITY COUNCIL TECHNOLOGY		6,260		5,000	5,202	5,000
5245 BOARDS AND COMMISSION APPRECIATION	0	0	4,000	0	0	4,000
5250 ELECTION EXPENSE	2,689		5,000	200	146	5,000
5260 ENGINEERING	0	69	0	0	0	0
5280 OFFICE SUPPLIES	6,872	6,851	6,000	6,000	4,672	6,000
5310 DUES & MEMBERSHIPS	9,856	11,501	6,683	6,683	9,561	6,683
5320 POSTAGE AND DELIVERY	1,745	1,495	2,000	2,000	1,763	2,000
5321 SHIPPING AND COURIER SVC	784	418	900	900	464	900
5330 PUBLICATIONS AND SUBSCRIPTIONS	1,514	1,314	920	920	1,035	920
5335 CUSTOMER CREDIT CARD CHARGES	0	0	0	0	0	0
5340 LEGAL ADVERTISING	3,941	13,877	8,000	11,000	11,438	8,000
5341 PROMOTIONAL MATERIALS	203	426	0	0	210	0
5350 PRINTING AND REPRODUCTION	1,905	2,519	2,000	2,000	2,231	2,000
5343 ECONOMIC DEVELOPMENT INCENTIVE	0	11,157	0	0	0	0
5352 CODIFICATION OF ORDINANCES	6,878	5,833	8,000	5,000	3,457	8,000
5356 COMMUNICATIONS		983			1,019	
5357 WEBSITE MAINTENANCE	0	0	4,500	4,500	0	4,500
5360 EQUIPMENT	0	0	0	0	3,238	0



ADMINISTRATION CONT'D

GENERAL FUND DETAILED BUDGET						
01 ADMINISTRATION						
LINE ITEMS	ACTUAL FY19	ACTUAL FY20	ADOPTED FY21	REVISED FY21	ESTIMATED FY21	ADOPTED FY22
5361 EQUIPMENT RENTAL	1,392	1,392	1,400	1,400	1,392	1,400
5370 CONTRACT REPAIR & MAINTENANCE		432			432	
5376 BLDG REPAIR & MAINTENANCE	4,830	1,525	0	0	745	0
5378 BARKER HOUSE EXPENSE	1,500	0	0	0	0	0
5380 VEHICLE EXPENSE	418	906	0	0	566	0
5385 VEHICLE FUEL	1,529	1,451	1,200	1,200	1,579	1,200
5390 PROFESSIONAL SERVICES - HR RELATED	109,303	88,826	27,224	67,224	67,955	27,224
5410 LEGAL FEES	12,976	37,962	12,000	12,000	28,745	12,000
5420 INSURANCE	935	946	0	0	50	0
5430 TELEPHONE	4,581	7,426	7,820	7,820	3,736	7,820
5432 WIRELESS TELEPHONE EXP	4,052	1,068	4,800	4,800	455	4,800
5435 INTERNET SERVICE	0	0	0	0	0	0
5436 COMPUTER EXPENSES	0	3,215	0	0	694	0
5438 COMPUTER HARDWARE/SOFTWARE	58	0	0	0	0	0
5439 BUSINESS MEALS	3,431	2,276	3,000	3,000	2,315	3,000
5440 TRAVEL EXPENSES	9,824	2,180	3,755	755	291	7,615
5441 MILEAGE REIMBURSEMENT	760	428	500	500	289	500
5442 VEHICLE LEASE	8,573	9,181	0	8,000	8,441	8,573
5450 UNIFORMS	218	596	1,000	1,000	286	1,000
5460 TRAINING	2,109	5,598	1,660	-840	5,555	4,110
5480 IMPACT FEE CREDITS	275,634	0	0	0	0	0
5500 MISC EXPENSE	5,470	1,140	0	0	294	0
5509 PROPERTY TAX EXPENSE	60	1,113	0	0	0	0
5550 SUPPLIES	4,598	3,540	4,000	4,000	3,875	4,000
5511 CHAMBER OF COMMERCE	0	0	0	0	500	0
5520 TRANSFER OUT					3,517	
5573 COLLIN COUNTY FILING FEE	1,416	2,742	1,500	4,500	5,861	1,500
5574 DOCUMENT MANAGEMENT	2,984	616	2,500	2,500	0	2,500
5665 BOND ISSUE COST	-6,877	0	0	0	0	0
5635 CHARITABLE CONTRIBUTION	0	0	0		500	0
OPERATIONS TOTAL	\$ 491,863	\$ 248,737	\$ 132,467	\$ 172,167	\$ 192,680	\$ 152,350
5620 CAPITAL OUTLAY BUILDING	380,802		0		0	0
5910 CAPITAL OUTLAY	62,210	15,000	0		0	0
01-01 TOTAL	\$ 1,840,930	\$ 1,120,535	\$ 993,025	\$ 1,022,725	\$ 1,045,342	\$ 1,079,513



DEVELOPMENT & NEIGHBORHOOD SERVICES

GENERAL FUND DETAILED BUDGET						
02 DEVELOPMENT & NEIGHBORHOOD SERVICES						
LINE ITEMS	ACTUAL FY19	ACTUAL FY20	ADOPTED FY21	REVISED FY21	ESTIMATED FY21	ADOPTED FY22
5110 SALARIES & WAGES	134,586	143,903	194,871	175,871	181,832	219,972
5115 SALARIES - OVERTIME	3,522	2,115	0	0	8,630	10,000
5145 LONGEVITY PAY	876	1,000	2,392	392	388	2,392
5150 SOCIAL SECURITY EXPENSE	8,386	7,861	12,176	12,176	11,164	14,315
5155 MEDICARE EXPENSE	1,961	1,839	2,847	2,847	2,611	3,348
5160 SUTA EXPENSE	23	418	405	405	725	405
5166 LONG TERM DISABILITY	198	160	205	205	348	205
5170 TMRS EXPENSE	19,096	18,138	26,889	26,889	25,817	40,556
5195 DRUG SCREENING	0	0	45	45	0	45
5197 EMPLOYEE APPRECIATION-RECOGNITION		0	300	300	0	500
5510 GROUP HEALTH INSURANCE	24,371	21,219	53,200	27,200	28,624	55,266
PERSONNEL TOTAL	\$ 193,019	\$ 196,653	\$ 293,330	\$ 246,330	\$ 260,139	\$ 347,004
5261 DEVELOPMENT PROJECT ENG. FEES	430,547	422,127	320,000	420,000	427,082	512,398
5242 COUNCIL & BOARDS TECHNOLOGY				4,000	2,957	
5245 BOARDS & COMMISSIONS					343	
5270 INSPECTIONS	668,813	1,440,790	400,000	1,600,000	1,555,840	986,816
5280 OFFICE SUPPLIES	3,725	3,325	4,500	4,500	9,117	2,500
5310 DUES & MEMBERSHIPS	375	0	983	983	16	1,445
5320 POSTAGE AND DELIVERY	146	78	1,000	1,000	358	200
5330 PUBLICATIONS AND SUBSCRIPTIONS	0	0	0	0	2,016	0
5335 CUSTOMER CREDIT CARD CHARGES	562	354	0	0	180	180
5340 LEGAL ADVERTISING	462	2,102	3,000	5,000	4,621	3,000
5350 PRINTING AND REPRODUCTION	1,714	2,488	1,500	1,500	1,624	1,500
5360 EQUIPMENT					10,366	
5361 EQUIPMENT RENTAL	0	0	2,976	2,976	0	0
5430 TELEPHONE	2,605	1,548	1,500	1,500	933	1,500
5432 WIRELESS TELEPHONE EXP	807	603	600	600	515	600
5436 COMPUTER EXPENSES	0	0	3,034	3,034	0	3,034
5438 COMPUTER HARDWARE/SOFTWARE	0	0	0	0	2,195	0
5439 BUSINESS MEALS	1,475	871	1,640	1,640	2,140	2,400
5390 PROFESSIONAL SVCS	0	2,500	0	0	0	0
5410 LEGAL FEES	0	150	0	0	0	0
5440 TRAVEL EXPENSES	0	0	408	408	0	800
5441 MILEAGE REIMBURSEMENT	0	0	0	0	153	0
5450 UNIFORMS	0	55	0	0	189	300
5460 TRAINING	1,338	0	400	400	230	400
5500 MISC EXPENSE	192	18	0	0	0	3,700
5550 SUPPLIES	118	0	0	0	1,735	0
5573 COLLIN COUNTY FILING FEES	2,655	58	1,500	1,500	108	250
OPERATIONS TOTAL	\$ 1,115,533	\$ 1,877,066	\$ 743,041	\$ 2,049,041	\$ 2,022,719	\$ 1,521,023
5910 CAPITAL OUTLAY	0		0		0	5,111
CAPITAL TOTAL	0	0	0	0	0	5,111
01-02 TOTAL	\$ 1,308,552	\$ 2,073,719	\$ 1,036,371	\$ 2,295,371	\$ 2,282,858	\$ 1,873,138



CODE COMPLIANCE

GENERAL FUND DETAILED BUDGET 03 CODE COMPLIANCE						
LINE ITEMS	ACTUAL FY19	ACTUAL FY20	ADOPTED FY21	REVISED FY21	ESTIMATED FY21	ADOPTED FY22
5110 SALARIES & WAGES	47,309	35,739	46,362	46,362	47,132	93,944
5115 SALARIES - OVERTIME	727	750	0	0	1,191	0
5145 LONGEVITY PAY	88	0	228	228	48	228
5150 SOCIAL SECURITY EXPENSE	2,693	2,207	2,889	2,889	3,030	5,830
5155 MEDICARE EXPENSE	630	516	676	676	709	1,385
5160 SUTA EXPENSE	9	145	9	9	252	18
5166 LONG TERM DISABILITY	74	73	89	89	99	260
5170 TMRS EXPENSE	6,612	4,886	6,401	6,401	6,796	16,703
5192 RECRUITING EXPENSES	0	2,052	0	0	0	1,250
5195 DRUG SCREENING	0	48	0	0	0	0
5197 EMPLOYEE APPREC.-RECOGNITION		0	100	100	0	200
5510 GROUP HEALTH INSURANCE	13,649	6,091	9,339	9,339	8,917	27,748
PERSONNEL TOTAL	\$ 71,791	\$ 52,508	\$ 66,093	\$ 66,093	\$ 68,174	\$ 147,566
5280 OFFICE SUPPLIES	73	338	400	400	266	400
5310 DUES & MEMBERSHIPS	0	0	40	40	98	120
5320 POSTAGE AND DELIVERY	254	607	1,200	1,200	829	1,200
5350 PRINTING AND REPRODUCTION	0	90	0	0	0	0
5375 VEHICLE REPAIR & MAINTENANCE	871	999	1,140	1,140	652	2,280
5380 VEHICLE EXPENSE					310	
5385 VEHICLE FUEL	1,315	798	2,500	2,500	1,019	5,000
5430 TELEPHONE EXP	614	637	900	900	468	900
5432 WIRELESS TELEPHONE EXP	496	467	600	600	548	1,230
5438 COMPUTER HARDWARE/SOFTWARE	0	0	0	0	899	4,425
5440 TRAVEL	0	0	600	600	0	0
5441 MILEAGE REIMBURSEMENT	389		0	0	0	0
5442 VEHICLE LEASE - ENTERPRISE	946	5,585	4,080	5,580	5,585	8,160
5450 UNIFORMS	385	90	330	330	0	720
5460 TRAINING	916	103	550	550	0	700
5618 CONDEMNED PROPERTY DEMOLITION	21,048	13,759	0	6,000	5,643	0
OPERATIONS TOTAL	\$ 27,307	\$ 23,472	\$ 12,340	\$ 19,840	\$ 16,317	\$ 25,135
01-03 TOTAL	\$ 99,098	\$ 75,981	\$ 78,433	\$ 85,933	\$ 84,491	\$ 172,701



PARKS

GENERAL FUND DETAILED BUDGET						
04 PARKS & GROUNDS						
LINE ITEMS	ACTUAL FY19	ACTUAL FY20	ADOPTED FY21	REVISED FY21	ESTIMATED FY21	ADOPTED FY22
5110 SALARIES & WAGES	159,991	171,670	175,250	184,250	185,613	230,309
5115 SALARIES - OVERTIME	3,490	2,066	0	2,000	1,857	0
5145 LONGEVITY PAY	560	632	1,012	1,012	776	1,012
5150 SOCIAL SECURITY EXPENSE	9,471	10,101	10,928	10,928	11,157	14,465
5155 MEDICARE EXPENSE	2,215	2,362	2,556	2,556	2,609	3,383
5160 SUTA EXPENSE	27	434	27	27	756	27
5166 LONG TERM DISABILITY	244	263	343	343	381	432
5170 TMRS EXPENSE	22,539	23,474	23,946	25,946	26,232	40,574
5190 CONTRACT LABOR	0	348	0	0	0	0
5192 RECRUITING	0	462	0	0	0	0
5195 DRUG SCREENING	0	48	0	0	0	0
5197 EMPLOYEE APPRE.-RECOGNITION		0	700	700	103	700
5510 GROUP HEALTH INSURANCE	39,433	33,085	33,543	33,543	34,821	33,020
PERSONNEL TOTAL	\$ 237,970	\$ 244,945	\$ 248,305	\$ 261,305	\$ 264,305	\$ 323,922
5310 DUES & MEMBERSHIPS	40	0	150	150	97	150
5280 OFFICE SUPPLIES	54	76	0	0	92	0
5320 POSTAGE AND DELIVERY	0	1	0	0	0	0
5350 Printing and Reproduction	90		0	0	165	0
5360 EQUIPMENT	2,666	4,012	3,000	3,000	3,968	3,000
5361 EQUIPMENT RENTAL	1,014	1,000	1,200	1,200	1,035	1,200
5370 CONTRACT REPAIRS & MAINTENANCE	145,703	151,981	210,512	260,512	296,066	430,981
5375 VEHICLE REPAIR & MAINTENANCE	4,474	2,863	3,927	3,927	3,154	3,927
5376 BLDG REPAIR & MAINTENANCE	0	275	700	700	0	700
5390 PROFESSIONAL SERVICES	1,850	0	0	0	0	0
5380 VEHICLE EXPENSE	699	932	0	0	944	0
5385 VEHICLE FUEL	5,613	4,438	6,200	6,200	5,668	6,200
5395 License Fees	75		0	0	0	0
5430 TELEPHONE EXP	90	1,548	0	0	933	2,400
5435 INTERNET/CABLE SVC	1,897	1,872		29,000	27,113	27,000
5433 WIRELESS TELEPHONE EXP		6,750	2,004	2,004	1,872	2,004
5441 MILEAGE REIMBURSEMENT	203	33	0	0	0	0
5442 VEHICLE LEASE - ENTERPRISE	3,233	17,654	26,259	26,259	20,610	20,610
5443 IT COMPUTER REPLACEMENT	0	0	0	0	0	0
5450 UNIFORMS	2,320	1,873	2,500	2,500	2,046	2,740



PARKS CONT'D

LINE ITEMS	GENERAL FUND DETAILED BUDGET					
	ACTUAL FY19	ACTUAL FY20	ADOPTED FY21	REVISED FY21	ESTIMATED FY21	ADOPTED FY22
5461 TRAINING		600	0	0	0	1,200
5470 UTILITIES	100,405	111,600	126,784	126,784	158,912	133,925
5498 ZPLEX EXPENSES	14,516	66,645	37,407	37,407	30,844	21,660
5501 ZADOW PARK EXPENSES	6,579	13,067	7,141	7,141	8,247	13,432
5495 EVENT SPONSORSHIPS	10,000		0	15,000	15,000	0
5496 FACILITIES MAINTENANCE	67,818	92,088	0	150,000	129,308	0
5497 COUNTRY RIDGE PARK EXPENSES	257,179	0	0	0	0	0
5505 PARK EXPENSES	6,881	16,341	17,362	32,362	33,313	35,379
5550 SUPPLIES	4,922	7,759	25,480	16,480	6,966	11,400
OPERATIONS TOTAL	\$ 638,320	\$ 503,406	\$ 470,626	\$ 720,626	\$ 746,353	\$ 717,908
5910 CAPITAL OUTLAY	201,434		0		0	0
5530 CAPITAL OUTLAY - VEHICLE	4,791		0		0	0
CAPITAL TOTAL	\$ 206,225	\$ -	\$ -	\$ -	\$ -	\$ -
01-04 TOTAL	\$ 1,082,516	\$ 748,351	\$ 718,931	\$ 981,931	\$ 1,010,659	\$ 1,041,830



MUNICIPAL COURTS

GENERAL FUND DETAILED BUDGET						
05 MUNICIPAL COURTS						
LINE ITEMS	ACTUAL FY19	ACTUAL FY20	ADOPTED FY21	REVISED FY21	ESTIMATED FY21	ADOPTED FY22
5110 SALARIES & WAGES	82,978	64,233	75,605	63,605	64,024	64,079
5115 SALARIES - OVERTIME	3,585	2,247	0	1,000	648	0
5145 LONGEVITY PAY	584	1,004	1,188	1,188	680	1,188
5150 SOCIAL SECURITY EXPENSE	4,964	3,685	4,732	3,732	3,614	4,154
5155 MEDICARE EXPENSE	1,161	862	1,107	1,107	845	972
5160 SUTA EXPENSE	62	259	18	18	518	18
5166 LONG TERM DISABILITY	77	78	174	174	110	196
5170 TMRS EXPENSE	11,707	9,133	10,487	7,487	7,510	11,685
5190 CONTRACT LABOR	40,800	43,679	40,800	40,800	41,628	43,500
5192 RECRUITING EXPENSES		42				
5195 DRUG SCREENING		40				
5197 EMPLOYEE APPREC.-RECOGNITION		0	125	125	0	63
5510 GROUP HEALTH INSURANCE	13,590	13,501	12,558	12,558	13,298	14,576
PERSONNEL TOTAL	\$ 159,509	\$ 138,764	\$ 146,794	\$ 131,794	\$ 132,877	\$ 140,431
5280 OFFICE SUPPLIES	1,945	1,367	1,900	1,900	5,213	1,900
5299 COURT TECHNOLOGY EXPENSE	10,412		0	0	0	0
5310 DUES & MEMBERSHIPS	400	150	240	240	100	240
5320 POSTAGE AND DELIVERY	778	589	1,200	1,200	487	1,200
5340 ADVERTISING & PROMOTIONS	471	450	500	500	0	500
5350 PRINTING AND REPRODUCTION	605	685	700	700	0	800
5355 PUBLIC EDUCATION	755	372	1,000	1,000	881	1,000
5410 LEGAL FEES	4,120	1,840	2,000	2,000	2,599	2,000
5430 TELEPHONE	1,317	3,097	900	900	1,867	900
5439 BUSINESS MEALS	108	87	325	325	146	325
5440 TRAVEL EXPENSES	187	0	1,800	0	0	1,800
5441 MILEAGE REIMBURSEMENT	651	63	0	0	105	0
5450 UNIFORMS	651	104	165	165	47	165
5460 TRAINING	491	294	450	450	173	450
5500 MISC EXPENSES	16	18	0	0	0	0
5570 STATE COURT COST	117,731	115,831	96,000	126,000	145,319	96,000
5571 FINES - COLLECTION EXPENSE	10,152	13,072	10,000	13,000	15,173	10,000
5572 DISPOSITION SERVICES	2,718	2,034	1,000	1,000	1,866	1,000
5575 INMATE BOARDING EXPENSE	3,495	3,457	3,000	6,000	5,119	3,000
OPERATIONS TOTAL	\$ 157,004	\$ 143,510	\$ 121,180	\$ 155,380	\$ 179,095	\$ 121,280
5620 CAPITAL OUTLAY BUILDING	0		0		0	0
CAPITAL TOTAL	\$ -					
01-05 TOTAL	\$ 316,512	\$ 282,274	\$ 267,974	\$ 287,174	\$ 311,972	\$ 261,711



POLICE

LINE ITEMS	GENERAL FUND DETAILED BUDGET					
	06 POLICE DEPARTMENT					
	ACTUAL FY19	ACTUAL FY20	ADOPTED FY21	REVISED FY21	ESTIMATED FY21	ADOPTED FY22
5110 SALARIES & WAGES	860,831	1,054,320	1,110,919	1,118,919	1,165,328	1,508,324
5112 OT - SHIFT		24,309	52,427	132,427	31,709	64,943
5115 SALARIES - OVERTIME	75,525	67,724	10,000	-10,000	90,591	60,000
5145 LONGEVITY PAY	3,716	3,660	4,848	4,848	3,332	4,800
5150 SOCIAL SECURITY EXPENSE	54,834	65,677	72,303	76,303	75,094	97,692
5155 MEDICARE EXPENSE	12,824	15,360	16,909	17,909	17,562	22,849
5160 SUTA EXPENSE	297	2,571	153	2,553	4,428	216
5166 LONG TERM DISABILITY	1,131	1,207	2,119	2,119	2,168	2,673
5170 TMRS EXPENSE	127,825	149,506	169,843	173,843	173,741	276,298
5192 RECRUITING EXPENSES	0	3,350	350	1,600	1,600	3,645
5193 PHYSICALS					100	
5194 PSYCHOLOGICAL SCREEN	400	600	250	250	800	400
5195 DRUG SCREENING	0	450	45	45	513	135
5196 MISC EMPLOYEE EXPENSE	100	37	120	120	0	120
5197 EMPLOYEE APPREC.-RECOGNITION	99	191	825	825	276	413
5510 GROUP HEALTH INSURANCE	155,002	182,351	207,476	165,476	180,773	265,276
PERSONNEL TOTAL	\$ 1,292,585	\$ 1,571,312	\$ 1,648,587	\$ 1,687,237	\$ 1,748,015	\$ 2,307,784
5280 OFFICE SUPPLIES	8,090	4,416	4,000	4,000	5,153	7,719
5290 SECURITY	610	0	0	0	0	0
5310 DUES & MEMBERSHIPS	680	657	1,210	1,210	1,572	1,210
5320 POSTAGE AND DELIVERY	233	436	700	700	270	700
5321 SHIPPING AND COURIER SVC	155	293	300	300	64	300
5330 PUBLICATIONS AND SUBSCRIPTIONS	2,901	3,934	2,486	2,486	2,800	2,486
5341 PROMOTIONAL MATERIALS	1,829	2,069	1,800	1,800	306	1,800
5350 PRINTING AND REPRODUCTION	1,825	678	1,670	1,670	1,459	1,815
5360 EQUIPMENT	20,517	32,720	13,390	13,390	26,649	27,448
5361 EQUIPMENT RENTAL	2,269	2,269	2,550	2,550	2,278	2,269
5362 PERSONAL PROTECTIVE EQUIP PPE	0	540	1,138	1,138	480	1,138
5370 CONTRACT REPAIRS & MAINTENANCE	0	410	2,700	2,700	410	2,700
5375 VEHICLE REPAIR & MAINTENANCE	45,723	22,598	19,240	19,240	24,034	19,240
5380 VEHICLE EXPENSE	2,308	3,107	0	0	3,120	0
5385 VEHICLE FUEL	32,543	27,535	27,000	35,000	37,216	27,000
5390 PROFESSIONAL SERVICES	0	150	0	0	0	0
5430 TELEPHONE	3,683	4,645	2,640	2,640	2,802	2,640
5432 WIRELESS TELEPHONE EXP	4,420	590	5,520	5,520	6,101	5,520



POLICE CONT'D

LINE ITEMS	GENERAL FUND DETAILED BUDGET					
	06 POLICE DEPARTMENT					
	ACTUAL FY19	ACTUAL FY20	ADOPTED FY21	REVISED FY21	ESTIMATED FY21	ADOPTED FY22
5436 COMPUTER EXPENSES	0	26,669	7,189	7,189	0	12,553
5438 COMPUTER HARDWARE/SOFTWARE	649	7,790	0	0	0	0
5439 BUSINESS MEALS	821	124	200	200	0	200
5440 TRAVEL EXPENSES	1,709	497	3,914	1,914	1,967	3,020
5441 MILEAGE REIMBURSEMENT	1,086	0	0	0	77	0
5442 VEHICLE LEASE - ENTERPRISE	59,504	72,600	73,846	88,846	88,707	126,573
5450 UNIFORMS	14,567	15,341	16,120	16,120	13,654	23,402
5460 TRAINING	1,648	4,279	5,575	5,575	3,075	23,375
5461 LEOSE EXPENSE	1,270	1,366	0	0	0	0
5500 MISC EXPENSE	0	46	0	0	23	0
5550 SUPPLIES	8,253	5,036	6,590	6,590	4,453	8,460
5600 DISPATCHING EXPENSE	77,643	85,493	92,000	87,500	87,481	117,619
5610 CHILD ADVOCACY SERVICES	3,500	3,500	3,500	3,500	3,500	3,500
OPERATIONS TOTAL	\$ 298,435	\$ 329,789	\$ 295,278	\$ 311,778	\$ 317,651	\$ 422,687
5530 CAPITAL OUTLAY VEHICLE	27,812	12,403	11,919	11,919	11,955	0
5910 CAPITAL OUTLAY	18,481	18,481	18,481	18,481	18,481	18,481
CAPITAL TOTAL	\$ 46,293	\$ 30,884	\$ 30,400	\$ 30,400	\$ 30,436	\$ 18,481
01-06 TOTAL	\$ 1,637,312	\$ 1,931,985	\$ 1,974,265	\$ 2,029,415	\$ 2,096,102	\$ 2,748,952



STREETS

LINE ITEMS	GENERAL FUND DETAILED BUDGET					
	07 STREET DEPARTMENT					
	ACTUAL FY19	ACTUAL FY20	ADOPTED FY21	REVISED FY21	ESTIMATED FY21	ADOPTED FY22
5110 SALARIES & WAGES	19,897	21,309	21,124	21,124	19,752	21,885
5115 SALARIES - OVERTIME	4,623	3,807	0	0	1,421	0
5145 LONGEVITY PAY	0	38	168	168	62	168
5150 SOCIAL SECURITY EXPENSE	1,412	1,365	1,206	1,206	1,313	1,291
5155 MEDICARE EXPENSE	330	319	282	282	307	302
5160 SUTA EXPENSE	5	72	9	9	191	9
5166 LONG TERM DISABILITY	28	29	37	37	27	40
5170 TMRS EXPENSE	3,369	3,399	1,926	1,926	3,224	2,953
5510 GROUP HEALTH INSURANCE	6,431	6,228	6,243	6,243	3,142	6,477
PERSONNEL TOTAL	\$ 36,096	\$ 36,566	\$ 30,995	\$ 30,995	\$ 29,438	\$ 33,125
5360 EQUIPMENT	0	0	2,000	2,000	1,251	2,000
5370 CONTRACT REPAIRS & MAINTENANCE	54,221	111,431	30,000	65,000	95,738	201,616
5375 VEHICLE REPAIR & MAINTENANCE	277	1,911	4,500	4,500	3,755	4,500
5376 BLDG REPAIR & MAINTENANCE		573				3,562
5385 VEHICLE FUEL	180	0	0	0	635	0
5432 WIRELESS TELEPHONE EXP	287	441	0	0	0	0
5450 UNIFORMS	0	0	1,200	1,200	0	1,600
5470 UTILITIES	150,608	152,777	156,000	156,000	185,241	218,935
5550 SUPPLIES	7,609	4,147	10,000	10,000	9,316	10,000
5640 STREET REPAIRS	37,509	4,335	45,000	45,000	17,698	45,000
5650 STREET SIGNS	16,697	5,240	8,000	13,000	17,127	8,000
OPERATIONS TOTAL	\$ 267,392	\$ 280,856	\$ 256,700	\$ 296,700	\$ 334,322	\$ 491,651
5910 CAPITAL OUTLAY	70,335	0	0		0	16,000
CAPITAL TOTAL	\$ 70,335	\$ -	\$ -	\$ -	\$ -	\$ 16,000
01-07 TOTAL	\$ 373,823	\$ 317,422	\$ 287,695	\$ 327,695	\$ 363,760	\$ 540,776



FIRE

GENERAL FUND DETAILED BUDGET 08 FIRE DEPARTMENT						
LINE ITEMS	ACTUAL FY19	ACTUAL FY20	ADOPTED FY21	REVISED FY21	ESTIMATED FY21	ADOPTED FY22
5110 SALARIES & WAGES	702,960	981,425	914,990	1,015,990	1,019,730	1,170,254
5115 SALARIES - OVERTIME	35,572	30,458	55,730	61,730	59,899	80,000
5145 LONGEVITY PAY	1,088	1,832	2,696	2,696	2,296	2,348
5150 SOCIAL SECURITY EXPENSE	42,988	58,434	58,136	65,136	64,198	77,661
5155 MEDICARE EXPENSE	10,054	13,666	13,676	15,676	15,014	18,163
5160 SUTA EXPENSE	395	2,670	171	2,671	4,439	126
5166 LONG TERM DISABILITY	732	1,025	1,619	1,619	1,651	2,255
5170 TMRS EXPENSE	94,515	125,500	133,152	143,152	143,839	210,950
5191 Annual Drivers License Check	173		810	810	0	455
5193 PHYSICALS	11,036	3,375	20,225	21,651	19,540	20,225
5195 DRUG SCREENING	285	0	405	405	40	450
5192 RECRUITING	3,131	813	0	0	1,426	0
5197 EMPLOYEE APPREC.-RECOGNITION	305	0	2,000	2,000	0	5,000
5510 GROUP HEALTH INSURANCE	94,139	142,401	135,248	135,248	145,448	204,170
PERSONNEL TOTAL	\$ 997,373	\$ 1,361,600	\$ 1,338,858	\$ 1,468,784	\$ 1,477,519	\$ 1,792,057
5280 OFFICE SUPPLIES	2,805	1,293	3,000	3,000	1,816	3,000
5310 DUES & MEMBERSHIPS	4,415	13,030	9,096	9,096	7,821	9,096
5320 POSTAGE AND DELIVERY	52	21	300	300	23	300
5321 SHIPPING AND COURIER SVC	523	290	500	500	558	500
5330 PUBLICATIONS AND SUBSCRIPTIONS	1,946	520	1,000	1,000	0	1,000
5350 PRINTING AND REPRODUCTION	1,445	559	1,000	1,000	1,425	1,000
5355 PUBLIC EDUCATION	2,097	0	2,000	2,000	633	2,000
5360 EQUIPMENT	24,694	39,433	16,387	136,387	131,535	41,275
5361 EQUIPMENT RENTAL	2,269	2,269	0	0	2,278	0
5362 PERSONAL PROTECTIVE EQUIPMENT FD	24,782	42,519	30,000	30,000	24,693	30,000
5363 PPE MAINTENANCE FD	8,466	9,553	10,000	10,000	10,740	20,000
5370 CONTRACT REPAIRS & MAINTENANCE	11,813	23,080	17,665	17,665	18,173	20,185
5375 VEHICLE REPAIR & MAINTENANCE	24,782	58,784	31,080	31,080	22,271	31,080
5376 BLDG REPAIR & MAINTENANCE	12,910	9,555	5,000	5,000	10,032	5,000
5380 VEHICLE EXPENSE	874	1,248	0	0	1,941	1,241
5385 VEHICLE FUEL	18,193	12,270	19,000	19,000	16,191	19,000



FIRE CONT'D

GENERAL FUND DETAILED BUDGET 08 FIRE DEPARTMENT						
LINE ITEMS	ACTUAL FY19	ACTUAL FY20	ADOPTED FY21	REVISED FY21	ESTIMATED FY21	ADOPTED FY22
5390 PROFESSIONAL SERVICES	0	0	0	0	900	0
5430 TELEPHONE	4,041	3,953	3,815	3,815	2,647	3,815
5432 WIRELESS TELEPHONE EXP	7,102	1,308	6,260	6,260	9,205	6,260
5436 COMPUTER EXPENSES	429	356	1,000	1,000	0	1,000
5438 COMPUTER HARDWARE/SOFTWARE	1,890		0	0	495	0
5439 BUSINESS MEALS	4,962	1,339	5,042	5,042	2,100	4,818
5440 TRAVEL EXPENSES	10,015	669	7,008	7,008	7,245	12,108
5441 MILEAGE REIMBURSEMENT	262	32	0	0	0	0
5442 VEHICLE LEASE - ENTERPRISE	0	33,512	20,685	20,685	20,685	20,685
5450 UNIFORMS	21,565	20,447	18,000	32,000	33,274	18,000
5460 TRAINING	23,034	21,700	20,000	10,000	13,480	21,550
5470 UTILITIES	16,291	14,168	16,000	16,000	14,704	16,000
5490 AMBULANCE CONTRACT SERVICES	89,142	92,774	99,268	99,268	93,462	99,268
5491 MEDICAL DIRECTOR CONTRACT	18,000	17,850	18,000	18,000	18,000	18,000
5500 MISC EXPENSE	0	220	0	0	3,880	0
5550 SUPPLIES	9,690	9,997	12,000	6,000	5,762	12,000
5551 MEDICAL SUPPLIES	6,278	12,135	6,500	6,500	7,228	35,100
5552 REHAB SUPPLIES	470	909	2,000	2,000	691	2,000
5553 FIRE SUPPLIES	5,971	13,653	6,000	10,000	10,027	6,000
OPERATIONS TOTAL	\$ 361,211	\$ 459,449	\$ 387,606	\$ 509,606	\$ 493,916	\$ 461,281
5530 CAPITAL OUTLAY VEHICLE	154,753	94,084	97,333	97,333	93,639	139,782
5910 CAPITAL OUTLAY	84,638	52,706	52,738	52,738	52,706	52,738
CAPITAL TOTAL	\$ 239,390	\$ 146,790	\$ 150,071	\$ 150,071	\$ 146,345	\$ 192,520
01-08 TOTAL	\$ 1,597,974	\$ 1,967,838	\$ 1,876,535	\$ 2,128,461	\$ 2,117,780	\$ 2,445,858



INFORMATION TECHNOLOGY (IT)

GENERAL FUND DETAILED BUDGET						
09 IT DEPARTMENT						
LINE ITEMS	ACTUAL FY19	ACTUAL FY20	ADOPTED FY21	REVISED FY21	ESTIMATED FY21	ADOPTED FY22
5290 SECURITY	0	9,850	10,727	10,727	10,576	8,570
5357 WEBSITE MAINTENANCE	3,205	31,019	3,120	3,120	4,424	3,120
5436 COMPUTER EXPENSES	76,368	97,959	97,311	97,311	115,304	118,475
5438 COMPUTER HARDWARE/SOFTWARE	72,843	75,847	85,103	95,103	100,985	117,721
5443 IT COMPUTER REPLACEMENT	52,593	53,319	70,000	70,000	70,000	76,246
OPERATIONS TOTAL	\$ 205,009	\$ 267,994	\$ 266,261	\$ 276,261	\$ 301,290	\$ 324,132
5910 CAPITAL OUTLAY	0	0	0		0	0
CAPITAL TOTAL	\$ -					
01-10 TOTAL	\$ 205,009	\$ 267,994	\$ 266,261	\$ 276,261	\$ 301,290	\$ 324,132



LIBRARY

LINE ITEMS	GENERAL FUND DETAILED BUDGET					
	ACTUAL FY19	ACTUAL FY20	ADOPTED FY21	REVISED FY21	ESTIMATED FY21	ADOPTED FY22
5110 SALARIES & WAGES	172,606	185,199	186,218	192,218	192,366	207,475
5115 SALARIES - OVERTIME	116	47	0	0	526	0
5145 LONGEVITY PAY	592	1,312	1,696	1,696	1,064	1,696
5150 SOCIAL SECURITY EXPENSE	10,641	11,222	11,650	11,650	12,018	12,927
5155 MEDICARE EXPENSE	2,489	2,625	2,725	2,725	2,811	3,024
5160 SUTA EXPENSE	133	1,022	54	54	1,483	54
5166 LONG TERM DISABILITY	105	115	308	308	304	429
5170 TMRS EXPENSE	23,539	23,895	25,773	27,773	25,499	36,579
5195 DRUG SCREENING	0	96	0	0	121	0
5190 CONTRACT LABOR	928	72	0	0	72	0
5192 RECRUITING EXPENSES	94	3,900	0	0	282	0
5196 MISC EMPLOYEE EXPENSE	35		0	0	0	0
5197 EMPLOYEE APPRECIATION-RECOGNITION		653	500	500	506	500
5510 GROUP HEALTH INSURANCE	22,311	31,572	33,305	27,305	29,140	35,016
PERSONNEL TOTAL	\$ 233,588	\$ 261,729	\$ 262,229	\$ 264,229	\$ 266,192	\$ 297,700
5280 OFFICE SUPPLIES	2,454	1,657	3,100	3,100	999	3,100
5310 DUES & MEMBERSHIPS	737	679	983	983	963	998
5320 POSTAGE AND DELIVERY	202	184	250	250	239	250
5330 PUBLICATIONS AND SUBSCRIPTIONS	626	736	1,010	1,010	435	1,010
5341 PROMOTIONAL MATERIALS	240	722	1,250	1,250	2,011	1,250
5350 PRINTING AND REPRODUCTION	385	188	680	680	106	680
5355 PUBLIC EDUCATION	0	0	100	100	0	100
5360 EQUIPMENT	5,504	5,118	7,197	7,197	3,404	5,797
5361 EQUIPMENT RENTAL	2,269	2,269	0	0	2,278	2,269
5370 CONTRACT REPAIRS & MAINTENANCE	0	0	2,289	2,289	0	20
5376 BLDG REPAIR & MAINTENANCE	0	0	0	0	0	1,000
5395 LICENSE FEES	490	339	1,090	1,090	816	1,090



LIBRARY CONT'D

LINE ITEMS	GENERAL FUND DETAILED BUDGET 10 LIBRARY DEPARTMENT					
	ACTUAL FY19	ACTUAL FY20	ADOPTED FY21	REVISED FY21	ESTIMATED FY21	ADOPTED FY22
5430 TELEPHONE	4,911	6,304	4,000	4,000	3,735	4,000
5432 WIRELESS TELEPHONE EXP	600	579	0	0	0	0
5438 COMPUTER HARDWARE/SOFTWARE	203	1,900	0	0	576	0
5439 BUSINESS MEALS	147	20	480	480	226	480
5440 TRAVEL EXPENSES	838	0	1,200	1,200	1,043	3,250
5441 MILEAGE REIMBURSEMENT	498	0	1,250	1,250	149	900
5450 UNIFORMS	10	488	560	560	331	560
5460 TRAINING	619	25	300	300	371	4,300
5462 TRAINING - CLASS EXPENSES	860	0	500	500	0	500
5550 SUPPLIES	758	1,033	800	800	877	800
5556 LIBRARY INVENTORY PURCHASES	17,348	17,819	21,060	21,060	18,762	21,060
5558 LIBRARY PROGRAMS	9,076	13,963	8,748	11,748	17,023	12,748
OPERATIONS TOTAL	\$ 49,622	\$ 54,024	\$ 56,847	\$ 59,847	\$ 54,342	\$ 66,162
5910 CAPITAL OUTLAY	0		0		0	0
CAPITAL TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-10 TOTAL	\$ 283,211	\$ 315,753	\$ 319,076	\$ 324,076	\$ 320,534	\$ 363,862



BUILDING MAINTENANCE

LINE ITEMS	GENERAL FUND DETAILED BUDGET					
	ACTUAL FY19	ACTUAL FY20	ADOPTED FY21	REVISED FY21	ESTIMATED FY21	ADOPTED FY22
5360 EQUIPMENT	0	0	0	0	0	0
5370 CONTRACT REPAIRS & MAINTENANCE	11,634	4,999	14,655	64,655	7,192	13,355
5375 VEHICLE REPAIR & MAINTENANCE	0	0	0	0	0	0
5376 BLDG REPAIR & MAINTENANCE	96,842	107,200	100,127	100,127	141,885	159,450
5500 Misc Expense	56		0	0	0	0
5550 SUPPLIES	2,367	6,283	4,511	4,511	6,774	6,716
OPERATIONS TOTAL	\$ 110,899	\$ 118,482	\$ 119,293	\$ 169,293	\$ 155,851	\$ 179,521
5620 CAPITAL OUTLAY	0	0	0		0	0
CAPITAL TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-11 TOTAL	\$ 110,899	\$ 118,482	\$ 119,293	\$ 169,293	\$ 155,851	\$ 179,521



Debt Service Fund Budget – General Fund Debt

City of Melissa General Debt Service Fund Fiscal Year 2021-22		
		2021-22 Adopted Budget
Beginning Fund Balance - I & S Acct		1,414,264.98
Revenues		
4110 Current Property Taxes - I & S Portion		\$ 2,501,671.28
4315 Transfer In - Park Development Fee 100% - Land Acquisition		\$ 64,300.00
4315 Transfer In - Park Development Fee 100% - (2018 CO 100 Sports Park Ph 2/Zadow)		\$ 480,618.76
Transfer In - Park Development Fee 100% - (2021 CO 90 Acre park pond, trails, CR park)		\$ 378,733.96
Transfer In - Road Escrow Donation Total		\$ -
4423 EDC 4A - Series 2006 CO/Refi 2016 GO - Melissa Rd	76,500.00	
4422 EDC 4A - Series 2017 GO - Davis Rd/Fannin Rd Construction - participation	60,000.00	
EDC 4A - Series 2021 CO - High School Collector rds contruction	368,381.04	
Transfer In - EDC 4A Total		\$ 504,881.04
4425 EDC 4B - Series 2005A CO - Fire St/Tennis/Barker/BMP	59,922.50	
4442 EDC 4B - Series 2015 CO - Phase I Park Dev Plan	427,606.26	
4443 EDC 4B - Series 2016 CO - ZPlex Phase 2	125,200.00	
EDC 4B - Series 2021 CO - ZPlex Phase 4	327,376.63	
Transfer In - EDC 4B Total		\$ 940,105.39
4426 TIF - Series 2006 CO/Refi 2016 GO - Town Center Architect - City Hall	693,800.00	
4445 TIF - Series 2018 CO - Cardinal/Highland Rd/DOD roadway/utility	62,675.00	
4444 TIF - Series 2018 GO - Melissa Road Construction (transitioned \$2m more to TIF FY22)	174,581.26	
TIF - Series 2015 CO - City Hall Park (transitioned to TIF from GF FY22)	64,825.00	
TIF - Series 2021 CO - Cardinal/Highland construction	299,344.79	
Transfer In - TIF Fund Total		\$ 1,295,226.05
Total Revenues		\$ 6,165,536.48
Expenditures		
Debt Service	Principal	Interest
5664 Debt Service - Series 2005A CO - Fire St/Tennis/Barker/BMP 4B	50,000.00	9,922.50
5666 Debt Service - Series 2006 CO/Refi 2016 GO - Melissa Rd 1,120,000 4A	65,000.00	11,500.00
5678 Debt Service - Series 2009 CO - City Hall/Refi 2016 Current Outstanding Debt	440,000.00	253,800.00
5687 Debt Service - Series 2012 GO - Transportation	25,000.00	12,100.00
5690 Debt Service - Series 2013 CO - Transportation/Refinance	205,000.00	24,112.00
5666 Debt Service - Series 2015 CO - Park - City Hall Park	35,000.00	29,825.00
5693 Debt Service - Series 2015 CO - Park - Phase I Park Dev - 4B	230,000.00	197,606.26
5692 Debt Service - Series 2015 GO - Transportation - Milrany Rd	90,000.00	52,053.76
5694 Debt Service - Series 2016 GO - Transportation - Fannin Rd design/row Mel Rd E row	25,000.00	19,200.00
5694 Debt Service - Series 2016 CO - Transportation - Melissa Rd W row	20,000.00	15,400.00
5694 Debt Service - Series 2016 CO - Transportation - Throckmorton Rd	75,000.00	58,900.00
5694 Debt Service - Series 2016 CO - Sports Park - Phase II - 4B	70,000.00	55,200.00
5694 Debt Service - Series 2016 CO - Land Acquisition - Park Dev fee 100%	35,000.00	29,300.00
5667 Debt Service - Series 2008 GO/Refi 2016 - Transportation Bond New Refi	290,000.00	79,000.00
5696 Debt Service - Series 2017 CO - Throckmorton Rd, Land Acquisition, Green Ribbon project	235,000.00	150,887.50
5695 Debt Service - Series 2017 GO - Davis Rd/Fannin Rd construction	165,000.00	105,755.00
5671 Debt Service - Series 2018 CO - Signalization/Storm sirens	20,000.00	21,268.76
5671 Debt Service - Series 2018 CO - 100 acre Sports Park Ph 2/Zadow Park	220,000.00	260,618.76
5671 Debt Service - Series 2018 CO - TIF Cardinal/Highland/DOD/Sirens	30,000.00	32,675.00
5669 Debt Service - Series 2018 GO - Melissa Rd Construction	85,000.00	108,562.50
5669 Debt Service - Series 2018 GO - TIF Melissa Rd construction	25,000.00	33,581.26
Debt Service - Series 2020 CO - Melissa Road West/Road Design near HS/Park projects	125,000.00	119,431.26
Debt Service - Series 2021 CO - Public Safety Complex design and construction	270,000.00	249,278.40
Debt Service - Series 2021 CO - 4A - High School Collector roads construction	190,000.00	178,381.04
Debt Service - Series 2021 CO - 4B - ZPlex Ph 4	170,000.00	157,376.63
Debt Service - Series 2021 CO - 90 Acre Park pond/CR park/Trails - Park Dev fee	195,000.00	183,733.96
Debt Service - Series 2021 CO - TIF - Cardinal/Highland Rds construction	155,000.00	144,344.79
	3,540,000.00	2,593,814.38
Principal Reduction		3,540,000.00
Interest		2,593,814.38
Paying Agent Fees/Other		-
Total Debt Service Expenditures		6,133,814.38
Ending Fund Balance		1,445,987.08



Water Fund Budget Summary

City of Melissa

Financial Summary - Water Fund FY 21-22

	Actual FY19	Actual FY20	Adopted FY21	Revised FY21	Estimated FY21	Adopted FY22
REVENUES						
Water Sales	\$4,387,203	\$5,414,918	\$5,505,443	\$5,816,093	\$5,988,158	\$6,687,896
Water Sales - unmetered	\$81,378	\$41,403	\$53,243	\$40,000	\$36,471	\$20,000
Penalties	\$127,008	\$115,141	\$115,000	\$145,000	\$153,713	\$115,000
Meter Installation	\$7,400	\$4,695		\$20,000	\$21,130	
Water Meter Sales	\$104,289	\$200,694	\$203,603	\$300,000	\$306,556	\$206,199
Sewer Treatment Sales	\$2,596,980	\$3,328,502	\$3,553,946	\$3,944,569	\$4,129,409	\$4,693,413
Sewer Inspection Fees	\$14,880	\$17,430	\$12,000	\$30,000	\$30,810	\$30,000
Garbage Sales	\$462,582	\$536,411	\$546,326	\$730,000	\$742,494	\$826,296
Garbage Administration	\$108,078	\$123,162	\$133,042	\$140,000	\$145,993	\$160,590
Franchise Fees/Taxes - Garbage Commerical	\$27,275	\$24,407		\$44,000	\$43,389	\$25,000
Throckmorton Sewer Debt Funding - 4A/4B	\$227,850	\$227,225	\$227,228	\$227,228	\$226,412	\$225,406
Throckmorton Sewer Maintenance - City of Anna	\$104,170					
Interest	\$10,228	\$22,641	\$7,000	\$12,000	\$12,082	\$7,000
Misc Income - Water	\$2,353	39,885	\$2,500	\$104,500	\$106,873	
Transfer In	\$706,612	\$13,500				
NTMWD Stiff Creek Sewer Participation		\$320,000	\$320,000	\$320,000	\$320,000	\$320,000
W/WW Tap Fees						
W/WW Impact Fees	\$330,026	\$157,171	\$157,171	\$0		
Revenue TOTAL	\$9,298,312	\$10,587,185	\$10,836,502	\$11,873,390	\$12,263,491	\$13,316,800
EXPENSES						
Administration & Utility Billing	\$ 491,586	\$ 581,514	\$ 341,868	\$ 725,342	\$ 709,742	\$ 633,233
Water Operations	\$ 3,958,243	\$ 4,291,485	\$ 4,363,609	\$ 4,600,780	\$ 5,041,369	\$ 5,237,620
Sewer Operations	\$ 1,652,515	\$ 1,547,613	\$ 2,042,273	\$ 1,347,795	\$ 1,381,494	\$ 1,780,813
Garbage Services	\$ 479,494	\$ 567,546	\$ 547,818	\$ 730,492	\$ 807,405	\$ 830,588
IT Department	\$ 43,487	\$ 38,890	\$ 45,074	\$ 52,074	\$ 51,712	\$ 60,895
Debt Service	\$ 2,667,323	\$ 2,591,942	\$ 2,804,668	\$ 2,586,378	\$ 2,586,066	\$ 3,245,115
Expense TOTAL	\$ 9,292,648	\$ 9,618,989	\$ 10,145,310	\$ 10,042,861	\$ 10,577,788	\$ 11,788,264
Net Revenues	\$ 5,664	\$ 186,365	\$ 180,221	\$ 552,058	\$ 551,266	\$ 417,332
Ending Reserve Balance	\$ 1,776,268					
Days of Reserve	74.46					
Ending Reserve Balance		\$ 1,962,633	\$ 2,142,854	\$ 2,514,692	\$ 2,513,900	\$ 2,931,231
Per Day Cost		\$ 26,353	\$ 27,795	\$ 27,515	\$ 28,980	\$ 32,297
Days of Reserve		74	77	91	87	91
Extraordinary Events-Working Capital		\$ 378,317	\$ 150,000	\$ 300,000	\$ 155,966	\$ 264,109
Debt Capacity Reserve at \$600/connection		\$ 253,513	\$ 160,971	\$ 517,623	\$ 517,623	\$ 283,885
Depreciation R&R Fund Balance		\$ 150,000	\$ 200,000	\$ 460,848	\$ 460,848	\$ 563,210



Water Fund Detailed Budget – by Department

WATER

City of Melissa Financial Summary - Water Fund						
Description	Actual 2019	Actual 2020	Adopted 2021	Revised 2021	Estimated 2021	Adopted 2022
5110 SALARIES & WAGES	\$246,798	\$356,075	\$407,389	\$409,389	\$420,129	\$646,721
5115 SALARIES - OVERTIME	\$25,499	\$38,856	\$37,342	\$37,342	\$34,470	\$54,720
5145 LONGEVITY PAY	\$540	\$886	\$2,000	\$2,000	\$1,150	\$1,860
5150 SOCIAL SECURITY EXPENSE	\$15,568	\$22,931	\$26,622	\$26,622	\$26,082	\$42,174
5155 MEDICARE EXPENSE	\$3,641	\$5,363	\$6,226	\$6,226	\$6,100	\$9,824
5160 SUTA EXPENSE	\$40	\$1,229	\$810	\$810	\$1,955	\$801
5166 LONG TERM DISABILITY	\$318	\$524	\$1,217	\$1,217	\$804	\$1,365
5170 TMRS EXPENSE	\$33,075	\$69,153	\$58,998	\$64,998	\$61,697	\$93,301
5190 CONTRACT LABOR	\$0	\$0	\$0	\$0	\$0	\$0
5195 DRUG SCREENING	\$48	\$234	\$0	\$0	\$41	\$450
5192 Recruiting		\$2,116			\$51	\$3,950
5197 Employee Appreciation/Recognition					\$127	
5510 GROUP HEALTH INSURANCE	\$54,997	\$72,820	\$118,170	\$80,170	\$78,844	\$200,243
PERSONNEL TOTAL	\$380,524	\$570,188	\$658,774	\$628,774	\$631,451	\$1,055,409
5260 ENGINEERING	\$66,955	\$92,980	\$45,000	\$100,000	\$96,494	\$100,000
5270 INSPECTIONS	\$0	\$0	\$20,000	\$0	\$0	\$20,000
5280 OFFICE SUPPLIES	\$531	\$1,013	\$1,000	\$1,000	\$988	\$1,500
5310 DUES & MEMBERSHIPS	\$18,646	\$18,207	\$15,000	\$20,000	\$20,103	\$16,000
5320 POSTAGE AND DELIVERY	\$436	\$0	\$0	\$0	\$3	\$0
5340 ADVERTISING AND PROMOTIONS	\$0	\$0	\$0	\$0	\$0	\$0
5344 Economic Development						
5350 PRINTING AND REPRODUCTION	\$345	\$1,058	\$500	\$500	\$478	\$1,200
5360 EQUIPMENT	\$10,990	\$10,670	\$10,000	\$0	\$0	\$10,000
5361 EQUIPMENT RENTAL	\$0	\$0	\$3,000	\$0	\$0	\$3,000
5370 CONTRACT REPAIRS & MAINTENANCE	\$126,737	\$203,292	\$190,000	\$250,000	\$134,679	\$190,000
5372 Capital Projects Designated Fund					\$500,000	
5374 Special Projects Designated Fund					\$200,000	
5375 VEHICLE REPAIR & MAINTENANCE	\$13,175	\$19,593	\$16,432	\$16,432	\$10,439	\$16,432
5376 BLDG REPAIR & MAINTENANCE	\$1,874	\$888	\$2,500	\$2,500	\$3,155	\$2,500
5380 Vehicle Expense	\$1,434		\$0	\$0	\$1,883	\$0
5385 VEHICLE FUEL	\$13,200	\$16,978	\$12,000	\$24,000	\$23,491	\$23,000
5390 PROFESSIONAL SERVICES	\$16,198	\$27,627	\$48,556	\$48,556	\$70,985	\$50,000
5395 LICENSE FEES	\$2,744	\$666	\$1,332	\$6,332	\$6,175	\$6,000
5400 AUDIT FEES	\$11,575	\$12,040	\$14,500	\$14,500	\$12,643	\$14,500
5410 LEGAL FEES	\$51,352	\$60,545	\$50,000	\$65,000	\$63,934	\$50,000
5430 TELEPHONE	\$3,949	\$1,850	\$8,100	\$2,000	\$1,510	\$3,000



WATER CONT'D

City of Melissa Financial Summary - Water Fund						
Description	Actual 2019	Actual 2020	Adopted 2021	Revised 2021	Estimated 2021	Adopted 2022
5432 WIRELESS TELEPHONE EXP	\$4,544	\$1,080	\$4,000	\$6,534	\$6,766	\$9,500
5436 COMPUTER EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0
5438 Computer Hardware/Software					\$7,737	
5439 BUSINESS MEALS	\$924	\$646	\$900	\$500	\$303	\$500
5440 TRAVEL EXPENSES	\$1,280	\$345	\$2,000	\$0	\$0	
5441 MILEAGE REIMBURSEMENT	\$1,113	\$104	\$1,200	\$0	\$0	
5442 Vehicle Lease	\$6,022	\$33,809	\$37,926	\$40,926	\$36,950	\$49,064
5443 IT COMPUTER REPLACEMENT	\$0	\$0	\$0	\$0	\$0	\$0
5444 PURCHASE OF METERS/METER EQUIP	\$164,878	\$354,744	\$203,603	\$303,603	\$300,239	\$166,200
5445 PURCHASE OF WATER	\$2,183,915	\$2,181,121	\$2,254,606	\$2,489,644	\$2,341,437	\$2,591,768
GTUA O&M OF CGMA SYSTEM	\$100,664	\$116,843	\$80,000	\$10,000	\$7,149	\$10,000
GTUA ADMIN FEE	\$7,153	\$7,886	\$15,000	\$5,000	\$2,163	\$5,000
5450 UNIFORMS	\$4,357	\$6,851	\$8,280	\$8,280	\$5,723	\$10,400
5453 Supplies - Water System	\$21,928	\$29,978	\$20,000	\$20,000	\$22,471	\$20,000
5460 TRAINING	\$3,890	\$2,421	\$4,000	\$4,000	\$1,410	\$5,500
5470 UTILITIES	\$52,522	\$70,244	\$70,000	\$75,000	\$78,481	\$79,129
5474 Water System Maintenance Program	\$38,255	\$35,219	\$70,000	\$10,000	\$8,279	\$40,000
5475 WATER TESTING	\$11,332	\$7,853	\$15,000	\$5,000	\$1,950	\$15,000
5500 Misc Expense	\$20	\$976				
5776 Bad debt expense	\$25,391	\$100,139	\$40,000	\$40,000	\$40,000	\$40,000
5750 GARBAGE EXPENSE	\$0	\$496	\$1,000	\$1,000	\$1,296	\$1,500
5550 SUPPLIES	\$55,769	\$43,273	\$60,000	\$60,000	\$61,162	\$60,000
5950 TRANSFER OUT-TIF	\$0	\$0	\$0	\$0	\$0	\$0
5950 TRANSFER OUT	\$176,317	\$193,187	\$339,445	\$341,699	\$339,445	\$406,518
OPERATIONS TOTAL	\$3,200,415	\$3,654,622	\$3,664,880	\$3,972,006	\$4,409,918	\$4,017,211
5530 CAPITAL OUTLAY VEHICLE	\$5,486	\$0	\$39,955	\$0	\$0	\$40,000
5910 CAPITAL OUTLAY	\$367,591	\$66,675			\$0	\$125,000
CAPITAL TOTAL	\$373,076	\$66,675	\$39,955	\$0	\$0	\$165,000
02-14 TOTAL	\$3,954,016	\$4,291,485	\$4,363,609	\$4,600,780	\$5,041,369	\$5,237,620



WASTEWATER

City of Melissa Financial Summary - Wastewater Fund						
Description	Actual 2019	Actual 2020	Adopted 2021	Revised 2021	Estimated 2021	Adopted 2022
5260 ENGINEERING	\$95,793	\$112,662	\$73,000	\$73,000	\$63,141	\$73,000
5270 Inspections	\$1,356					
5320 Postage & Delivery	\$12					
5360 EQUIPMENT						
5361 EQUIPMENT RENTAL	\$0	\$0	\$0	\$0	\$0	\$0
5370 CONTRACT REPAIRS & MAINTENANCE	\$14,162	\$9,862	\$12,000	\$12,000	\$13,493	\$12,000
5390 Professional Services						
5395 LICENSE FEES	\$2,113	\$5,965	\$555	\$555	\$111	\$555
5430 TELEPHONE	\$0	\$0	\$0	\$0	\$0	\$0
5443 IT COMPUTER REPLACEMENT	\$0	\$0	\$0	\$0	\$0	\$0
5446 SEWER TREATMENT SERVICES	\$1,463,856	\$1,401,842	\$1,936,718	\$1,246,740	\$1,290,929	\$1,670,258
GTUA ADMIN FEE	\$1,250	\$0	\$5,000	\$500	\$300	\$5,000
5448 TAP DISCOUNTS	\$0					
5466 Throckmorton Crk Sewer Line maintenance	\$35,982	\$7,832		\$5,000	\$4,867	\$5,000
5470 UTILITIES	\$3,918	\$3,610	\$5,000	\$5,000	\$3,645	\$5,000
5500 MISC EXPENSE	\$30,661					
5550 SUPPLIES	\$3,412	\$5,841	\$10,000	\$5,000	\$5,009	\$10,000
OPERATIONS TOTAL	\$1,652,515	\$1,547,613	\$2,042,273	\$1,347,795	\$1,381,494	\$1,780,813
5910 CAPITAL OUTLAY						
CAPITAL TOTAL	\$0					
02-15 TOTAL	\$1,652,515	\$1,547,613	\$2,042,273	\$1,347,795	\$1,381,494	\$1,780,813



GARBAGE

City of Melissa Financial Summary - Garbage Fund								
Description	Actual 2019	Actual 2020	Adopted 2021	Revised 2021	Estimated 2021	Adopted 2022		
5751 HAZARDOUS WASTE	\$ 1,250	\$ 2,050	\$ 1,250	\$ 1,250	\$ -	\$ 1,250		
5500 Misc Expense	\$ 242	\$ 242	\$ 242	\$ 242	\$ -	\$ -		
5850 GARBAGE-TRANSFER GENERAL FUND								
GARBAGE EXPENSE	\$ 478,002	\$ 565,496	\$ 546,326	\$ 729,000	\$ 807,405	\$ 829,338		
OPERATIONS	\$ 479,494	\$ 567,546	\$ 547,818	\$ 730,492	\$ 807,405	\$ 830,588		
TOTAL 16 GARBAGE	\$ 479,494	\$ 567,546	\$ 547,818	\$ 730,492	\$ 807,405	\$ 830,588		

IT

City of Melissa Financial Summary - IT Dept								
Description	Actual 2019	Actual 2020	Adopted 2021	Revised 2021	Estimated 2021	Adopted 2022		
5436 COMPUTER EXPENSES	\$ 36,158	\$ 31,633	\$ 36,662	\$ 43,662	\$ 44,695	\$ 42,822		
5438 COMPUTER HARDWARE/SOFTWARE	\$ 497	\$ 240	\$ 1,395	\$ 1,395	\$ -	\$ 1,395		
5443 IT COMPUTER REPLACEMENT	\$ 6,832	\$ 7,017	\$ 7,017	\$ 7,017	\$ 7,017	\$ 16,678		
OPERATIONS	\$ 43,487	\$ 38,890	\$ 45,074	\$ 52,074	\$ 51,712	\$ 60,895		
TOTAL 24 IT WF EXPENSES	\$ 43,487	\$ 38,890	\$ 45,074	\$ 52,074	\$ 51,712	\$ 60,895		



UTILITY BILLING

City of Melissa Financial Summary - Utility Billing Fund						
Description	Actual 2019	Actual 2020	Adopted 2021	Revised 2021	Estimated 2021	Adopted 2022
5110 SALARIES & WAGES	\$104,008	\$142,046	\$171,600	\$208,600	\$212,842	\$235,450
5115 OVERTIME	\$3,909			\$6,000	\$5,073	
5145 LONGEVITY PAY	\$568	\$212	\$332	\$332	\$0	\$500
5150 SOCIAL SECURITY EXPENSE	\$6,765	\$9,287	\$10,639	\$12,639	\$11,776	\$14,608
5155 MEDICARE EXPENSE	\$1,582	\$2,172	\$2,488	\$2,888	\$2,754	\$3,416
5160 SUTA EXPENSE	\$31	\$741	\$437	\$837	\$1,241	\$437
5166 LONG TERM DISABILITY	\$75	\$130		\$400	\$425	
5190 Contract Labor	\$15,205	\$36,430	\$23,624	\$29,624	\$29,543	\$32,419
5171 TMRS EXPENSE		\$8,777				
5192 Recruiting	\$1,222	\$3,269			\$51	
5195 Drug Screening	\$48	\$148			\$88	
5510 GROUP HEALTH INSURANCE	\$21,189	\$24,787	\$48,872	\$48,872	\$48,865	\$69,336
PERSONNEL TOTAL	\$154,602	\$227,999	\$257,992	\$310,192	\$312,658	\$356,166
5197 Employee Appreciation Recognition		0	300	300	0	500
5280 OFFICE SUPPLIES	\$1,367	\$2,183	\$1,500	\$1,500	\$2,418	\$1,000
5310 DUES & MEMBERSHIPS	\$0	\$0	\$100	\$100	\$0	\$0
5320 POSTAGE AND DELIVERY	\$138	\$6,922	\$4,500	\$1,000	\$530	\$1,500
5335 CREDIT CARD CHARGES		\$61,419		\$100,000	\$91,909	
5340 ADVERTISING AND PROMOTION						
5350 PRINTING AND REPRODUCTION	\$835	\$90	\$3,500	\$100	\$190	\$100
5360 Equipment					\$523	
5430 TELEPHONE	\$2,391	\$2,433	\$2,500	\$1,500	\$1,401	\$1,500
5432 Wireless Telephone Exp	\$230	\$569		\$1,200	\$1,212	\$800
5436 COMPUTER EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0
5437 STATEMENT PROCESSING						
5449 UB Software Service	\$331,903	\$182,514	\$69,526	\$80,000	\$75,560	\$80,000
5455 UB Bill Processing expenses		\$96,428		\$38,000	\$41,333	\$38,000
5438 COMPUTER HARDWARE/SOFTWARE				\$7,000	\$6,386	
5439 Business Meals	\$111	\$506	\$200	\$200	\$388	\$200
5440 TRAVEL EXPENSES	\$0	\$0	\$1,500	\$1,500	\$521	\$0
5441 MILEAGE REIMBURSEMENT	\$0	\$0	\$250	\$250	\$0	\$0
5442 Vehicle Lease - Meter Tech					\$2,639	\$4,610
5375 Vehicle Repair and Maintenance				\$600	\$537	\$482
5380 Vehicle Expense				\$0		\$311
5385 Vehicle Fuel				\$700	\$912	\$1,200
5450 UNIFORMS	\$10	\$450			\$402	\$500
5910 Capital Outlay						
5500 MISC EXPENSE						
5443 IT COMPUTER REPLACEMENT						
5444 AMI Equipment				\$150,000	\$143,474	\$89,999
5456 Meters/AMI Equip Repairs Maintenance				\$30,000	\$25,118	\$56,065
5550 Supplies					\$104	\$300
5460 TRAINING	\$0	\$0	\$0	\$1,200	\$1,528	\$0
OPERATIONS TOTAL	\$336,984	\$353,515	\$83,876	\$415,150	\$397,084	\$277,067
Utility Billing TOTAL	\$491,586	\$581,514	\$341,868	\$725,342	\$709,742	\$633,233



Debt Service Fund Budget – Utility Fund Debt

City of Melissa Utility Debt Service - Expenditures 2021-2022- Proposed			
Debt Service Fund	Principal	Interest	Fund Total
5676 Debt Service - Series 2005 - Rev Bond GTUA CGMA	65,250.00	30,926.25	96,176.25
5677 Debt Service - Series 2006 CO - Country Ridge 615k Water			-
5679 Debt Service - 2006 State Part Assist-GTUA - CGMA	-	412,105.37	412,105.37
5673 Debt Service - Series 2006 - Rev Bond GTUA TR/TC Sewer	105,000.00	20,915.00	125,915.00
5681 Debt Service - Series 2007 Rev Bond - GTUA - CGMA	27,000.00	85,315.05	112,315.05
5682 Debt Service - Series 2007 Rev Bond - GTUA TR/TC Sewer	60,000.00	19,530.00	79,530.00
5683 Debt Service - Series 2008 Combo Tax/Rev - Water/Wastewater CIP			-
5684 Debt Service - Series 2009A (Dfund)- Fitzhugh Sewer - GTUA	60,000.00	29,920.00	89,920.00
5685 Debt Service - Series 2009B (CWSRF)- Fitzhugh Sewer - GTUA	80,000.00	30,007.50	110,007.50
5675 Debt Service- Series 2000/2010 Refunding CO - Water Tower	-	-	-
5688 Debt Service - Series 2011 Fannin Waterline Project	65,000.00	34,100.00	99,100.00
5689 Debt Service - Series 2013 CO - South Take Pt/US 75 water relocation/Davis Rd Sewer	240,000.00	69,471.26	309,471.26
5691 Debt Service - Series 2014 CO - SH 121 Util Relocation, Harrison St Sewer, AMR Sys	95,000.00	52,818.76	147,818.76
5968 Water Fund - Series 2015 CO - Waterline to 100 acre park	55,000.00	45,943.76	100,943.76
5683 Debt Service - Series 2016 GO Refunding CO 2008	160,000.00	39,900.00	199,900.00
5694 Debt Service - Series 2016 CO - Wastewater - Stiff Creek Sewer Improvements	175,000.00	137,500.00	312,500.00
5694 Debt Service - Series 2016 CO - W/WW - Land Acquisition	35,000.00	29,300.00	64,300.00
5671 Debt Service - Series 2018 CO - New Water Tower	215,000.00	253,912.50	468,912.50
567x New Debt Service - Series 2021 CO - PW Facility SH5 utility relo and sewer, Water Twr site work	245,000.00	271,200.00	516,200.00
			-
	1,682,250.00	1,562,865.45	3,245,115.45
Principal Reduction:			1,682,250.00
Interest:			1,562,865.45
Reserves/Other:			-
Total Debt Service Expenditures:			3,245,115.45



Tax Increment Financing (TIF) Zone Budget

City of Melissa Melissa Tax Increment Financing Zone #1 Fund (03-18) Fiscal Year 2021-22		
		Adopted 2021-22
Beginning Fund Balance		1,228,803.58
Revenues		
4110	Current Property Taxes - levy	1,304,708.07
4110	County's Participation - Property Taxes (2016) - levy	179,019.80
4330	Interest Income	
	Transfer from General Fund	
	Transfer from Water Fund	
Total Revenues		1,483,727.87
Expenditures		
	Town Center construction costs	-
	Professional Services	
	Reimbursement - General Fund	
	Create Debt Reserve Fund	
Debt Service		
5956	Transfer to Debt Service on 2016 GO - refi 2006/2009 CO - Principal	440,000.00
5956	Transfer to Debt Service on 2016 GO - refi 2006/2009 CO - Interest	253,800.00
5972	Transfer to Debt Service on 2018 CO DOD Rdway/Cardinal/Highland Rds - Principal	30,000.00
5972	Transfer to Debt Service on 2018 CO DOD Rdway/Cardinal/Highland Rds - Interest	32,675.00
5973	Transfer to Debt Service on 2018 GO - Melissa Rd Construction - Principal	25,000.00
5973	Transfer to Debt Service on 2018 GO - Melissa Rd Construction - Interest	33,581.26
	2021 CO - Cardinal/Highland Rds (\$5.5 m)	319,000.00
	2015 CO - City Hall Park (+\$1.1 m)	64,825.00
	2018 GO - Melissa Rd (+\$2.0m)	116,000.00
Total TIF Expenditures		1,314,881.26
Revenues less Expenditures		168,846.61
Ending Fund Balance		1,397,650.19



CITY OF MELISSA, TEXAS

ORDINANCE NO: 21-41

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF MELISSA, TEXAS, LEVYING TAXES FOR THE 2021 TAX YEAR AT THE RATE OF \$0.568157 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, 2021, and ending September 30, 2022, 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 14th day of September 2021, the budget for the fiscal year beginning October 1, 2021, and ending September 30, 2022; 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, 2021, and ending September 30, 2022, 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 \$0.568157 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 \$0.431031 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, 2021, and ending September 30, 2022, 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 \$0.137126 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, 2021, and ending September 30, 2022.

Total tax rate of \$0.568157 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 \$-25.32.

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



CITY OF MELISSA ANNUAL BUDGET FY22

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.

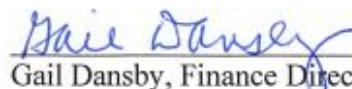
SECTION 8: Severability. Should any section, subsection, sentence, clause or phrase of this Ordinance be declared unconstitutional or invalid by a court of competent jurisdiction, it is expressly provided that any and all remaining portions of this Ordinance shall remain in full force and effect. City 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 14th DAY OF SEPTEMBER 2021.

Reed Greer, Mayor

ATTESTED TO AND
CORRECTLY RECORDED BY:


Gail Dansby, Finance Director

Date of Publication: September 23 and 30, *The McKinney Courier-Gazette*
Anna-Melissa Tribune

Glossary of Terms

4A or MIEDC: Melissa Industrial and Economic Development Corporation

4B or MCEDC: Melissa Community and Economic Development Corporation

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

Activity: A service performed by a department or division.

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

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

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

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

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

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

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

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

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

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

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

Division: A section of a department.

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Commonly Used Acronyms

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