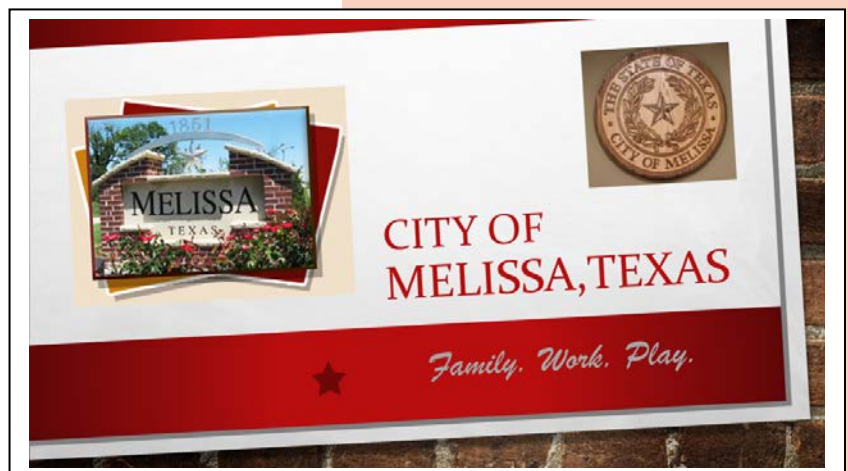


2019

ADOPTED ANNUAL BUDGET



City of
Melissa, Texas

**FISCAL YEAR 2019 (FY19) BEGINS
OCTOBER 1, 2018**

S.B. 656 Notice

This budget will raise more revenue from property taxes than last year's budget by \$285,002 or a 5.41% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$423,611.

On September 11, 2018, the members of the governing body approved the Fiscal Year 2018-19 Budget as follows:

FOR: Reed Greer, Chad Taylor, Nicco Warren, Jay Northcut, Craig Ackerman

AGAINST: None

PRESENT AND NOTE VOTING: None

ABSENT: Stacy Jackson, Anthony Figueroa

The Governing Body proposes to use revenues attributable to the tax rate increase for the purpose of increasing overall services to the citizens, with additions of fire and police personnel and the continuation of our Capital Improvement Plan for roads, parks and water/wastewater improvements

Property Tax Rate Comparison (per \$100)

	<u>FY18</u>	<u>FY19</u>
Total Property Tax Rate:	\$0.6100	\$0.609541
Effective Tax Rate:	\$0.549277	\$0.544957
Effective M&O Tax Rate:	\$0.416168	\$0.457305
Rollback Tax Rate:	\$0.602156	\$0.609541
Debt Tax Rate:	\$0.152695	\$0.168309
Total Municipal Debt Obligations (secured by property taxes):	\$ 1,173,128	\$ 1,531,119



Fiscal Year 2019

**Adopted Annual
Budget**

**As Adopted By:
THE MAYOR AND THE CITY COUNCIL
On September 11, 2018**





GOVERNMENT FINANCE OFFICERS ASSOCIATION

***Distinguished Budget
Presentation Award***

PRESENTED TO

**City of Melissa
Texas**

For the Fiscal Year Beginning

October 1, 2017

Christopher P. Morill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to City of Melissa, Texas for its annual budget for the fiscal year beginning October 1, 2017. 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
Strategic Plan.....	13
Community Profile	14
Letter from City Manager.....	19
BUDGET PROCESS	23
Budget Calendar 2018.....	24
Budget Preparation Procedures & Policies.....	25
Summary of Financial Policies.....	26
FUND OVERVIEW.....	28
Fund Descriptions.....	29
Fund Structure	30
General Fund Overview	31
Water Fund Overview	39
FINANCIAL SUMMARY.....	41
Total Funds Budget Overview.....	42
General Fund Summary.....	43
General Fund Summary by Category	44
Water Fund Summary.....	45
Fund Balances	46
DEPARTMENT SUMMARIES	48
Non-Departmental	49
Administration.....	50
Development & Neighborhood Services.....	52
Code Compliance	54
Parks Department	56
Municipal Court	58
Police Department	60
Streets Department	62
Fire Department.....	64
Information Technology	66
Library Department	67
Building Maintenance	72
Water/Wastewater Department.....	74
Utility Billing Department.....	78
PERSONNEL OVERVIEW.....	80
Overview	81
CAPITAL IMPROVEMENT PROGRAM	82
CIP Overview	83
DEBT SERVICE SUMMARY.....	85
Debt Service Summary – Narrative.....	86
Debt Service Summary – Financial	88
PLANNING PROCESS.....	92
Planning Processes	93

CITY OF MELISSA ANNUAL BUDGET FY2018-19

SUPPLEMENTAL INFORMATION	94
Ordinance Adopting FY2018-19 Budget	95
General Fund Budget Summary	97
General Fund Revenue Detail	98
General Fund Detailed Budget by Department	100
Debt Service Fund Budget – General Fund Debt	116
Water Fund Budget Summary	117
Water Fund Detailed Budget by Department	119
Debt Service Fund Budget – Utility Fund Debt	124
Tax Increment Financing (TIF) Zone Budget	125
Ordinance Levying Taxes for 2018	126
Glossary of Terms	129
Commonly Used Acronyms	131

Overview



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



Mayor and City Council



REED GREER
MAYOR



STACY JACKSON
PLACE 1



CHAD TAYLOR
PLACE 2



NICCO WARREN
PLACE 3



JAY NORTHCUT
MAYOR PRO-TEM



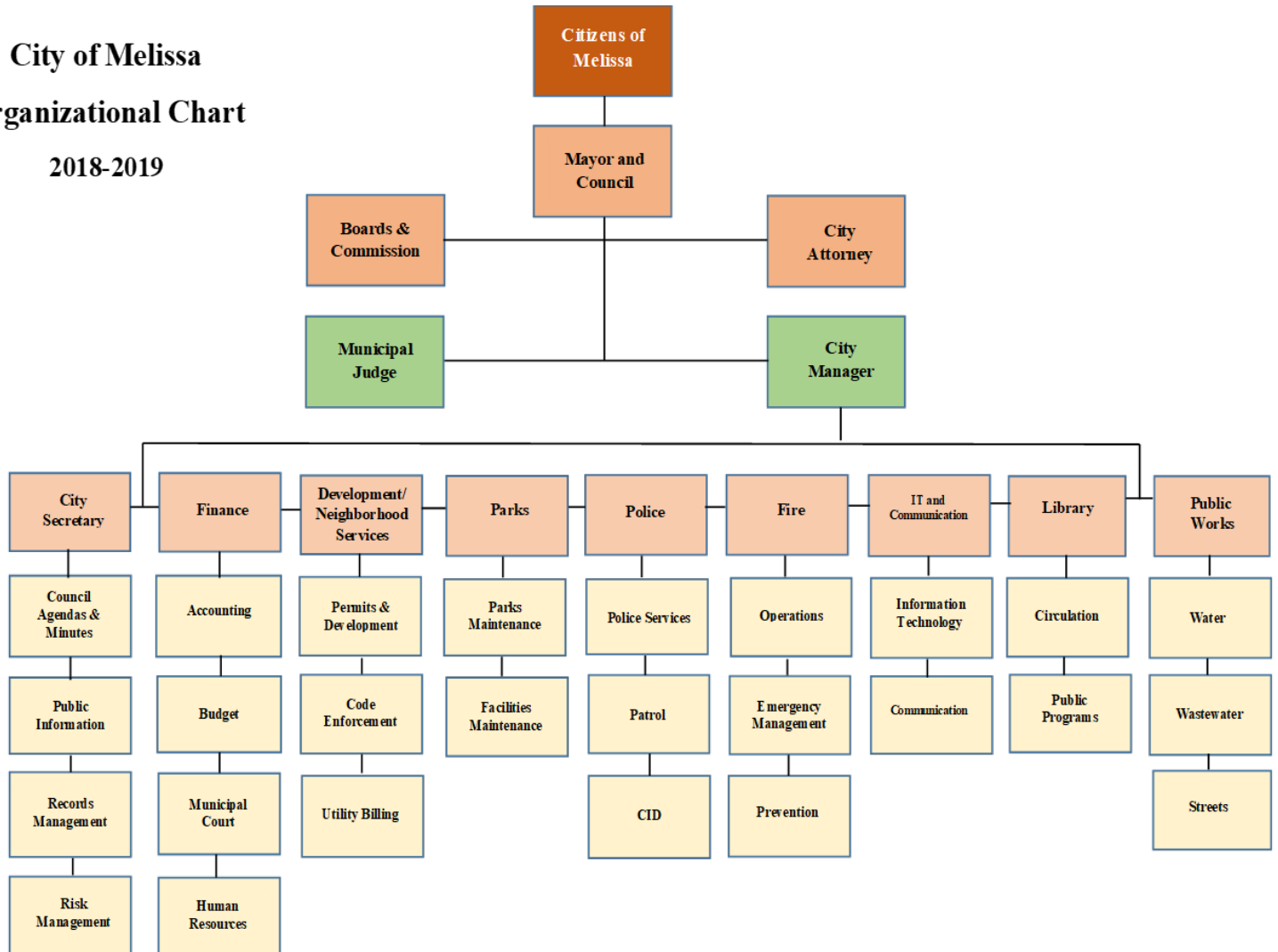
CRAIG ACKERMAN
PLACE 5



ANTHONY FIGUEROA
PLACE 6

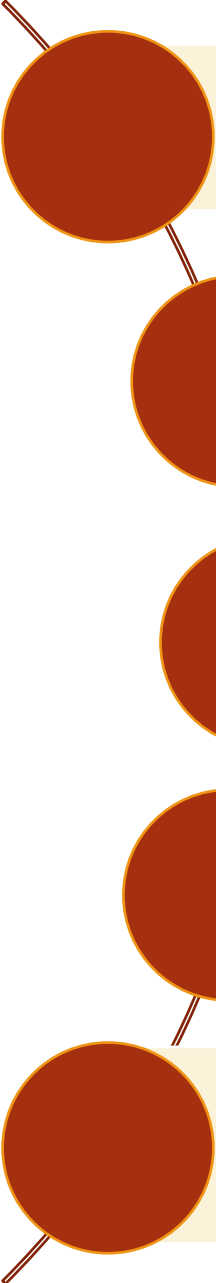
Organizational Chart

City of Melissa
Organizational Chart
2018-2019



Boards and Commissions – FY19

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 3rd 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 on the 1st Thursday of each month at 6:30 p.m. in the Community Room.

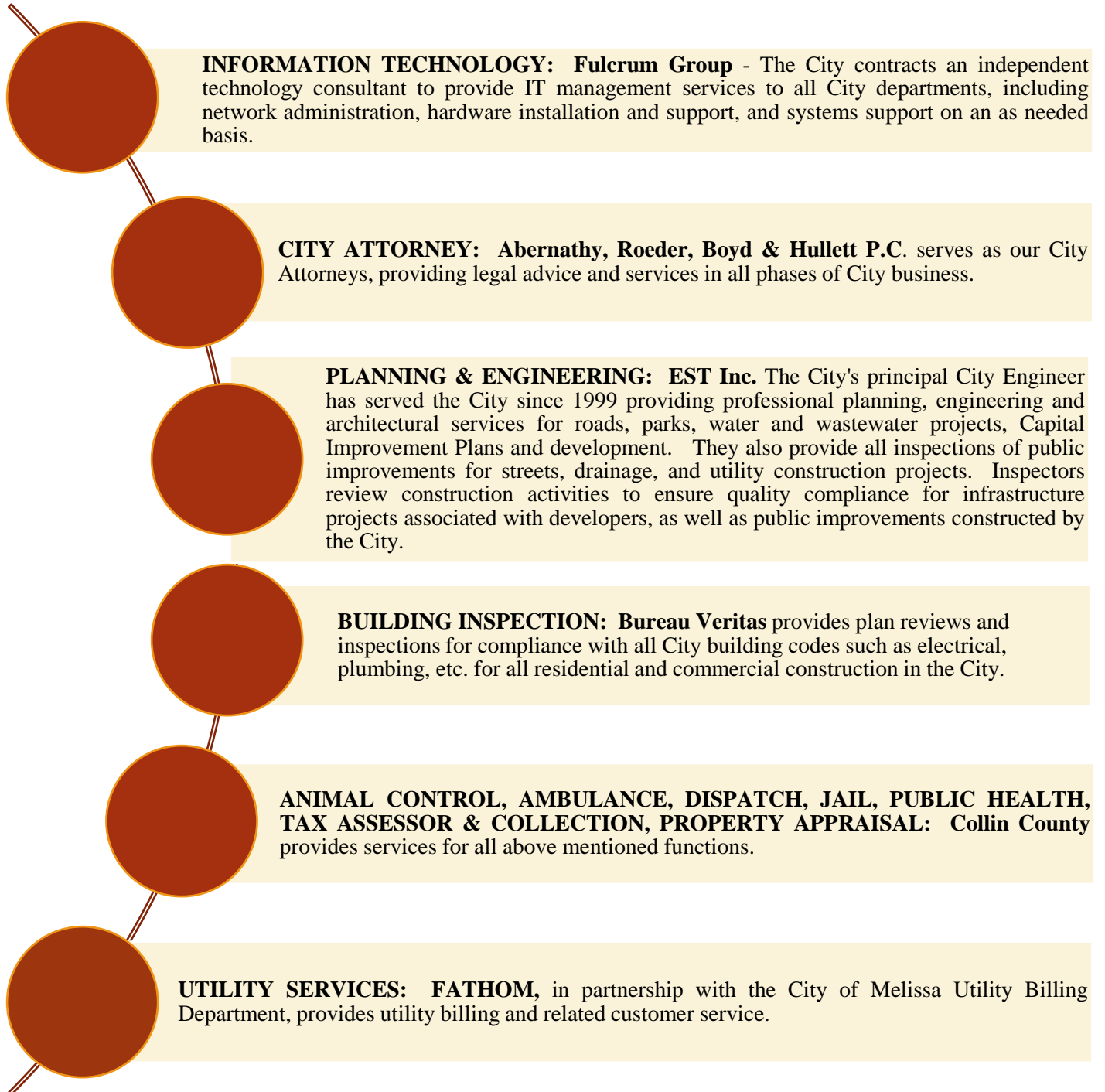
MELISSA COMMUNITY AND ECONOMIC DEVELOPMENT CORPORATION (4B): Identifies and funds community facilities and related projects to maintain and enhance the quality of life in Melissa. In 2013, Melissa Park Board was combined with the MCEDC Board. There are nine (9) members; two year terms. The Board meets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



Budget Team

Jason Little	<i>City Manager</i>
Gail Dansby	<i>Finance Director</i>
Linda Bannister	<i>City Secretary</i>
Duane Smith	<i>Police Chief</i>
Harold Watkins	<i>Fire Chief</i>
Tyler Brewer	<i>Development & Neighborhood Services Director</i>
Lorelei Perkins	<i>City Librarian</i>
Jeff Cartwright	<i>Public Works Director</i>
Mitzi McCabe	<i>Human Resources Manager</i>
Erin Mynatt	<i>Communications and Technology Director</i>
Lorie Lambert	<i>Court Administrator</i>
Dawndi Morrell	<i>Senior 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, Mission & Principals



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

Strategic Plan



Strategic Plan Goals

- Focus on beautification efforts to enhance drive through appeal in order to increase property values and sustain community pride.
- Focus on creating opportunities for citizen participation and citizen connections.
- Invest in communication efforts in order to build a sense of community, to get information to all citizens, and to create channels of feedback.
- Commit to marketing Melissa in order to communicate who we are, where we are and what we offer.
- Foster an environment that reflects our small town character while supporting a strong, diverse, and growing economy.
- Proactively safeguard our community as our family.

Implementation of Goals in FY19

- * Improve and articulate residential and commercial standards.
 - Continue refinement of all development standards.
- * Provide adequate funding for training, equipment, and tools for personnel to provide necessary measures in safeguarding Melissa's citizens/property.
 - FD personnel expansion.
 - FD engine
 - PD/FD salary structure
 - PD vehicle replacement



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: 13

Paid Firefighters: 12

Volunteer Firefighters: 19

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.

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

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



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

increased to 375 by the mid-1960s and to just over 600 in 1980. The 2000 Census shows a substantial increase to over 1,300. The estimated population for 2019 is 12,000.

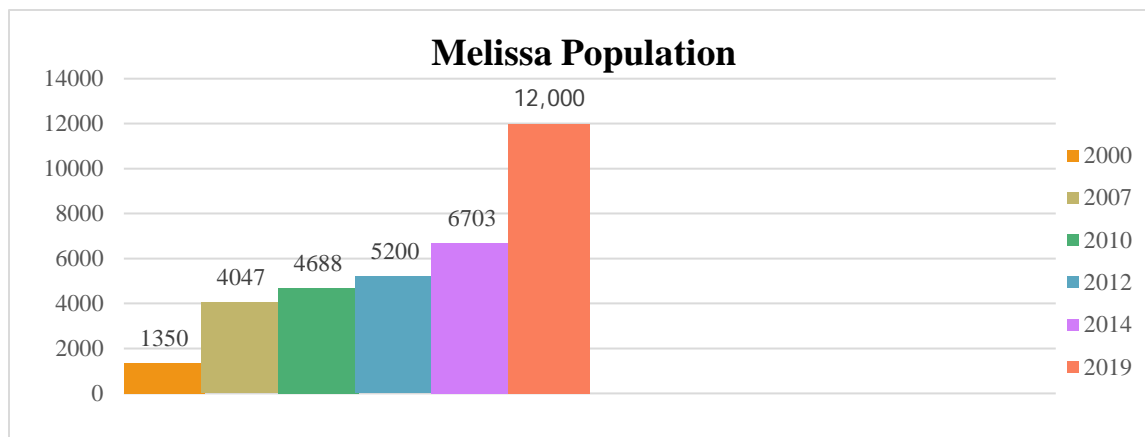
(Source: Melissa, Texas Forum)

CITY OF MELISSA ANNUAL BUDGET FY2018-19

DEMOGRAPHICS

POPULATION						
	2000	2007	2008	2010	2014	2019
Melissa	1,350	4,047	4,688	5,200	6,703	12,000
Collin County	491,675	731,350	749,590	791,633	885,241	

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



	City of Melissa	Collin County
Total Number of Households:		
2000	501	194,892
2007	1,025	295,237
2009	1,617	302,938
2014		327,567
Median Household Income:		
2000	\$60,761	\$70,331
2009	\$64,376	\$97,234
2012	\$84,410	\$81,364
2013	\$82,762	90,556
Average Household Income:		
2000	\$77,560	\$ 89,506
2009	\$87,843	\$124,474
2012	\$92,452	\$130,712
2013		
Per Capita Income:		
2000	\$26,193	\$33,345
2009	\$31,179	\$45,601
2012	\$32,968	\$47,949
2013	\$30,428	\$37,839

*Updating 2015 census data.

Miscellaneous Demographics

Household Size: 3.3

Average Single Family Home Value: \$282,500

Median Age: 30.1

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: 2817
- Elementary (653 Students) - Harry McKillop Elementary
- Elementary (566 Students) – North Creek Elementary
- Middle School (716 Students) - Melissa Ridge Middle School
- High School (882 Students) - Melissa High School



Area Universities and Colleges:

- Collin County 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 10 MAJOR EMPLOYERS

1.	Melissa ISD	400
2.	Kirk Concrete Construction, Inc.	200
3.	SteelFab TX Fabricated Structural Steel	100
4.	Calhar Construction Inc.	100
5.	NTMWD Regional Disposal Facility/Fleet	43
6.	City of Melissa City Government	50
7.	Sonic Drive-In	32
8.	CMC Rebar	28
9.	Mudpies & Lullabies	24
10.	Corner Store	9

(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 \$1,000

Valuation \$2.552056

Breakdown by Entity:

Collin County	\$0.192246
Special District (Community College)	\$0.079810
Melissa City	\$0.609541
Melissa ISD	\$1.67

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 \$1,042 Billion

2017 TOP 5 PROPERTY VALUATIONS



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

Melissa Chamber of Commerce
1501 W. Harrison Street
Melissa, TX 75454
(972) 837-4277



City of Melissa

Melissa City Hall
3411 Barker Avenue
Melissa, TX 75454

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

Honorable City Councilmembers:
Jay Northcut, Mayor Pro Tem, Place 4
Nicco Warren, Place 3
Chad Taylor, Place 2
Anthony Figueroa, Place 6
Stacy Jackson, Place 1
Craig Ackerman, Place 5

INTRODUCTION

As required by the City of Melissa's Home Rule Charter, the adopted General Fund Budget for the fiscal year 2019 (FY2019) is submitted for your review.

We would like to extend our thanks to all of the department directors for their outstanding performance in preparing the budget document and general understanding of limitations and priorities that have to be set.

BUDGET HIGHLIGHTS

As we prepared this budget, the primary concerns were continuing all existing services for our citizens, maintaining appropriate staffing levels, and maintaining reserve levels in accordance with the City's fiscal policies.

Requests for capital items were evaluated and recommendations are based upon need and available funds. These items are included in the FY2019 budget, as presented.

Highlights of the budget are detailed below:

- The property tax rate for the upcoming fiscal year is .609541¢ per \$100 of assessed valuation.
- There are no cuts in programs or services for citizens.
- Base budget includes proposed cost of living increases for employees of 3%.
- Recommended supplemental programs include the addition of full time Fire Department Driver/Engineer to complete the three shift personnel at this position. In addition, upgrade to a current Library position is recommended.
- Recommended capital purchases in FY2019 include a Fire Engine replacement and Police Patrol replacements.

CITY OF MELISSA ANNUAL BUDGET FY2018-19

- Expanding the City's Senior and Disabled Persons exemption levels. Melissa is currently one of the lowest in Collin County.
- Capital Improvement Projects are included in this year's spending plan. Projects proposed in the FY2019 budget include the completion of Melissa Road, Downtown Public Improvements, Cardinal Drive/Highland Drive construction, parks expansion, general roadway costs such as right of way acquisition and signalization and the construction of a new water tower.
- The proposed Capital Improvement Projects require bond issuance of approximately \$4,875,000 during FY2019 for those projects that are funded through the General Fund and \$8,000,000 funded through the Water Fund.

GENERAL FUND

REVENUES

The General Fund revenues are proposed at \$7,635,077 which represents an increase of 16% from the previous year's original budget. Most of the major revenue categories are expected to increase in the upcoming fiscal year. Additional property taxes will be realized from increased values and new construction. Additional revenue is also expected from franchise fees, charges for services, and other miscellaneous sources.

Property Taxes

Collin Central Appraisal District certified Melissa's taxable value to be approximately \$1,042,000,000. This represents an increase of \$187 million or 22% from the 2018 tax roll. The tax rate proposed for FY2019 is .609541 cents per \$100 of assessed valuation which includes approximately 44.2¢ for maintenance and operations and 16.8¢ for debt service. The City has been able to maintain a .61 cent or a lower tax rate for 11 consecutive years.

Sales Taxes

Sales tax revenue projections for FY2019 were calculated using the estimated collections through the end of this fiscal year. In previous years, the City has budgeted \$900,000 for the General Fund, and each year has exceeded the budget by approximately \$300,000. However, due to the volatile nature of sales tax, the estimated revenue for FY19 is \$1,100,000.

EXPENSES

General Fund operating expenses are proposed at \$7,535,077 which represents an increase of 14%, excluding capital programs.

Recommended supplemental programs include the addition of hours for the part-time warrant officer-bailiff. This position will be funded through increased revenue collections on outstanding warrants. The Fire Department will have its third Fire Driver/Engineer to complete the three-shift allocation for this position. In addition, an upgrade to an existing Library position is recommended. Salary adjustments for both Fire and Police were addressed in this budget.

Recommended capital acquisition includes a replacement Fire Engine and replacement Police patrol vehicles. The existing Fire Engine is approaching 20 years old and has had significant service issues in the past six months. One patrol vehicle is a routine replacement, and the other is a new purchase.

CITY OF MELISSA ANNUAL BUDGET FY2018-19

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 FY19, the City will have 90 days of reserves, which meets the City's policy of 90 days.

WATER AND WASTEWATER FUND

Substantial time was dedicated to the annual water rate study process to ensure the water and sewer rates charged cover the cost of managing and operating the City utility system. North Texas Municipal Water District (NTMWD) wholesale costs for water and sewer were approximately a 5% and a 1% increase each, respectively.

Growth allowed the rate structure to mature by reviewing the City's base rate for water and sewer and ensure those base charges cover the capital investment for the utility systems and the volumetric tier structure covers the remaining cost. 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 is recommending a reduction in the base rates for both water and sewer. This is the second year in a row that the base charges have been reduced, and the proposed base charges makes Melissa very competitive with the area cities, also served by NTMWD. However, the wholesale increases will need to be applied throughout the volumetric tiers. Assuming the growth continues in our community, Staff believes next year we will be in a position to focus on relief throughout the tier structure. For the average residential customer, the net impact will be no increase. In addition, there were some suggestions contributed by the community at the Town Hall Forum that Staff will review in FY19.

Rate Comparison for City FY18 and FY19 Proposed				
	Water	Water		
	FY18	FY19		
Base	\$ 24.00	\$ 20.52	\$ (3.48)	-14.5%
0-10,000 gallon	\$ 5.70	\$ 5.83	\$ 0.13	2.3%
10,001-15,000 gallons	\$ 8.99	\$ 9.19	\$ 0.20	2.2%
15,001-50,000 gallons	\$ 11.23	\$ 11.48	\$ 0.25	2.2%
50,001 +	\$ 11.84	\$ 12.10	\$ 0.26	2.2%
	Sewer	Sewer		
	FY18	FY19		
Base	25.13	22.45	\$ (2.68)	-10.7%
0-10,000 gallons	6.09	6.9	\$ 0.81	13.3%
10,001-40,000 gallons	6.09	6.9	\$ 0.81	13.3%
40,001 +	6.09	6.9	\$ 0.81	13.3%
Increases to volumetric were for the Pass Thru of NTMWD rates				

SPECIAL REVENUE FUNDS

Melissa Industrial and Economic Development Corporation- MIEDC

The ½¢ sales tax, authorized by Melissa voters, is restricted for job creation and general economic development activities. This fund includes expenses for a participating in various infrastructure projects including wastewater and transportation. Sales tax revenue projections for FY2019 were calculated using the estimated collections through the end of this fiscal year. The City has budgeted \$450,000 for the MIEDC operations in each of the past three years, and each year has exceeded the budget by approximately \$100,000. Therefore, the estimated revenue for MIEDC for FY19 is \$550,000.

Melissa Community Economic Development Corporation-MCEDC

Melissa citizens also approved an additional ½¢ sales tax for community and economic development which is also restricted by law. Sales tax revenue projections for this fund were calculated using the same method as the MIEDC. This fund includes expenses for the sports complex, parks maintenance, and debt. Recommended capital programs include the expansion of the sports facility and upgrades to Zadow Park.

LONG-TERM DEBT

The City has existing long-term debt issued for the acquisition and construction of major capital facilities, infrastructure, and equipment. Based on the preliminary budget as presented, the City expects to issue \$4.88 million in General and Certificates of Obligation to fund the proposed capital projects funded by the General Fund and \$8 million by Water Fund.

CLOSING COMMENTS

Preparation of this budget included a city-wide effort to provide quality services to our citizens. We believe this budget recommendation allows us to accomplish this goal, while maintaining a stable 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.

We look forward to your review and direction.

Respectfully submitted,

Jason Little, City Manager

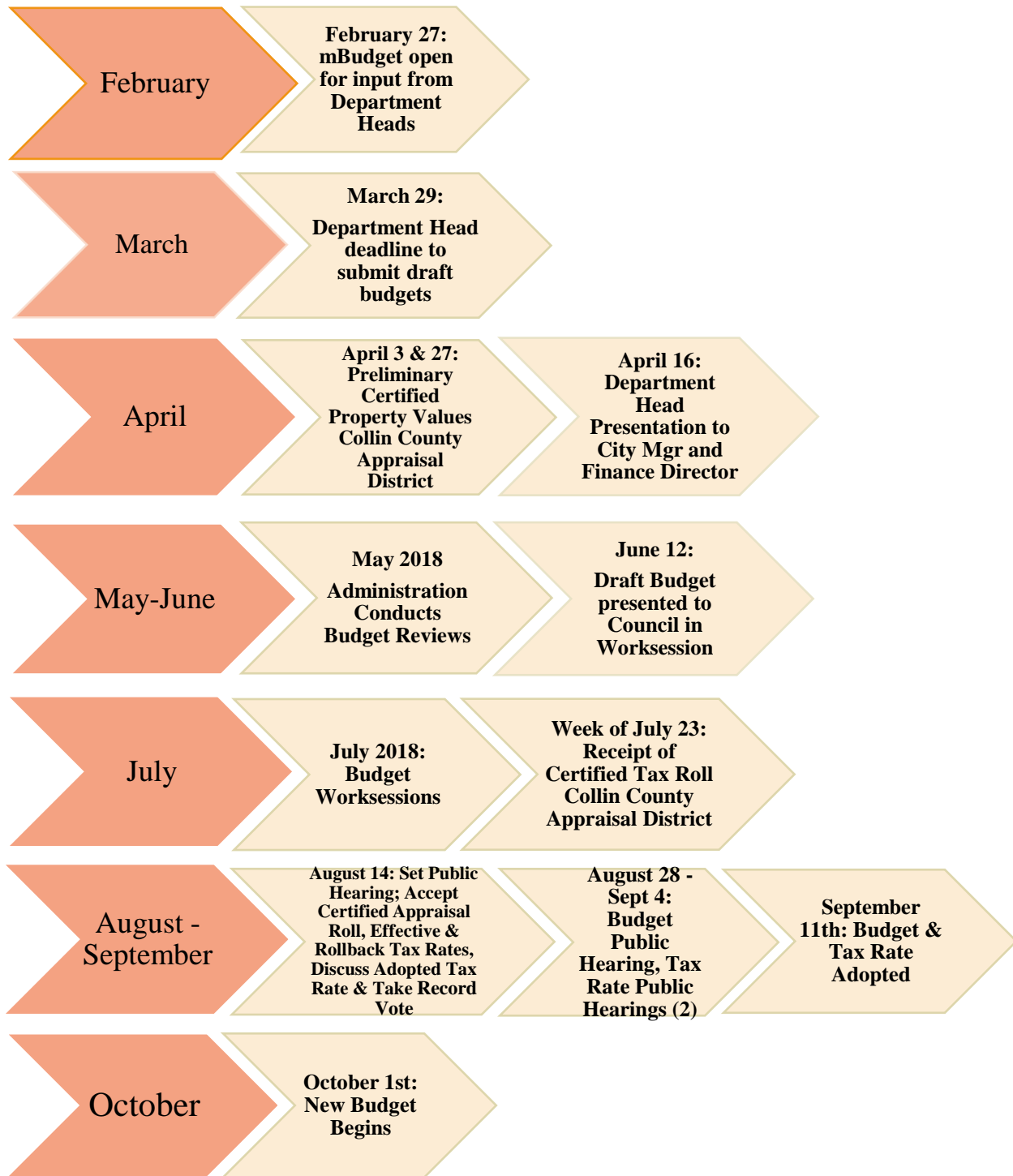
Gail Dansby, Finance Director

Budget Process

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



Budget Calendar FY19



Budget Preparation Procedures & Policies

The Budget Process began this year with the Budget Kick-Off Meeting with Department Heads and Staff on Feb 27, 2018.

Certified Property Values were received on April 27, 2018.

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.

The City Manager also reviewed the key indicators of performance, benchmarks and objectives on all budgets submitted.

The City Manager, upon completing all necessary reviews of the budget, submitted the preliminary document to the City Council during the Budget Work Sessions on June 5, June 12, and July 10, 2018. Key points of FY18-19 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.

Three public hearings concerning the budget and proposed tax rate were held prior to adoption with two (2) held on August 28 and one (1) on Sept 4, 2018. Prior to these public hearings, a draft copy of the budget was placed for public review with the City Secretary. Information about the budget ordinance is published in the newspaper of record. The budget was adopted on September 11, 2018.

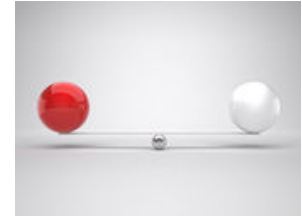
During the fiscal year, the Finance Director is responsible for overall budgetary control while the management team maintains responsibility for departmental budgetary performance.

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 strive to annually prepare 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 fees 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 is 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 the General Fund and Enterprise Fund are 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, or 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.

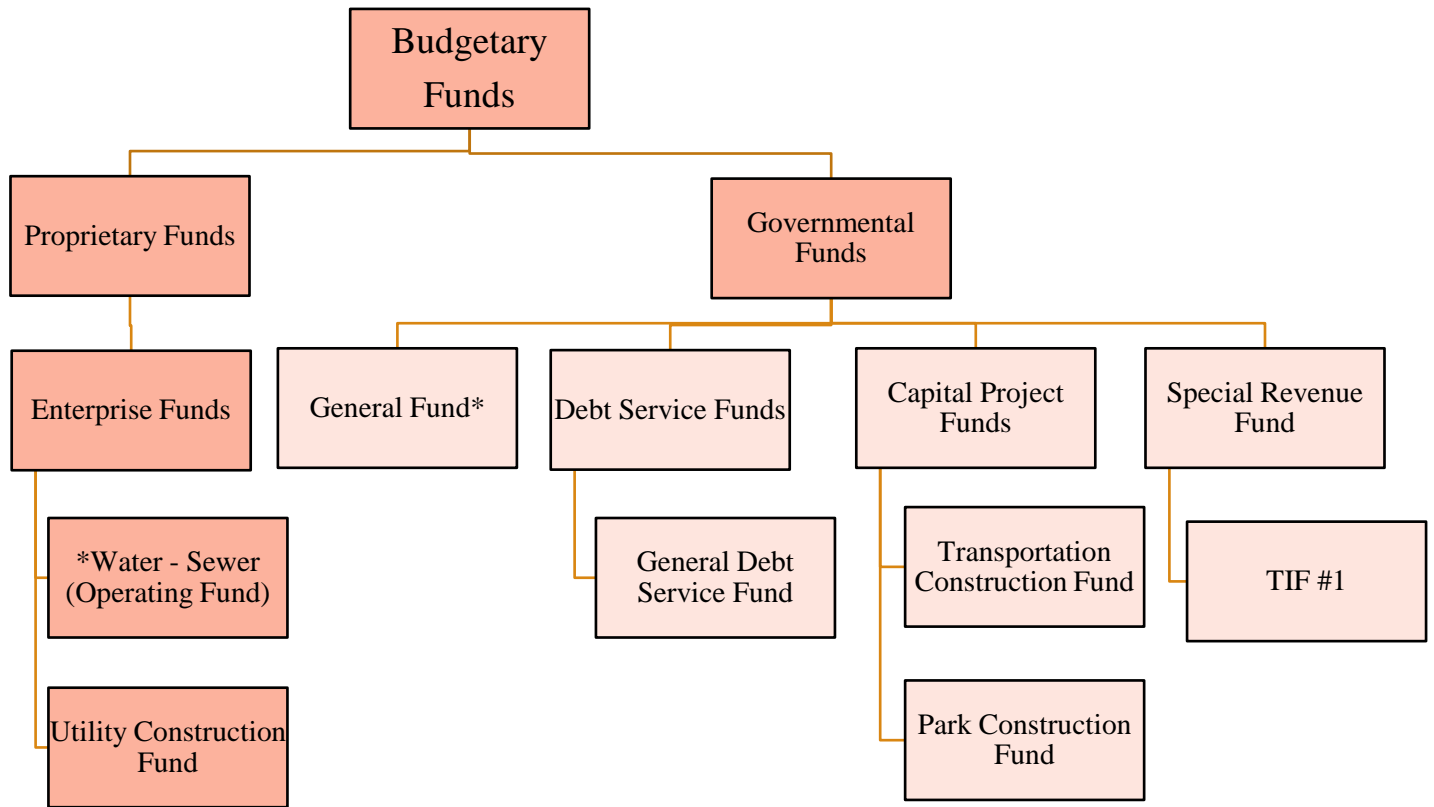
Enterprise Fund: The Enterprise Fund is used to account for operations that are financed and operated in a manner similar to a business. Accounting records for proprietary fund types are maintained on an accrual basis, whereby revenues are recognized when earned and expenses are recognized when incurred.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

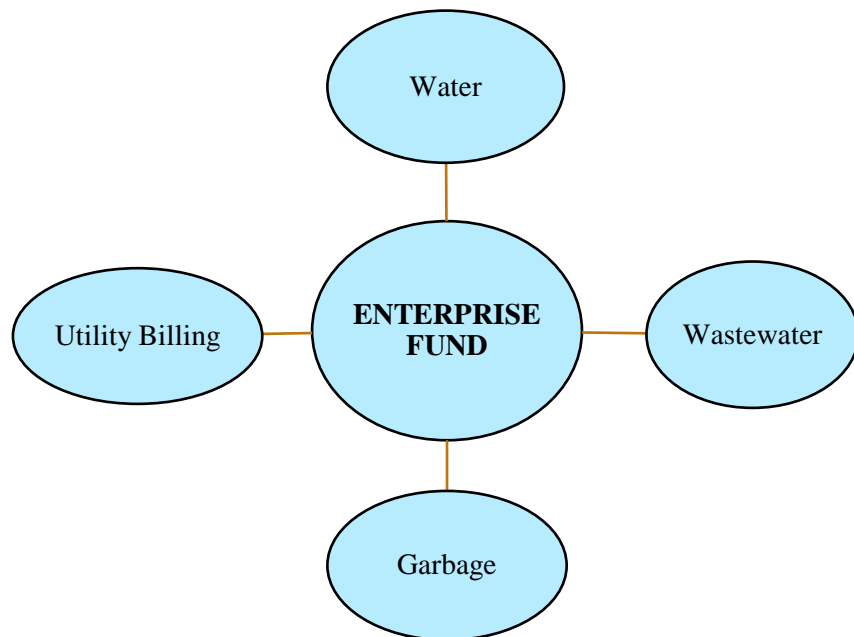
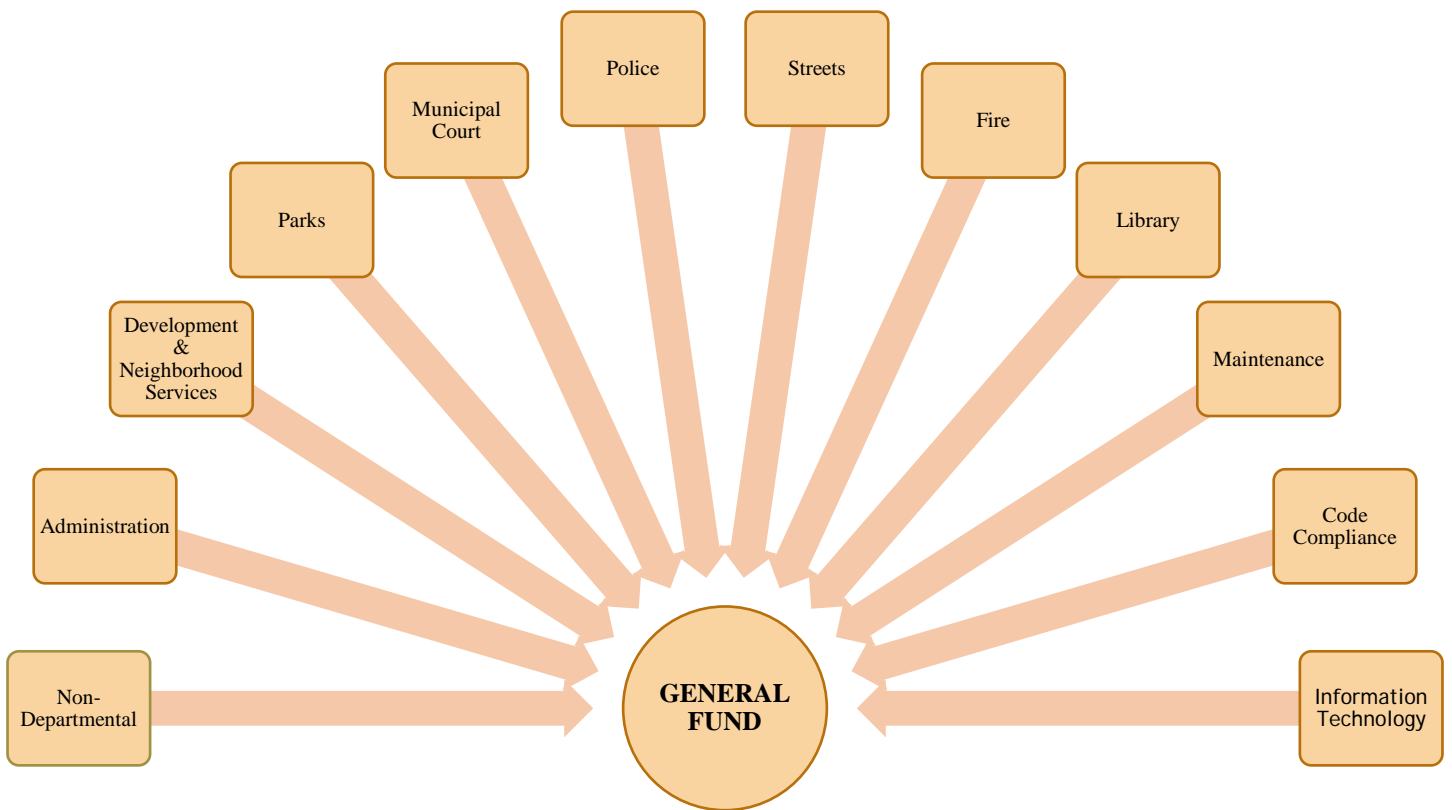
Special Financing Fund: The Tax Increment Financing (TIF) #1 Fund accounts for the operations and improvements within the TIF Zone and accumulation of money for the repayment of the 2006 and 2009 Bonds payable in installments through 2034. The principal source of revenue is levying the property tax on 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



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

CITY OF MELISSA ANNUAL BUDGET FY2018-19



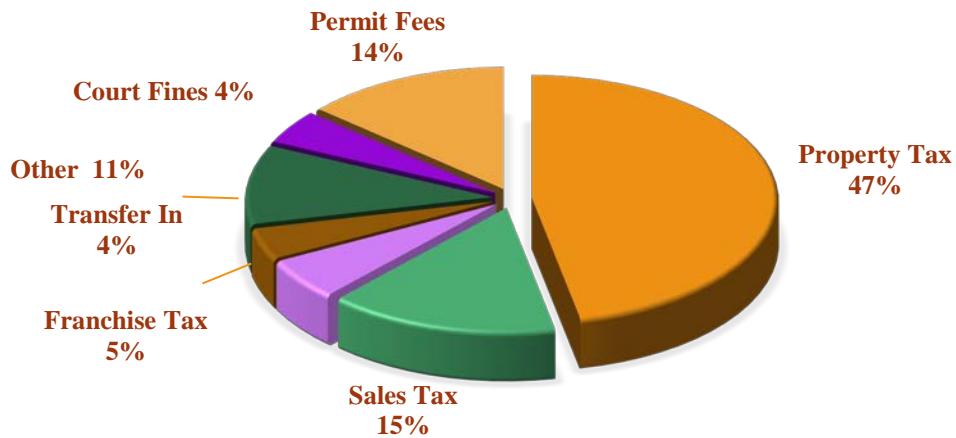
General Fund Overview

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 FY19 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.

General Fund revenue estimates are higher than the previous year primarily due to an increase in overall assessed property value, franchise tax, permit fees and sales tax. Staff has been charged with concentrating on operational efficiencies where applicable and to develop cost saving measures that do not impact services to the Melissa residents.

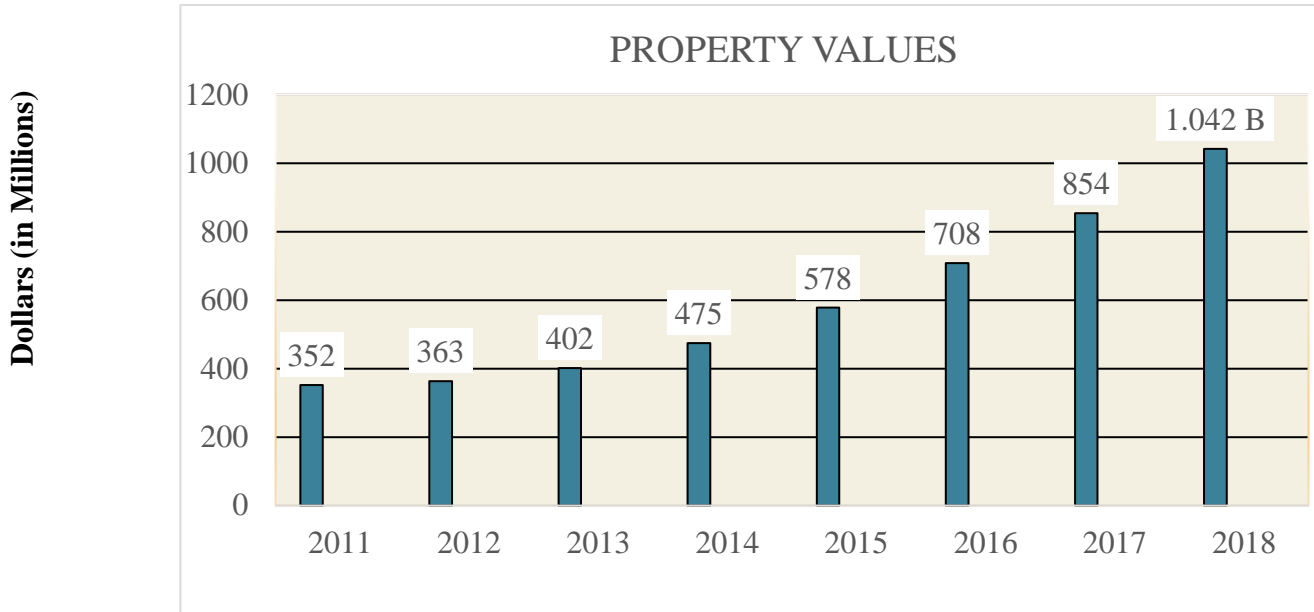
Where the Money Comes From



Property Values

According to information obtained by Collin County Central Appraisal District, the certified assessed value in the City of Melissa is approximately \$1.042 billion, an overall increase of \$187 million or (21.81%) from the preceding year. From a historical perspective, assessed property values have increased \$690 million since 2011, as illustrated in the following chart:

CITY OF MELISSA ANNUAL BUDGET FY2018-19



Proposed Tax Rate

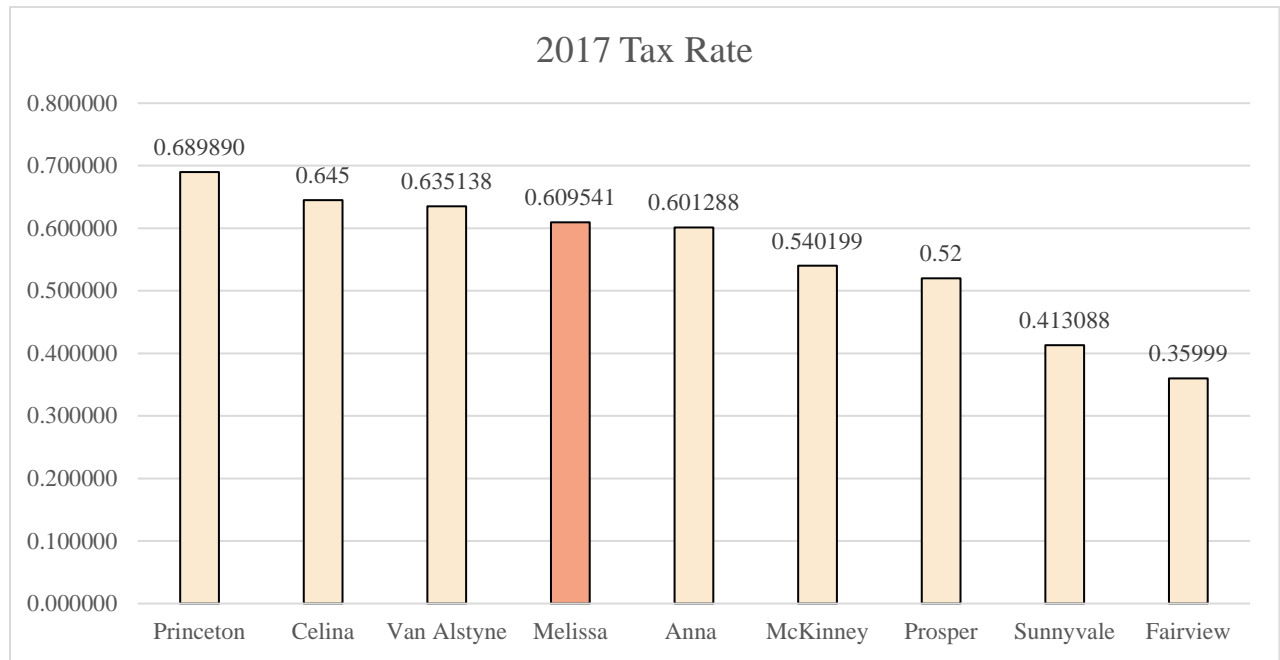
Property tax is by far the largest source of revenue in the City of Melissa General Fund. Property tax is collected by Collin County and distributed to the City. The City's property tax is **at the rate of \$.609541 for 2018**. The average single family home value is estimated at \$285,000, an increase from \$265,000 in the previous year. The City experienced a 6.3% increase in existing property values. Listed below is a historical table depicting the recent history of the City of Melissa property tax rate and associated values.

Property Tax Rates

Tax Year		Tax Rate	Valuation (\$)
2009		0.61	341,000,000
2010		0.61	341,000,000
2011		0.61	352,000,000
2012		0.61	363,000,000
2013		0.61	402,000,000
2014		0.61	475,000,000
2015		0.61	578,000.000
2016		0.61	708,000.000
2017		0.61	854,000,000
2018		0.609541	1,042,000,000 (certified)
Table of Typical City Tax Bill			
	Average Home Value	City Tax	Difference Annually
FY 2018	\$265,000	\$1,616.50	
FY 2019	\$285.000	\$1,737.19	\$120.69

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

CITY OF MELISSA ANNUAL BUDGET FY2018-19



FISCAL YEAR 2017 TAX RATES

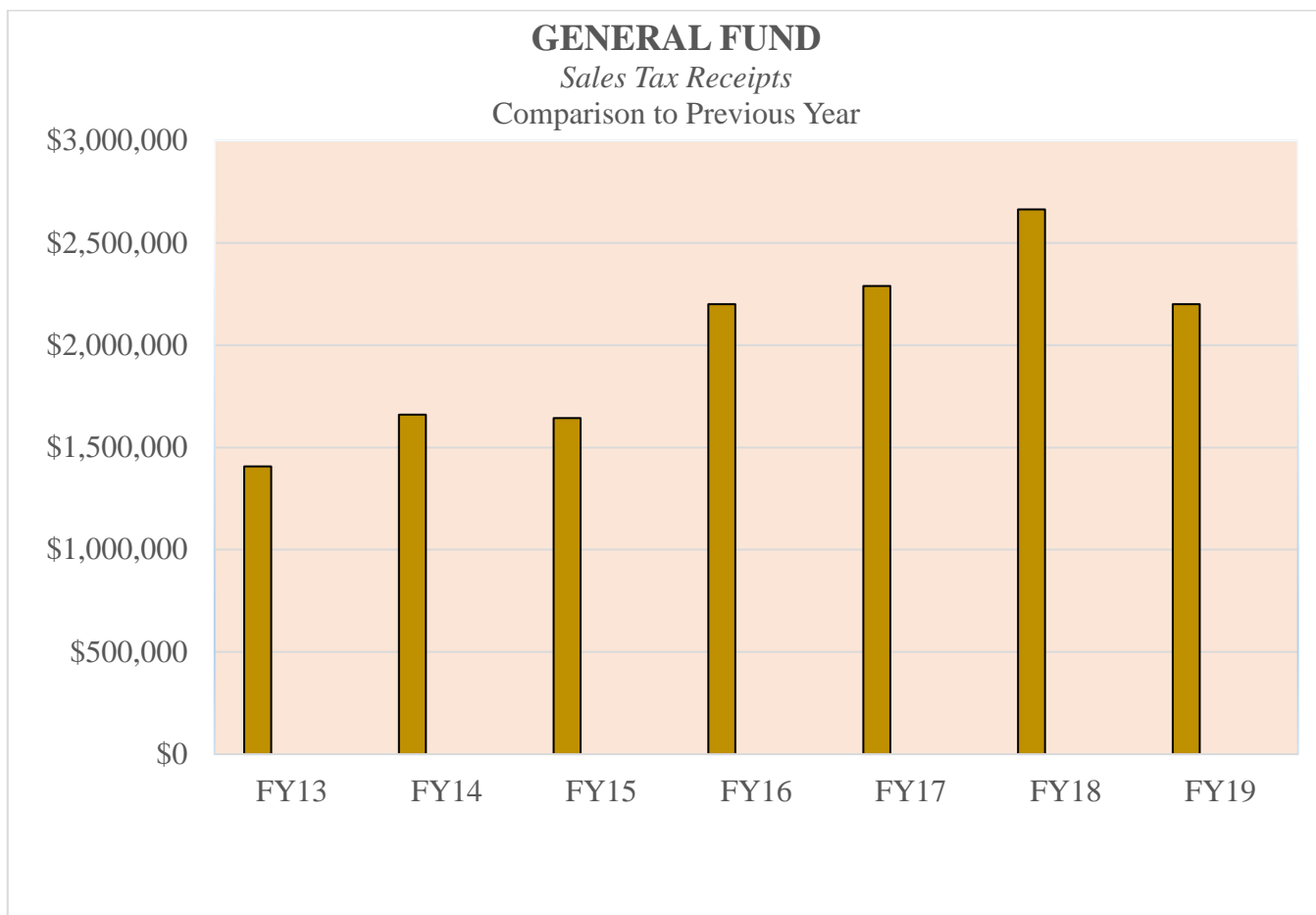
City	O&M	I&S	Total
Princeton	0.426465	0.263425	0.689890
Celina	0.427800	0.217200	0.645
Van Alstyne	0.492633	0.142505	0.635138
Melissa	0.441232	0.168309	0.609541
Anna	0.478870	0.122418	0.601288
McKinney	0.375611	0.164588	0.540199
Prosper	0.367500	0.152500	0.520
Sunnyvale	0.348505	0.064583	0.413088
Fairview	0.231409	0.128590	0.35999

CITY OF MELISSA ANNUAL BUDGET FY2018-19

Sales Tax (15% of Total Revenues)

Sales Tax is the second largest source of revenue to the City's General Fund, making up \$1,100,000 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 \$2,200,000.

Sales Tax, by its very nature, is a volatile revenue source, and the City understands the importance of not being too reliant on a volatile revenue source. There is a balancing act that is difficult to predict in revenue estimation, but the collective financial picture from the City is a stable one and the City is experiencing growth in our sales tax. 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 both Moody's and Standard and Poor's.



CITY OF MELISSA ANNUAL BUDGET FY2018-19

General Fund Expenditures

The General Fund budget, \$7,535,077 for FY19, is approximately 9% more than the original FY18 budget and is prioritized as follows:

Function	General Fund Total	Percentage of Total
Police	\$1,572,187	21%
Fire	\$1,485,492	20%
Administration	\$1,023,587	14%
Non-Departmental	\$ 884,320	13%
Development & Neighborhood Services	\$ 954,881	8%
Parks	\$ 476,287	7%
Municipal Court	\$ 320,771	4%
Streets	\$ 271,753	4%
Library	\$ 270,841	4%
I/T	\$ 202,106	3%
Building Maintenance	\$ 95,042	1%
Code Enforcement	\$ 77,810	1%

CITY OF MELISSA ANNUAL BUDGET FY2018-19

Personnel Services Overview

The total Personnel Services account for 47% of the General Fund budget. Since FY16, the City's personnel schedule has remained very stable, with a few positive changes in employees. It is the collective direction that the City offers services to which this personnel schedule can provide and look to alternative service delivery methods (i.e. contracting, regional opportunities) to expand the services offered. This budget adds one an Firefighter/Engineer, expansion of Library staffing and an addition of a Senior Accountant in Finance.

General Fund	FY17	FY18	FY19
Non-Departmental	0	0	0
Administration	5.0	7.0	7.0
Building Maintenance	0	0	0
Code Enforcement	1.0	1.0	1.0
Dev & Neighborhood Services	2.5	2.5	2.5
Fire	9.0	9.0	10.5
Library	4.0	4.0	4.5
Municipal Court	2.0	2.0	2.0
Parks	2.0	3.0	3.0
Police	12	13	13
Streets	0.5	0.5	0.5
I/T	0	0	0
General Fund Total	38.0	42.0	44.0

Operations Overview

The Operational line items cover all associated costs for providing services and conducting the normal course of business. The line items total 49% of the General Fund budget, an equivalent level with the previous year. Several service and personnel expansions were approved in the FY19 budget, mainly 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 FY19, 4% of the General Fund budget is allocated to routine capital purchases, consisting of annual payments for equipment such as patrol cars and fire apparatus.

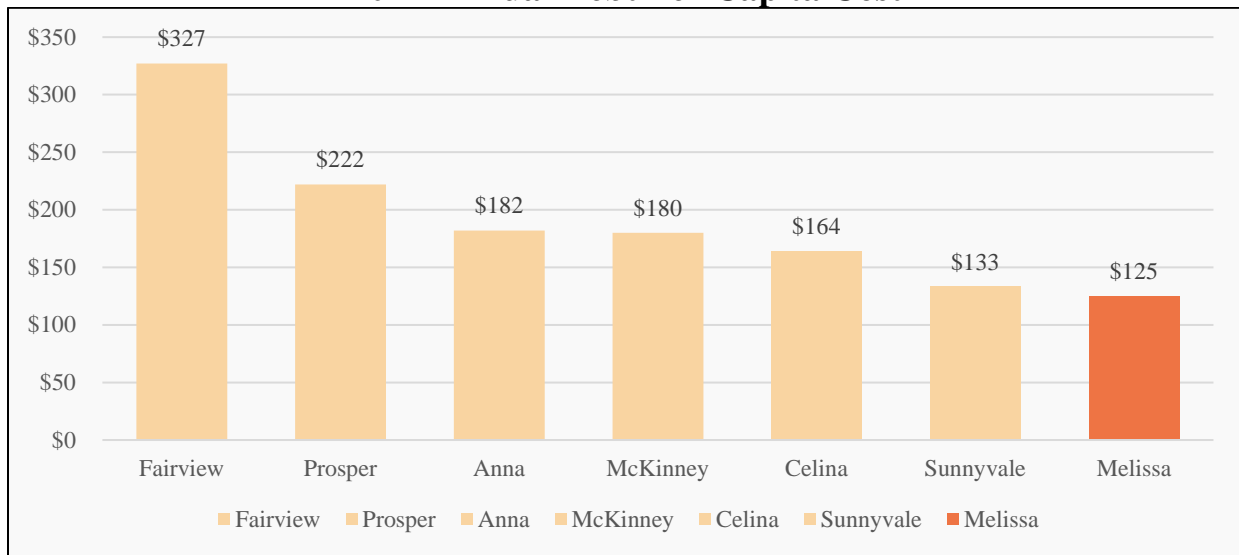
The Capital Improvement Plans for City infrastructure are designed to allow the City the opportunity to get ahead of the infrastructure demand and place itself in a positive position to begin the planning and installation of infrastructure that helps facilitate advanced economic development for Melissa. The FY19 budget focuses more attention on funding transportation initiatives that capitalize on participation from other sources, mainly the 2007 Collin County transportation bonds. Construction of Melissa Road, signalization and outdoor warning systems are proposed.

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 payment constitutes \$4,049,051.81 in the General Debt Services Fund budget. Funding sources include general taxes, 4A and 4B contributions, TIF Fund, Transportation Impact Fees 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.

2017 Annual Debt Per Capita Cost



Reserve Funds

The City will end FY19 with approximately 91 days of operating Fund Balance (FB). In FY19, it is recommended that the contribution to the reserve fund be continued as a buffer for future financial needs, and the budget allocates approximately \$100,000 to this fund until we get Certified Property Values back in July. 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	\$1,871,092	\$7,635,077	\$7,535,077	\$1,971,092

TIF Fund

The policy decision to begin construction of the new City Hall facility was approved by the City Council in 2009 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 FY19, the TIF fund will not need a transfer from the General Fund or Water Fund since the growth within the TIF now supports the debt for the City Hall within the TIF area.

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 designed to cover the cost of providing these services to the residents and businesses located in Melissa. In FY19, water sales are estimated to be approximately \$4,819,492 and wastewater revenues are estimated at \$2,451,606. The North Texas Municipal Water District (NTMWD) delivers water to the City and treats its wastewater as well. Current wholesale rates for water and sewer will be increased by NTMWD, and a portion of these increases are historically passed on to the customer to cover the delivery and treatment charges. 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 500 in FY19.

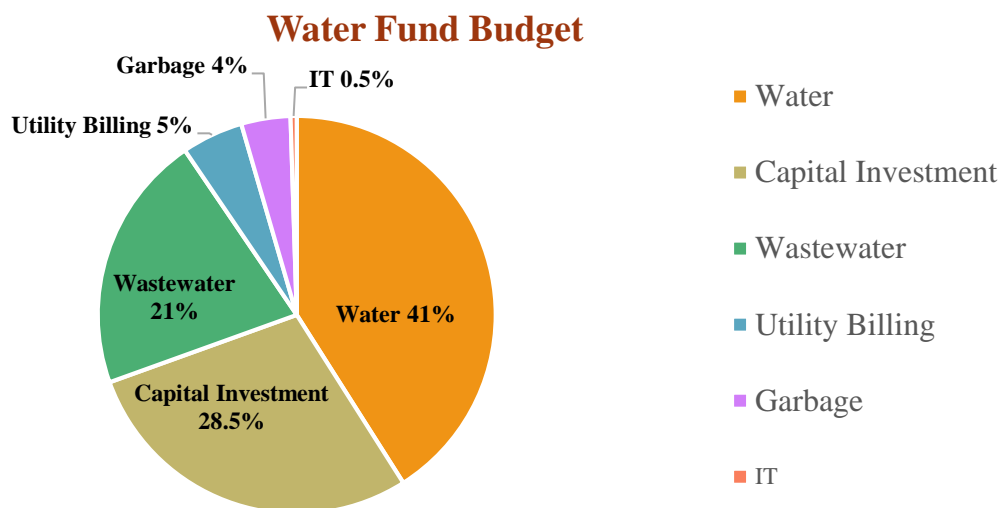


Expenditures

The FY19 budget reflects an increase in water costs due to an anticipated volume of water consumed, as well as the increased wholesale cost and wastewater treatment costs from the District.

The Water Fund Budget is distributed as follows:

Function	Enterprise Fund Total	Percentage of Total
Water	\$3,894,130	41%
Capital Investment	\$2,708,749	28.5%
Wastewater	\$1,998,581	21%
Utility Billing	\$471,828	5%
Garbage	\$373,000	4%
IT	\$45,627	.5%



Personnel Services Overview

Personnel Services account for 5% of the Enterprise Fund budget.

CITY OF MELISSA ANNUAL BUDGET FY2018-19

Enterprise Fund	FY13	FY14	FY15	FY16	FY17	FY18	FY19
Water/Wastewater	4.5	4.5	4.5	4.5	3.5	4.5	4.5
Utility Billing	3.0	3.5	3.5	3.5	3.5	2.5	2.5
Enterprise Fund Total	7.5	8.0	8.0	8.0	7.0	7.0	7.0

Operations Overview

The Operational line items cover all associated costs for providing services and conducting the normal course of business. The line items total 66% of the Water Fund budget, a slight increase over the previous year.

Capital Purchases/Improvements

Capital line items cover large, one-time purchases or the cost for the payment of large pieces of equipment or vehicles over time. In FY18, .5% 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

- Increase of NTMWD wholesale rate of 5% for purchase of water;
- Increase of NTMWD wholesale rate of 4% for wastewater treatment/transmission;
- New water tower;
- Growth in meters ~ 500; Minimum Bills – reduced from \$24.00 to \$20.52 for ¾" meter;
- CGMA debt reallocation.

Financial Summary

General Fund Summary
Water Fund Summary



Total Funds Budget Overview

City of Melissa Total Funds Budget Overview					
Description	Actual FY16	Actual FY17	Estimated FY18	Adopted FY18	Adopted FY19
REVENUES by Fund					
General Fund	7,004,558	14,214,748	12,613,530	8,685,981	7,635,077
Water Fund	5,532,685	6,909,877	8,467,298	8,244,923	9,659,352
TIF #1	704,624	663,240	778,233	785,857	996,426
General Debt Svc Fund	2,104,575	2,351,676	3,409,651	3,180,435	4,049,751
Transportation Construction Fund	-	-	-	-	-
Utility Construction Fund					
Park Construction Fund					
City Hall Construction Fund	-	-	-	-	-
Total Revenues	15,346,442	24,139,541	25,268,712	20,897,196	22,340,606
Bond Proceeds		21,172,259	13,986,598		
Grant Proceeds	-	-	-	-	-
Other	-	-	-	-	-
TOTAL	15,346,442	45,311,800	39,255,310	20,897,196	22,340,606
APPROPRIATIONS by Fund					
General Fund	6,416,279	23,558,470	23,905,089	8,665,423	7,535,077
Water Fund	4,391,665	4,719,734	6,008,797	6,094,323	6,780,036
TIF #1	740,026	696,825	695,950	695,950	819,050
General Debt Svc Fund	2,104,575	2,351,676	3,185,475	3,180,435	4,049,751
Utility Debt	1,683,241	1,861,425	2,076,904	2,074,133	2,708,749
Transportation Construction Fund	-	2,263,050			13,223,325
Utility Construction Fund		-			8,112,869
Park Construction Fund	1,353,193	6,957,434			7,898,519
Park Development Fees					575,648
Total Appropriations	16,688,979	42,408,614	35,872,215	20,710,264	51,703,025
Estimated Fund Balances**					
General Fund (Designated & Undesignate)	\$ 2,425,534	\$ 3,786,578	\$ 4,198,217		\$ 5,601,884
Water Fund	\$ 1,312,687	\$ 1,641,145	\$ 2,022,742		\$ 2,193,309
TIF #1	\$ 47,140	\$ 14,255	\$ 96,538		\$ 273,913
General Debt Svc Fund	\$ 378,848	\$ 645,709	\$ 878,259		\$ 878,259
Transportation Construction Fund	\$ 503,389	\$ -	\$ 13,223,325		
Road Escrow Funds	\$ 284,685	\$ 150,214	\$ 362,977		\$ 362,977
Road Impact Funds	\$ 1,743,735	\$ 2,280,178	\$ 3,654,891		\$ 3,969,807
Utility Construction Fund	\$ -	\$ -	\$ 8,112,869		\$ -
Water/Wastewater Tap Fee Funds	\$ 867,926		\$ 1,210,353		\$ 1,210,353
Water/Wastewater Impact Fee Funds	\$ 490,589	\$ -	\$ 1,541,795		\$ 1,211,769
Park Development Fees		\$ 867,748	\$ 1,754,148		\$ 1,928,500
Park Construction Fund	\$ 6,957,435	\$ -	\$ 7,898,519		\$ -

**Detailed Fund Balances with changes on page 30

General Fund Summary

City of Melissa General Fund Summary					
Description	Actual FY16	Actual FY17	Adopted FY18	Estimated FY18	Adopted FY19
REVENUES					
Current Property Taxes	2,443,631	2,786,136	3,277,088	3,279,279	3,821,290
Delinquent Property Taxes	33,030	26,572	200,000	201,236	25,000
Penalties & Interest	7,935	12,518	40,000	40,188	12,000
Fines	538,838	459,255	410,000	416,680	325,000
Sales Tax	1,128,127	1,267,297	1,275,000	1,322,610	1,100,000
Franchise Fees/Taxes	338,653	432,459	435,000	479,301	400,000
Licenses & Permits	663,750	870,977	1,500,000	1,680,903	1,000,000
Fire Department Insurance Reimbursement	38,474	43,606	65,000	69,043	40,000
Platting & Development	520,636	968,106	510,000	520,415	250,000
Lease Revenue	102,384	98,651	97,560	98,898	98,000
Transfer In	322,000	5,120,611	301,000	309,556	193,187
Interest	20,687	43,021	140,000	142,691	120,000
Park Maintenance/Support	67,173	69,489	61,575	65,799	30,000
Park Rental Fees		915	50,000	59,705	50,000
Fire Dept/Collin County	44,859	42,866	43,000	42,808	43,000
Misc Income	82,657	83,707	44,539	63,939	21,000
Collin County/ Library	17,236	14,308	7,675	7,600	-
Library Misc	10,985	14,016	17,149	19,386	6,600
Grant Proceeds		45,043	74,000	78,494	-
Bond Proceeds	341,099	21,172,259	-	13,986,598	-
Road Escrow Funds		175,000	-	-	-
Road Impact Funds	157,404	982,153	-	2,502,253	-
Park Escrow Funds	75,000				
Park Development Fee Funds	50,000	433,753	-	984,750	-
Tree Landscape Escrow		224,289	-	91,800	-
Other Revenue			137,395	136,195	-
Designated Fund Special Projects					100,000
Fund Balance Contribution	-				
Total Revenues	7,004,558	35,387,005	8,685,981	26,600,128	7,635,077
APPROPRIATIONS					
Administration	990,426	17,486,511	968,312	1,260,564	1,023,587
Non-Departmental	1,134,067	1,288,758	1,708,354	1,700,893	884,320
Development & Neighborhood Services	759,880	1,025,633	1,383,286	1,330,100	954,881
Code Compliance	36,728	70,795	86,067	87,184	77,810
Parks	449,648	318,320	601,864	629,191	476,287
Municipal Court	368,243	298,369	297,403	291,034	320,771
Police	1,116,346	1,255,872	1,425,920	1,447,301	1,572,187
Streets	307,394	276,269	251,132	333,215	271,753
Fire	967,731	1,231,718	1,433,628	1,500,717	1,485,492
Information Technology			150,501	136,422	202,106
Library	186,980	219,648	277,591	251,312	270,841
Building Maintenance	98,452	85,948	81,365	88,796	95,042
Total Appropriations	6,415,895	23,557,841	8,665,423	9,056,729	7,635,077

CITY OF MELISSA ANNUAL BUDGET FY2018-19

General Fund Summary by Category

City of Melissa General Fund Summary by Category					
Description	Actual FY16	Actual FY17	Adopted FY18	Estimated FY18	Adopted FY19
REVENUES					
Current Property Taxes	2,443,631	2,786,136	3,277,088	3,279,279	3,821,290
Delinquent Property Taxes	33,030	26,572	200,000	201,236	25,000
Penalties & Interest	7,935	12,518	40,000	40,188	12,000
Fines	538,838	459,255	410,000	416,680	325,000
Sales Tax	1,128,127	1,267,297	1,275,000	1,322,610	1,100,000
Franchise Fees/Taxes	338,653	432,459	435,000	479,301	400,000
Licenses & Permits	663,750	870,977	1,500,000	1,680,903	1,000,000
Fire Department Insurance Reimbursement	38,474	43,606	65,000	69,043	40,000
Platting & Development	520,636	968,106	510,000	520,415	250,000
Lease Revenue	102,384	98,651	97,560	98,898	98,000
Transfer In	322,000	5,120,611	301,000	309,556	193,187
Interest	20,687	43,021	140,000	142,691	120,000
Park Maintenance/Support	67,173	69,489	61,575	65,799	30,000
Park Rental Fees		915	50,000	59,705	50,000
Fire Dept/Collin County	44,859	42,866	43,000	42,808	43,000
Misc Income	82,657	83,707	44,539	63,939	21,000
Collin County/ Library	17,236	14,308	7,675	7,600	-
Library Misc	10,985	14,016	17,149	19,386	6,600
Lone Star Grant/Library	-				
Library Grant	-				
Lease Purchase Proceeds	-				
Grant Proceeds		45,043	74,000	78,494	-
Bond Proceeds	341,099	21,172,259	-	13,986,598	-
Road Escrow Funds		175,000	-	-	-
Road Impact Funds	157,404	982,153	-	2,502,253	-
Park Escrow Funds	75,000				
Park Development Fee Funds	50,000	433,753	-	984,750	-
Tree Landscape Escrow		224,289	-	91,800	-
Other Revenue			137,395	136,195	-
Designated Fund Special Projects					100,000
Fund Balance Contribution	-				
Total Revenues	7,004,558	35,387,005	8,685,981	26,600,128	7,635,077
APPROPRIATIONS					
Personnel Services	2,511,437	2,918,006	3,513,633	3,567,881	4,038,229
Operations	3,325,088	3,711,271	4,784,562	5,109,388	3,370,480
Capital	526,097	16,892,131	367,228	379,460	226,368
IT Computer Replacement	53,273	36,433			
Total	6,415,895	23,557,841	8,665,423	9,056,729	7,635,077

Water Fund Summary

City of Melissa Water Fund Summary					
Description	Actual FY16	Actual FY17	Adopted FY18	Estimated FY18	Adopted FY19
REVENUES					
Water Sales	3,262,736	3,417,616	4,679,452	4,622,799	5,282,370
Water Sales - unmetered		285,629	(34,000)	(61,213)	50,000
Meter Installation Fee	16,600	9,400	-	8,640	-
Penalties & Reconnects	79,495	109,471	99,750	123,003	100,000
Water Tap Fees					
Meter Sales	1,812	83,415	165,942	169,254	157,500
Sewer Sales	1,491,766	1,792,518	2,120,247	2,196,724	2,501,606
Sewer Inspections		10,140	9,000	10,640	
Sewer Use - City of Anna		5,260	-	-	100,000
Sewer Tap Fees					
Garbage Sales	330,525	375,113	370,000	414,616	370,000
Garbage Administration	77,755	86,803	88,000	94,723	94,000
Bond Proceeds					
Interest	2,754	15,143	2,000	2,976	2,000
Franchise fees	12,932	14,995	15,000	18,270	15,000
Misc Income	7,724			72,905	9,000
W/WW Impact Fees					330,026
W/WW Tap Fees					100,000
4A/4B Throckmorton Sewer Participation	228,586	228,532	228,532	228,288	227,850
NTMWD Participation Stiff Creek Sewer			320,000	320,000	320,000
Transfer In	20,000	380,300	181,000	245,582	
Total Revenues	5,532,684	6,814,335	8,244,923	8,467,207	9,659,352
APPROPRIATIONS					
Water	2,127,151	2,692,267	3,825,827	3,689,055	3,939,627
Wastewater	1,351,016	1,003,354	1,370,070	1,369,804	1,998,581
Garbage	414,546	456,319	464,000	509,305	370,000
Utility Billing	498,081	462,306	434,426	440,633	471,828
Debt	1,684,112	1,861,685	2,074,133	2,076,904	2,708,749
Total	6,074,906	6,475,931	8,168,456	8,085,701	9,488,785

CITY OF MELISSA ANNUAL BUDGET FY2018-19

Fund Balances

City of Melissa Fund Balances					
Description	Actual FY16	Actual FY17	Adopted FY18	Estimated FY18	Adopted FY19
General Fund					
Beginning Fund Balance	1,805,737	2,425,534	3,786,578	3,786,578	5,216,438
Appropriations to Operating Budget					
Designated Funds	388,013	1,201,140	377,639	1,264,860	285,446
Undesignated Funds	231,784	159,904	34,000	165,000	100,000
ENDING FUND BALANCE	2,425,534	3,786,578	4,198,217	5,216,438	5,601,884
# of Days of Operating Funds	93	93	97	97	91
Includes:					
Court Building Security Fund	20,555	28,302	28,302	59,733	59,733
Court Technology Fund	55,861	61,689	61,689	24,671	24,671
Economic Development Designated Fund	20,000	40,000	60,000	60,000	80,000
Designated IT Replacment Fund	114,962	114,962	114,962	83,546	83,546
City Hall R&R Fund	55,000	70,000	178,063	178,063	193,063
Special Projects- Designated Fund	340,000	1,060,000	1,179,576	2,010,479	2,256,675
Designated Capital Project Fund	250,000	380,000	510,000	510,000	510,000
Designated Tree Landscape Escrow		292,047	292,047	375,689	375,689
Designated PEG Franchise Fees		10,517	10,517	14,777	14,777
Designated Body Camera Replacement Fund				5,419	9,669
Police Drug & Seizure Acct				22,968	22,968
Designated Fund Balances	856,378	2,057,518	2,435,157	3,345,346	3,630,792
General Fund Undesignated Balance	1,569,156	1,729,060	1,763,060	1,871,092	1,971,092
Water Fund					
Beginning Fund Balance	1,617,947	1,312,687	1,414,359	1,641,145	2,022,742
Appropriations to Operating Budget	305,260				
Undesignated Funds		328,458	76,467	381,597	170,567
ENDING FUND BALANCE	1,312,687	1,641,145	1,490,826	2,022,742	2,193,309
# of Days of Operating Funds	65	91	67	91	84
TIF Fund					
Beginning Fund Balance	82,543	47,140		14,255	96,583
Appropriations	35,403	32,885			
Additions to Fund				82,328	177,330
ENDING FUND BALANCE	47,140	14,255	-	96,583	273,913
Transportation Construction Fund					
Beginning Fund Balance					13,223,325
Appropriations					13,223,325
Undesignated Funds	-	-	-	-	-
ENDING FUND BALANCE	-	-	-	13,223,325	-

CITY OF MELISSA ANNUAL BUDGET FY2018-19

Fund Balances cont'd

City of Melissa Fund Balances					
Description	Actual FY16	Actual FY17	Adopted FY18	Estimated FY18	Adopted FY19
<u>Road Impact Fee Funds</u>					
Beginning Fund Balance	-	1,743,735		2,280,178	3,654,891
Appropriations					685,084
Additions to Fund		536,443		1,374,713	1,000,000
ENDING FUND BALANCE	1,743,735	2,280,178	-	3,654,891	3,969,807
<u>Road Escrow Funds</u>					
Beginning Fund Balance		284,685		150,214	362,977
Appropriations		134,471			
Additions to Fund				212,763	
ENDING FUND BALANCE	284,685	150,214	-	362,977	362,977
<u>Utility Construction Fund</u>					
Beginning Fund Balance	-	-			8,112,869
Appropriations	-	-			8,112,869
Additions to Fund					
ENDING FUND BALANCE	-	-	-	8,112,869	-
<u>Water/Wastewater Tap Fund</u>					
Beginning Fund Balance	-	-			1,210,353
Appropriations	-	-			
Additions to Fund					
ENDING FUND BALANCE	-	-	-	-	1,210,353
<u>Water/Wastewater Impact Fee Funds</u>					
Beginning Fund Balance		-			1,541,795
Appropriations	-	-			330,026
Additions to Fund	-	-	-	-	-
ENDING FUND BALANCE	-	-	-	1,541,795	1,211,769

Department Summaries

Non-Departmental

Administration

Development & Neighborhood Services

Code Compliance

Parks Department

Municipal Court

Police Department

Streets Department

Fire Department

Information Technology

Library Department

Building Maintenance

Water/Wastewater Department

Utility Billing Department



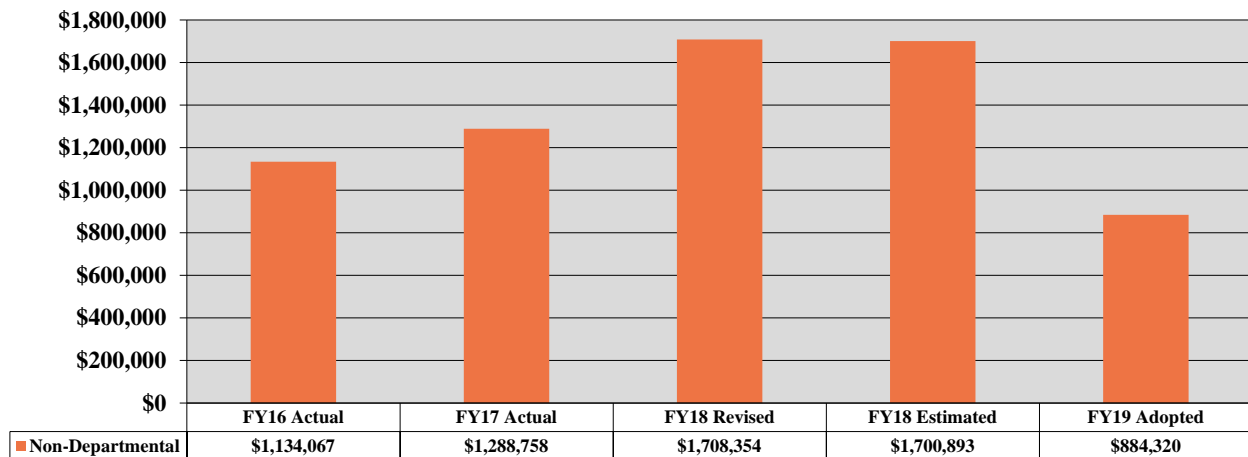
Non-Departmental Summary

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 and utilities for city hall.

Non-Departmental Budget Summary 2016-19



DEPARTMENT EXPENDITURES:

ITEM	FY16 Actual	FY17 Actual	FY18 Revised	FY 18 Estimated	FY19 Adopted
Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operations	\$ 1,114,697	\$ 1,278,341	\$ 1,708,354	\$ 1,700,893	\$ 884,320
IT Computer Replacement Program	\$ 19,370	\$ 10,417	\$ 0	\$ 0	\$ 0
TOTAL	\$ 1,134,067	\$ 1,288,758	\$ 1,708,354	\$ 1,700,893	\$ 884,320

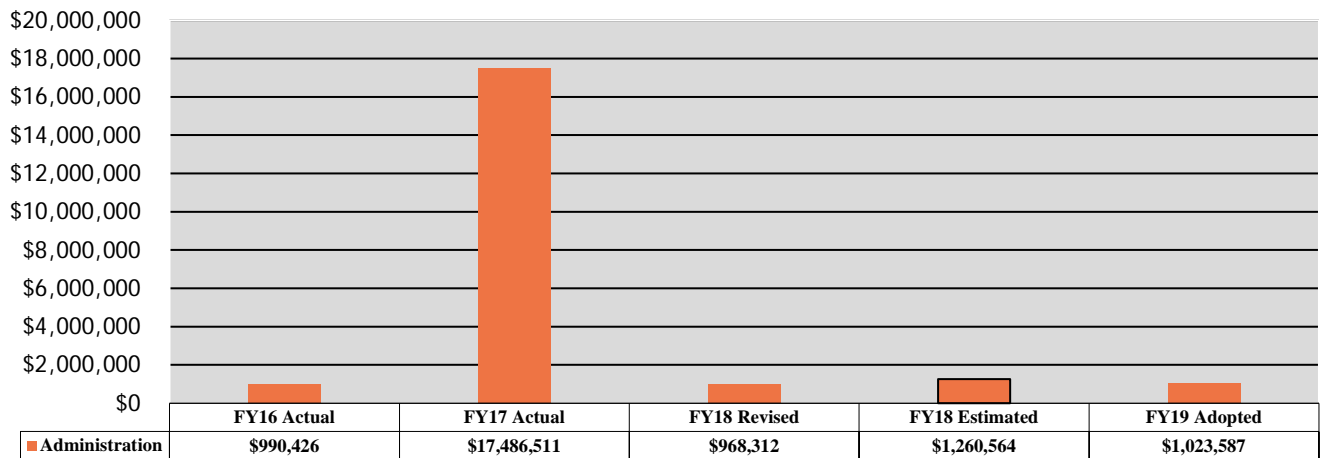
Administration Summary

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 the addition of the Senior Accountant 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 2016-2019



DEPARTMENT EXPENDITURES:

ITEM	FY16 Actual	FY17 Actual	FY18 Revised	FY18 Estimated	FY19 Adopted
Personnel	\$ 569,013	\$ 609,699	\$ 785,151	\$ 848,221	\$ 897,628
Operations	\$ 186,069	\$ 237,799	\$ 178,161	\$ 407,559	\$ 125,959
IT Computer Replacement Program	\$ 5,768	\$ 4,692	\$ 0	\$ 0	\$ 0
Capital	\$ 235,343	\$ 16,639,013	\$ 5,000	\$ 4,783	\$ 0
2018 Bond					
TOTAL	\$ 990,426	\$ 17,486,511	\$ 968,312	\$ 1,260,564	\$ 1,023,587

CITY OF MELISSA ANNUAL BUDGET FY2018-19

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:

	FY17	FY18 Budgeted	FY18 Mid year Changes	FY19 Adopted	Notes
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	.5	.5	1	1	2 PT to 1 FT
Administrative Assistant	.5	.5	0	0	
Communications/Technology Director	0	0	1	1	Reclass from UB Budget
Senior Accountant		0	1	1	Midyear FY18 hire/need
FULL TIME	4	4	7	7	
PART TIME	2	2	0	0	

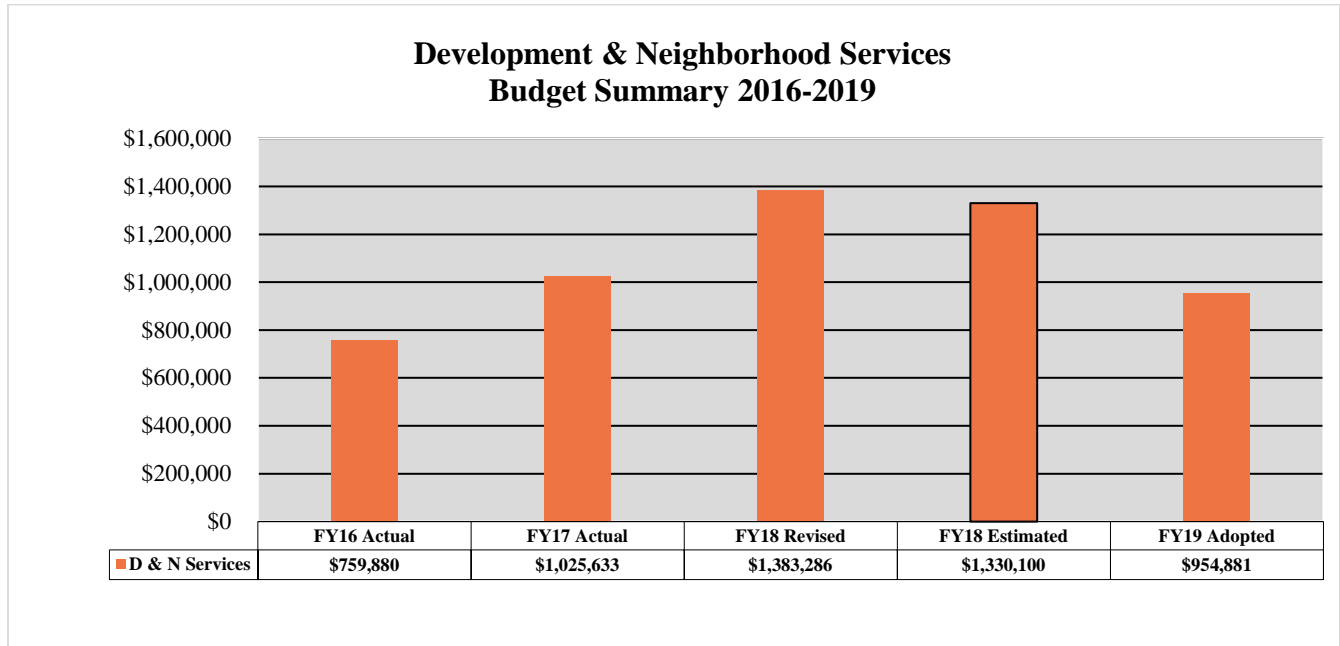
KEY INDICATORS OF PERFORMANCE	FY17 Actual	FY18 Adopted	FY19 Projected
Successful completion of budget, strategic planning and comprehensive plan implementation.	Yes	Yes	Yes
% of General Fund Budgeted Revenues realized	100%	100%	100%
Fund Balance objectives (General Fund) achieved	Yes	Yes	Yes
GFOA Distinguished 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, and permitting of the City. The overall Development and Neighborhood Services Budget line item/categorical increases reflect the maintenance of the services currently offered by the City of Melissa. Development & Neighborhood Services provides project assistance to citizens, builders & developers.



DEPARTMENT EXPENDITURES:

ITEM	FY16 Actual	FY17 Actual	FY18 Revised	FY18 Estimated	FY19 Adopted
Personnel	\$ 161,349	\$ 169,384	\$ 174,893	\$ 161,665	\$ 182,554
Operations	\$ 596,820	\$ 849,425	\$ 1,203,193	\$ 1,163,633	\$ 772,327
IT Computer Replacement Program	\$1,711	\$ 1,375	\$ 0	\$ 0	\$ 0
Capital	\$ 0	\$ 5,450	\$ 5,200	\$ 4,802	\$ 0
TOTAL	\$ 759,880	\$ 1,025,633	\$ 1,383,286	\$ 1,330,100	\$ 954,881

CITY OF MELISSA ANNUAL BUDGET FY2018-19

GOALS & OBJECTIVES:

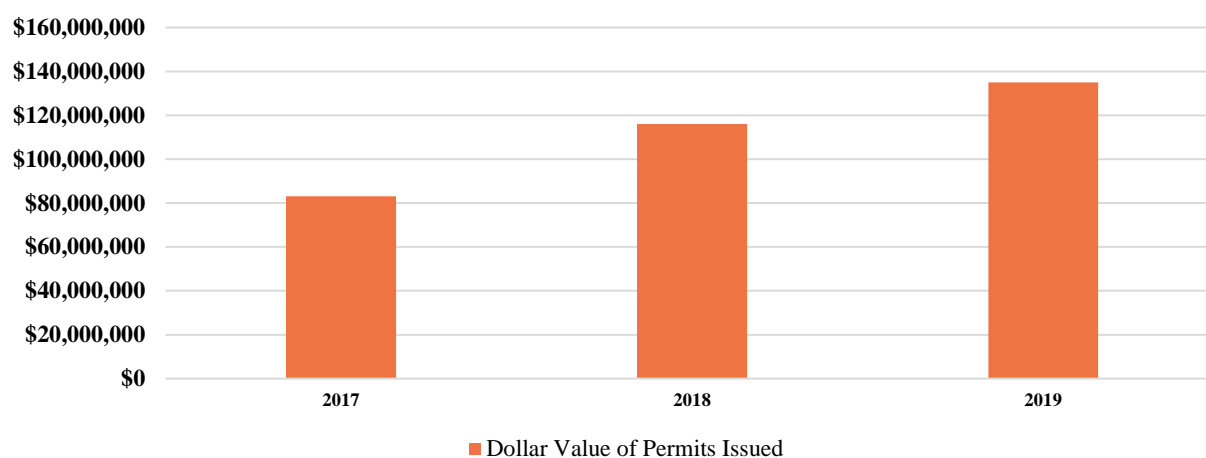
- To respond to citizen's concerns in a timely manner.
- To process requests from the development community in a timely and efficient manner.
- To maintain strong relationships with applicable boards and commission.

PERSONNEL SCHEDULE:

	FY17	FY18	FY19
Development/Neighborhood Services Director	1	1	1
Permit Clerk	1.5	1.5	1.5
FULL TIME	2	2	2
PART TIME	1	1	1

KEY INDICATORS OF PERFORMANCE	FY17 ACTUAL	FY18 ESTIMATED	FY19 PROJECTED
Number of residential permits issued	317	450	525
Total # Permits Issued	1,424	1,570	1,600
Total Dollar Value of Permits Issued	\$83,146,967	\$116,000,000	\$135,000,000

Dollar Value of Permits Issued

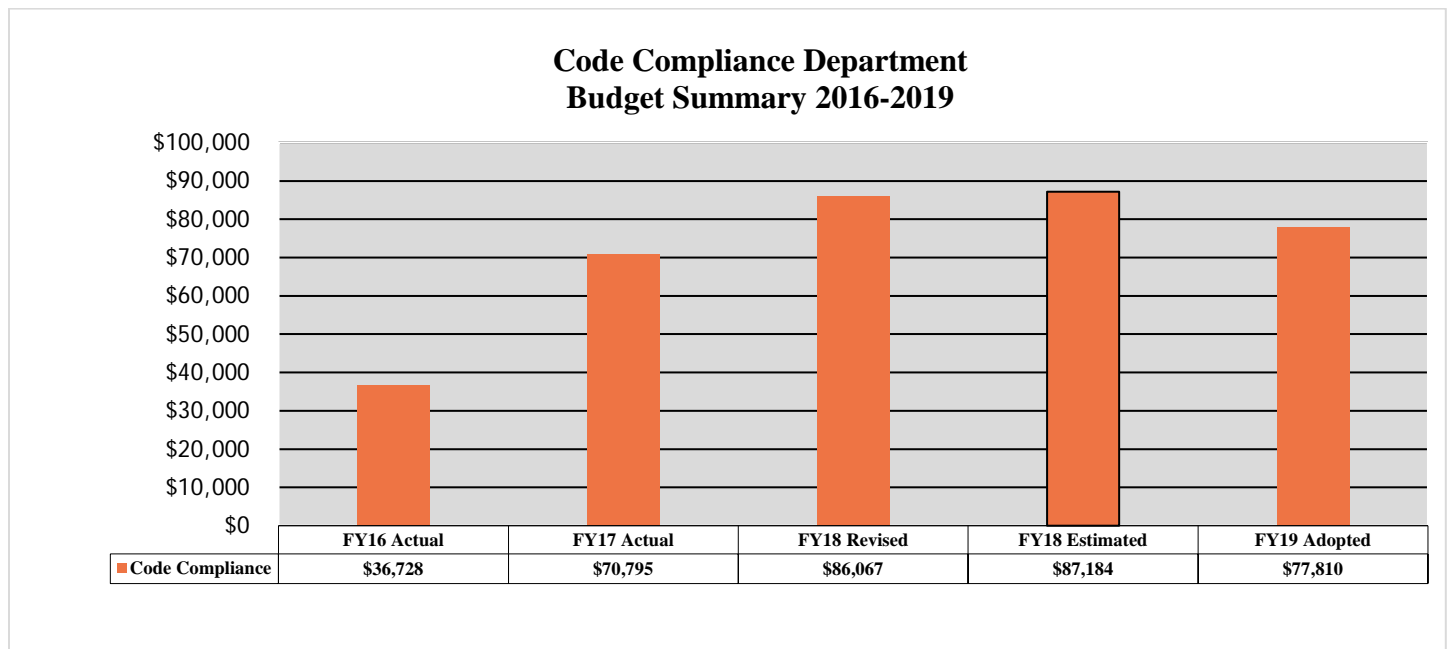


Code Compliance Department Summary

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 one (1) full time Code Compliance Officer.



DEPARTMENT EXPENDITURES:

ITEM	FY16 Actual	FY17 Actual	FY18 Revised	FY18 Estimated	FY19 Adopted
Personnel	\$10,877	\$ 46,363	\$ 68,229	\$ 71,150	\$ 71,595
Operations	\$ 8,114	\$ 23,922	\$ 17,838	\$ 16,034	\$ 6,215
IT Computer Replacement Program	\$ 800	\$ 510	\$ 0	\$ 0	
Capital	\$16,937	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL	\$36,728	\$ 70,795	\$ 86,067	\$ 87,184	\$ 77,810

CITY OF MELISSA ANNUAL BUDGET FY2018-19

PERSONNEL SCHEDULE:

	FY17	FY18	FY19
Code Compliance Officer	1	1	1
FULL TIME	1	1	1
PART TIME	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	FY17 ACTUAL	FY18 ESTIMATED	FY19 ADOPTED
% of Citizen Complaints Investigated Within 24 Business Hours of Receipt	95%	95%	95%
% of Code Issues Resolved via Voluntary Compliance	90%	95%	95%
# of Code Issues Investigated	130	200	100
# of Hours of Training	40	40	40

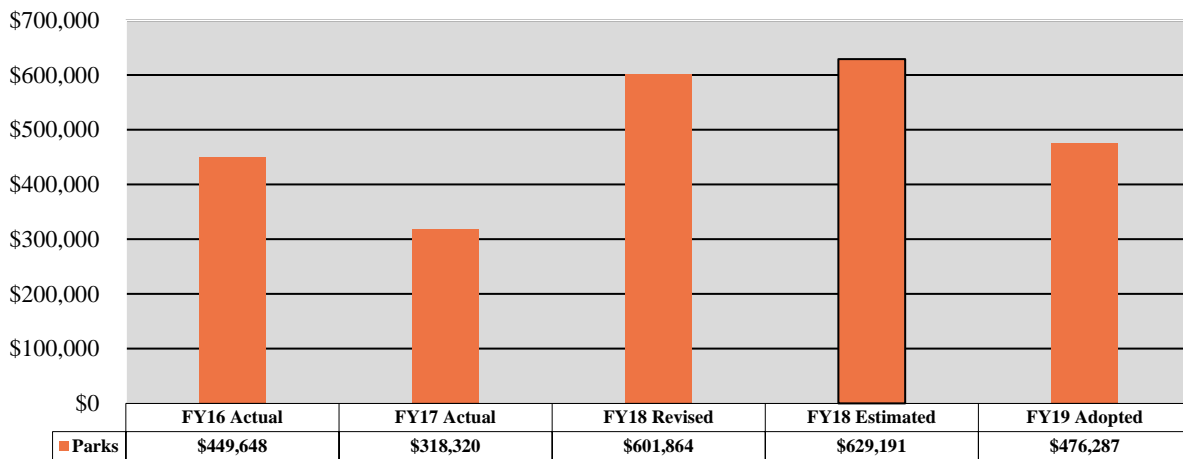
Parks Department Summary

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. The overall Parks budget reflects an addition of one (1) Parks Superintendent and the line item/categorical increases reflect the maintenance of the services currently offered by the City of Melissa. In addition, 40 acres of the 100 acre Sports Facility 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.

**Parks Department
Budget Summary 2016-2019**



DEPARTMENT EXPENDITURES:

ITEM	FY16 Actual	FY17 Actual	FY18 Revised	FY18 Estimated	FY19 Adopted
Personnel	\$ 99,683	\$ 115,552	\$ 178,651	\$ 182,282	\$ 221,043
Operations	\$ 272,456	\$ 197,287	\$ 332,408	\$ 352,389	\$ 250,439
IT Computer Replacement Program	\$ 734	\$ 675	\$ 0	\$ 0	\$ 0
Capital	\$ 76,775	\$ 4,805	\$ 90,805	\$ 94,520	\$ 4,805
TOTAL	\$ 449,648	\$ 318,320	\$ 601,864	\$ 629,191	\$ 476,287

CITY OF MELISSA ANNUAL BUDGET FY2018-19

PERSONNEL SCHEDULE:

	FY17	FY18	FY19
Park Superintendent *	0	1	1
Maintenance Worker	2	2	2
FULL TIME	2	3	3
PART TIME	0	0	0

* (Mid-year hire in FY18 Budget)

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 100-acre Sports Facility as well as other future parks.

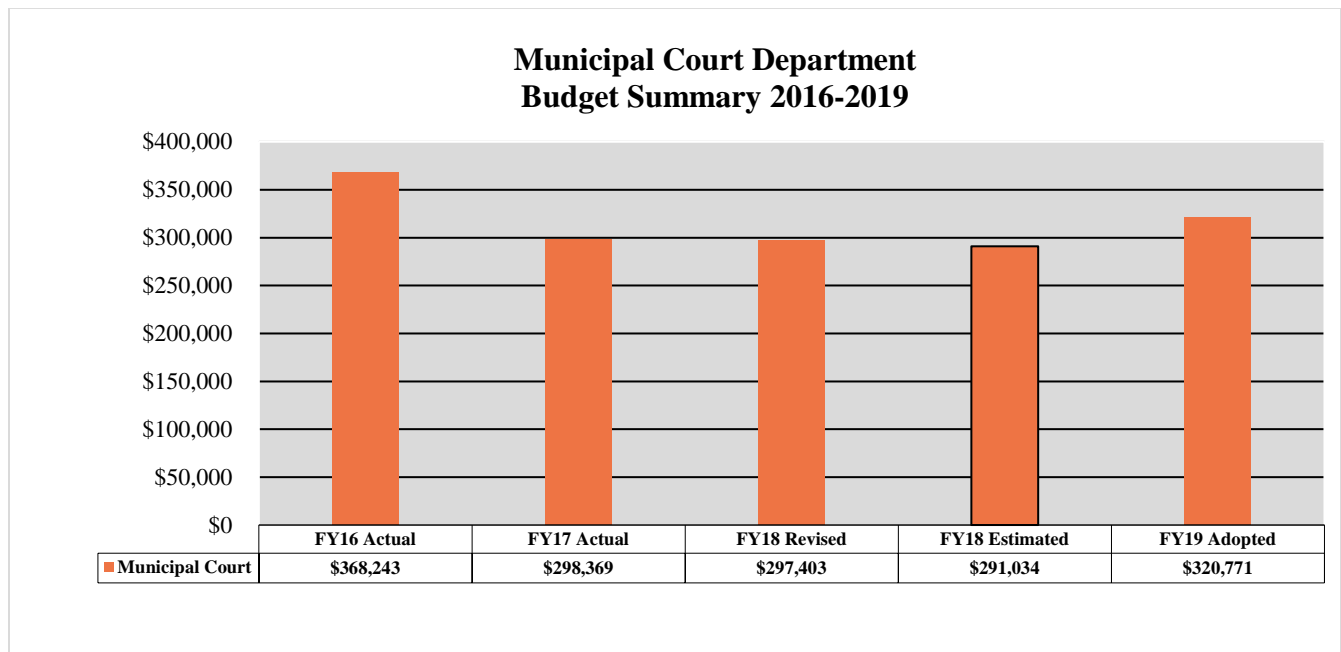
KEY INDICATORS OF PERFORMANCE	FY17 Estimated	FY18 Projected	FY19 Adopted
# of Community Events	1	1	2
Acres of Parks/Grounds Maintained + Trails	98	165	181

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.



DEPARTMENT EXPENDITURES:

ITEM	FY16 Actual	FY17 Estimated	FY18 Revised	FY18 Estimated	FY19 Adopted
Personnel	\$ 119,926	\$ 129,487	\$ 152,220	\$ 139,764	\$ 176,033
Operations	\$ 247,504	\$ 168,883	\$ 145,183	\$ 151,270	\$ 144,738
Capital	\$ 813	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL	\$ 368,243	\$ 298,369	\$ 297,403	\$ 291,034	\$ 320,771

CITY OF MELISSA ANNUAL BUDGET FY2018-19

GOALS & OBJECTIVES:

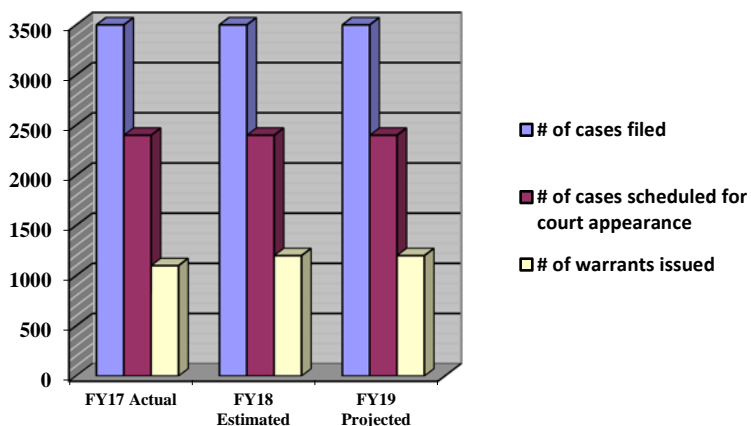
- Continue working on the policy and procedure handbook to improve employee training and ensure consistency in managing court processes.
- Development of Court Clerks through pursuing certification through the Court Clerk Certification Program.
- To continue participating in area- and state-wide Warrant Round Ups.
- Diligently pursuing outstanding warrants.
- Working on Traffic Safety Initiative to engage our community in Traffic Safety Awareness.

PERSONNEL SCHEDULE:

	FY17	FY18	FY19
Court Administrator	1	1	1
Court Clerk (PT)	1	1	1
Warrant Officer (PT)	1	1	1
FULL TIME	1	1	1
PART TIME	2	2	2

KEY INDICATORS OF PERFORMANCE	FY17 Actual	FY18 Projected	FY19 Adopted
Number of Warrants cleared	625	650	675
Warrants cleared through Warrant Round Up	62	65	67
Warrant Fine Revenue collected during Warrant Round Ups	\$17,250	\$18,000	\$18,500

ACTIVITY WORKLOAD



	FY17 Actual	FY18 Actual	FY19 Projected
# of cases filed	2,640	2,859	3,200
# of cases scheduled for court appearance	1,978	2,728	2,400
# of warrants issued	876	836	1,200
Municipal Court fine revenue retained by City	\$298,597	\$275,693	\$200,500

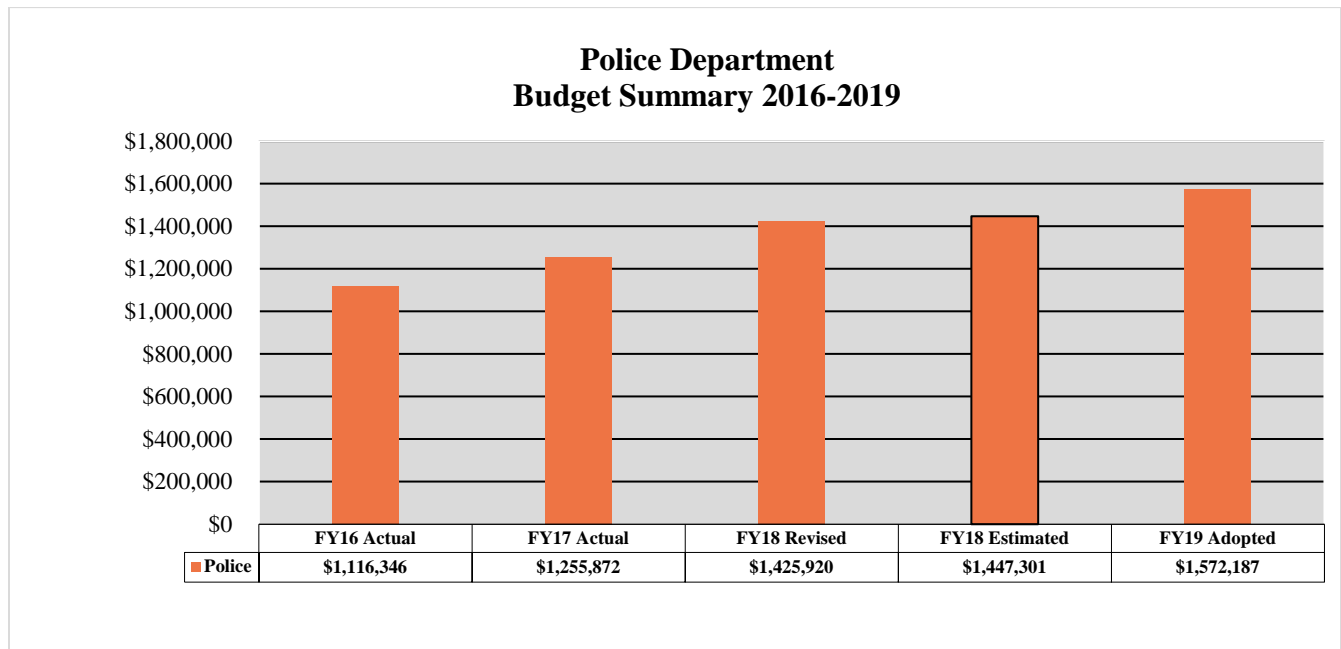
Police Department Summary

PURPOSE STATEMENT:

The Police Department, in serving 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.



DEPARTMENT EXPENDITURES:

ITEM	FY16 Actual	FY17 Actual	FY18 Revised	FY18 Estimated	FY19 Adopted
Personnel	\$ 899,128	\$ 969,224	\$ 1,128,412	\$ 1,133,728	\$ 1,284,664
Operations	\$ 131,748	\$ 190,105	\$ 243,311	\$ 255,724	\$ 219,915
IT Computer Replacement Program	\$ 10,745	\$ 11,062	\$ 0	\$ 0	\$ 0
Capital	\$ 74,725	\$ 85,481	\$ 54,197	\$ 57,850	\$ 67,608
TOTAL	\$ 1,116,346	\$ 1,255,872	\$ 1,425,920	\$1,447,301	\$1,572,187

CITY OF MELISSA ANNUAL BUDGET FY2018-19

GOALS & OBJECTIVES:

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



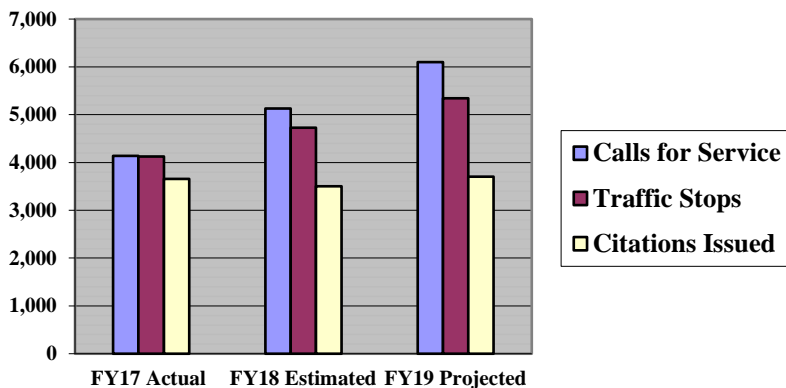
PERSONNEL SCHEDULE:

	FY17	FY18	FY19
Chief of Police	1	1	1
Assistant Chief	0	1	1
Captain	1	0	0
Sergeant	1	2	2
Detective	0	1	1
Patrol Officer	8	7	7
Police Services Officer	1	1	1
Reserve Officer	4	4	4
FULL TIME OFFICER	12	13	13
PART TIME OFFICER	0	0	0
RESERVE OFFICER	4	4	4

KEY INDICATORS OF PERFORMANCE	FY17 Actual	FY18 Estimated	FY19 Adopted
Average Number Officer Initiated Calls as a % of Total Calls	56%	43%	38%
Cases Received/Cleared	210/117 56%	324/120 37% *	441/278 63%

* updated 9/12/2018

ACTIVITY WORKLOAD



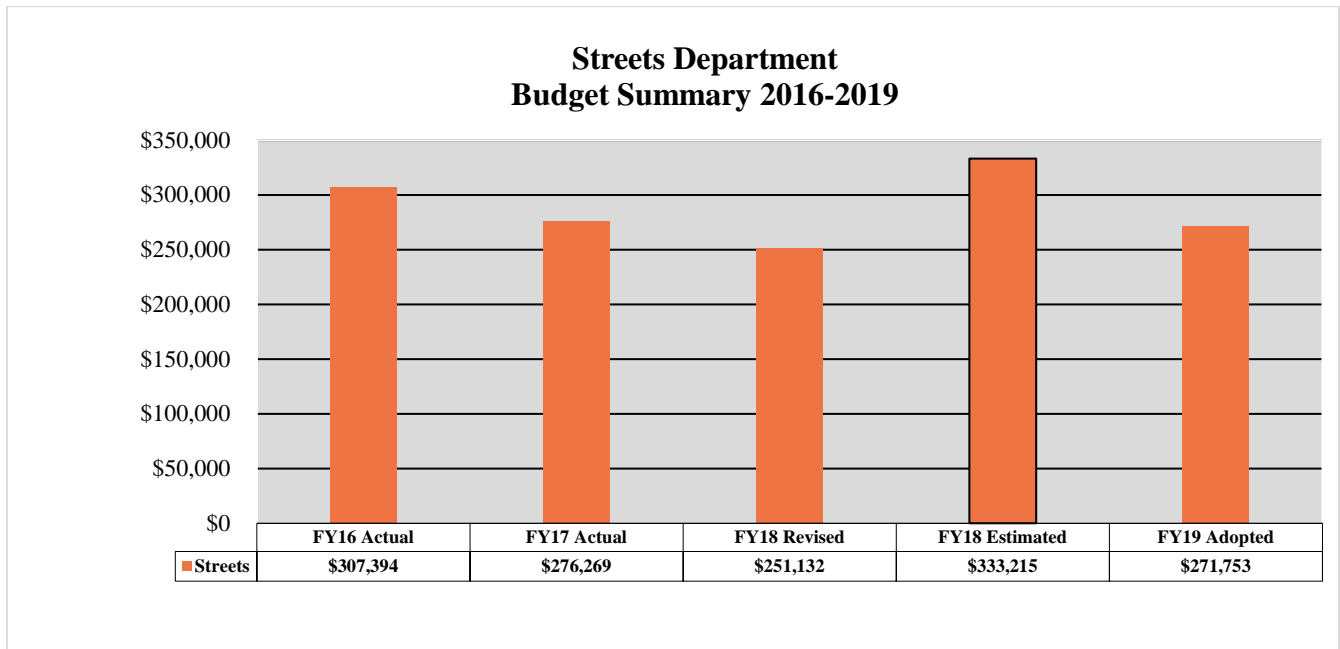
	FY17 Actual	FY18 Estimated	FY19 Projected
Calls for Service	4,137	5,127	6,101
Traffic Stops	4,124	4,726	5,340
Citations Issued	3,654	3,500	3,700

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.



DEPARTMENT EXPENDITURES:

ITEM	FY16 Actual	FY17 Actual	FY18 Revised	FY18 Estimated	FY19 Adopted
Personnel	\$ 23,760	\$ 33,714	\$ 27,791	\$ 27,511	\$ 30,153
Operations	\$ 267,171	\$ 242,555	\$ 223,341	\$ 305,704	\$ 241,600
IT Computer Replacement Program	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Capital	\$ 16,463	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL	\$ 307,394	\$ 276,269	\$ 251,132	\$ 333,215	\$ 271,753

CITY OF MELISSA ANNUAL BUDGET FY2018-19

GOALS & OBJECTIVES:

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

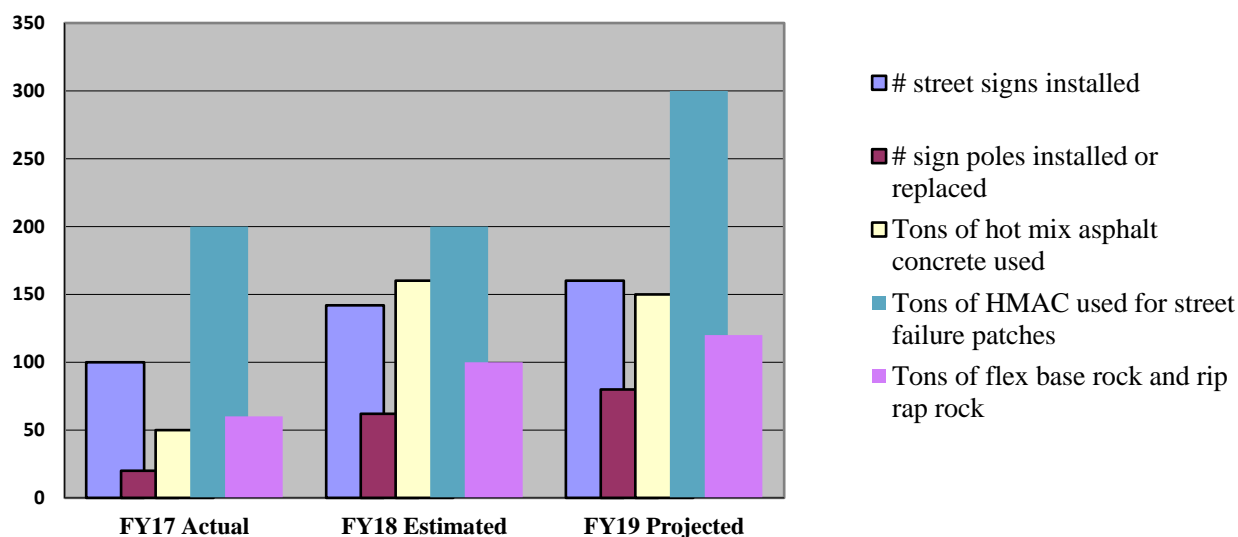
PERSONNEL SCHEDULE:

	FY17	FY18	FY19
Maintenance Technician	.5	.5	.5
FULL TIME	.5	.5	.5
PART TIME	0	0	0

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

KEY INDICATORS OF PERFORMANCE	FY17 Actual	FY18 Estimated	FY19 Adopted
% of Annual Line Mile Scheduled Maintenance Completed	90%	100%	100%
% of Emergency Calls Responded to Within 4 Hours or Less	95%	95%	95%
# of street signs installed	100	142	160
# of sign poles installed or replaced	20	62	80
Tons Hot Mix asphalt	50	160	150
Tons HMAC	200	200	300
Tons Flex Base rock/Rip rap rock	60	100	120

Work Activity



Fire Department Summary

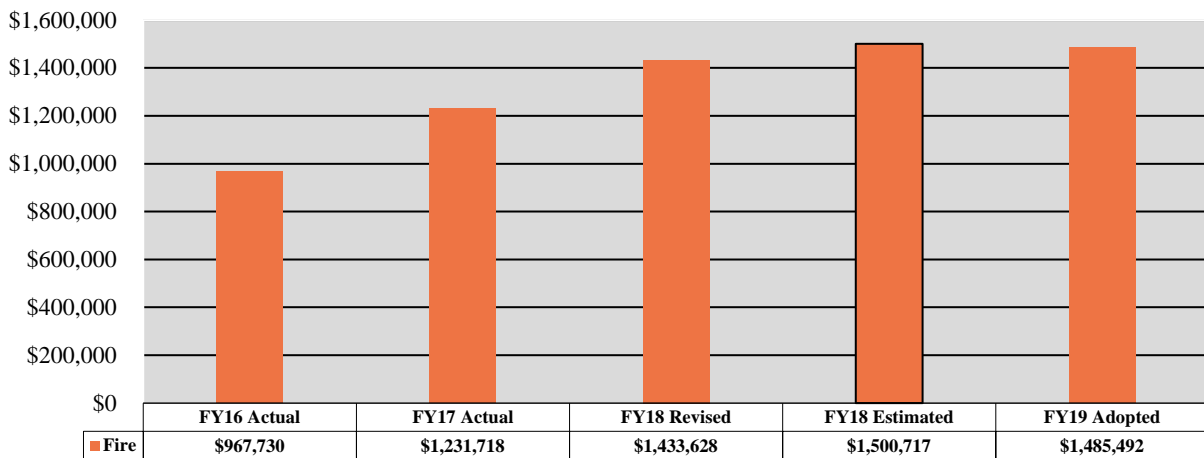
PURPOSE STATEMENT:

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, Assistant Chief, Division Chief, three (3) Captains, three (3) Engineers, part-time Firefighters and dedicated volunteers serving in both firefighting and support capacities.

**Fire Department
Budget Summary 2016-2019**



DEPARTMENT EXPENDITURES

ITEM	FY16 Actual	FY17 Actual	FY18 Revised	FY18 Estimated	FY19 Adopted
Personnel	\$493,154	\$ 678,892	\$778,610	\$ 806,402	\$ 961,361
Operations	\$ 367,432	\$ 394,835	\$ 442,992	\$ 476,810	\$ 370,176
IT Computer Replacement Program	\$ 9,753	\$ 5,577	\$ 0	\$ 0	\$ 0
Capital	\$ 97,391	\$ 152,414	\$212,026	\$ 217,505	\$ 153,955
TOTAL	\$ 967,730	\$ 1,231,718	\$ 1,433,628	\$ 1,500,717	\$ 1,485,492

CITY OF MELISSA ANNUAL BUDGET FY2018-19

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:

	FY17	FY18	FY19
Fire Chief	1	1	1
Assistant Fire Chief	1	1	1
Division Chief	0	0	1
Captains	4	4	3
Engineers	1	2	3
FULL TIME	7	8	9
Firefighters (PT)	8	4	6
PART TIME (FTE)	2	1	1.5

VOLUNTEER-BASED PERSONNEL:

(Roster of 19 firefighters and 2 reserve/auxiliary members)

	FY17	FY18	FY19
TCFP *Firefighter/Paramedic	9	9	4
TCFP *Firefighter/EMT	5	5	13

*TCFP = Texas Commission on Fire Protection.

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.*

KEY INDICATORS OF PERFORMANCE	FY17 Actual	FY18 Estimated	FY19 Projected
FIRE SUPPRESSION:			
Total runs per year	1,210	1,500	1,750
Total training hours per year	13,000	15,000	20,000
Certifications earned by firefighters	30	20	15
Volunteer staffing hours	11,300	11,300	11,300
FIRE PREVENTION:			
ISO Rank	2	2	2
Certificate of Occupancies issued	25	40	30
Total structures condemned	-	0	0
Fire Inspections	250	325	400
Nuisance complaints investigated	600	500	400
% of complaints investigated within 24 hours of receipt	95%	95%	90%

CITY OF MELISSA ANNUAL BUDGET FY2018-19

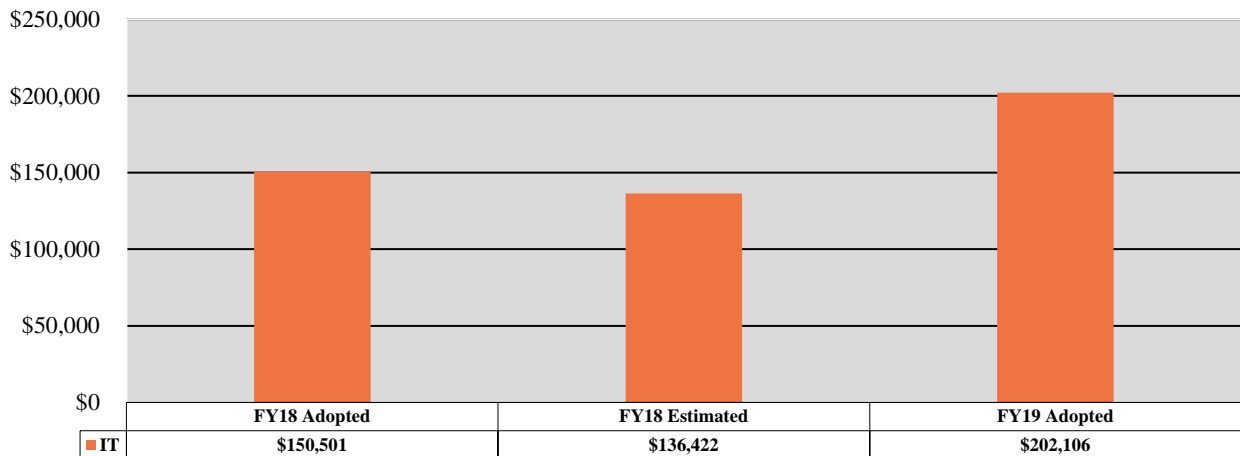
Information Technology Department Summary

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's Communication and Technology Director, 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, IT guides the development and implementation of technology related policies, procedures and best practices to ensure compliance with all information security and record retention requirements.

* Information Technology Budget Summary 2018-2019



DEPARTMENT EXPENDITURES:

ITEM	FY18 Revised	FY18 Estimated	FY19 Adopted
Personnel	\$ 0	\$ 0	\$ 0
Operations	\$ 150,501	\$ 136,422	\$ 202,106
Capital	\$ 0	\$ 0	\$ 0
TOTAL	\$ 150,501	\$ 136,422	\$ 202,106

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

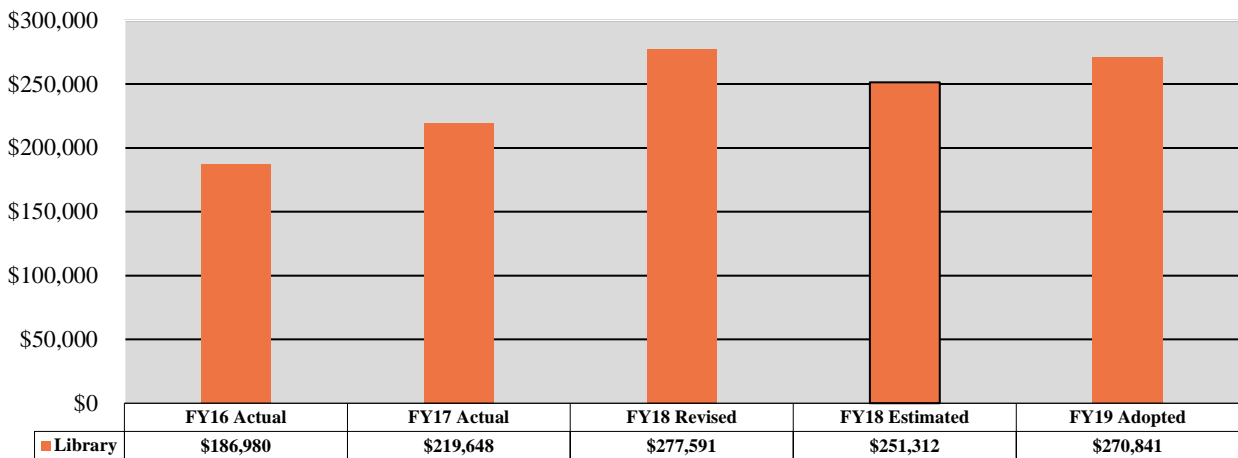
Library Summary

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. The Melissa Public Library acquires, organizes and circulates books, non-print materials and services that help educate, enrich, entertain and inform individuals of all ages. It promotes and encourages 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 2016-2019**



DEPARTMENT EXPENDITURES:

ITEM	FY16 Actual	FY17 Actual	FY18 Revised	FY18 Estimated	FY19 Adopted
Personnel	\$ 134,548	\$ 165,691	\$ 219,676	\$ 197,158	\$ 213,198
Operations	\$ 40,390	\$ 48,864	\$ 57,915	\$ 54,154	\$ 57,643
IT Computer Replacement Program	\$ 4,392	\$ 2,125	\$ 0	\$ 0	\$ 0
Capital	\$ 7,650	\$ 4,968	\$ 0	\$ 0	\$ 0
TOTAL	\$ 186,980	\$ 219,648	\$ 277,591	\$ 251,312	\$ 270,841

GOALS & OBJECTIVES:

- Ensure that communication of library information and services is available to all using a variety of sources; newspaper, webpage, and electronic means and signage.
- Promote high quality programs and services for all ages and diverse populations and various levels of literacy.
- FY 2017/2018 successes included:
 - Space in the library
 - Continuing the long-range plans for shelf expansion, two (2) more mobile carts were purchased by the Friends of the Melissa Public Library for the Young Adult non-fiction area and PG/G movies.
 - Teen area was carved out of a niche area.
 - Children and Youth Non-fiction print materials are now arranged by genre' (book store model). This has substantially increased the usage of this area and is well liked.
 - Children's area was rearranged to increase seating and visibility.
 - Total library weed was completed.
 - Genealogy area was created in one book stack.
 - New Apollo/Biblionix computerized check out system installed.
 - Start of Next Chapter Book Club for developmentally disabled adult patrons and training of facilitators.
 - Individual staff learning opportunities were increased to include several online workshops and area meetings.
 - Two staff members completed an American Library Association on-line class on 'Reference for Non-MLS Staff'. They shared their knowledge in the library shared folder.
 - Three librarians completed a coding class, an area highly desired by the community.
 - Texas Library Association met in Dallas in Spring 2018 and 4 staff members attended part and full days. This statewide meeting is the seminal professional meeting for libraries and rotates between Houston, Austin, San Antonio and Dallas. This was the first time that general staff attended.
 - All staff members are now certified as Notary Publics, increasing this service to the public for all open hours.
 - Cooperative Community Activities
 - Next Chapter Book Club was supported at PATE Rehab by the teen librarian.
 - There has been an uptick in volunteers from community service, school and organizations.

CITY OF MELISSA ANNUAL BUDGET FY2018-19

➤ FY 2017/2018 successes included continued:

- These helpers provide over 15-20 hours of library tasks per week, freeing up paid staff.
- Melissa Public Library provided a story time in an Anna business bi-weekly during the school year. This will discontinue in 2018/2019 due to staff coverage.
- The Melissa Farmers Market had a steady, but low attendance.
- Two Eagle projects were supported by the Melissa Public Library.
- Continuing 'Food for Fines' and winter wear collection has been a successful effort with the Melissa Community Outreach.
- Over 100 blankets were made with and by the community and 20 boxes of books and toys were collected to support the University of Texas libraries for people displaced by Hurricane Harvey.
- Programming continues in a great way.
 - An American Girl Tea Party was well attended.
 - First Melissa Library Eggstravaganza for preschools was a huge success.
 - Summer Reading 2017 had over 400 children participate and the opening and closing events were super well attended. Summer weekly events and 40-60 children attended each time.
 - There is now a regular core group of 'tween to teen youth participating in the weekly Teen Activity Group.
 - Halloween 2017 had over 300 children attend.
 - Summer Solar Eclipse was recognized with a local amateur astronomy group with over 100 children and adults. Over 5000 solar glasses were provided free to the community. (Free to Melissa Public Library from NASA)

➤ FY2018/2019 Goals

- Space in the library
 - Prepare for expansion of physical library space within the next 2-5 years.
 - Shift to a patron-centered physical format
 - Remove large, bulky circulation area and replace with scattered, smaller, mobile desks for staff to be in the areas. Possible 5 stations.
 - Increase storage space creatively for materials.
 - Have a significantly large area for open play for Family Place and STEAM/makerspace activities. Substantially expanded location.
 - Eliminate some of 'classroom style' computer stations and utilize niche spaces for general computer usage.
 - Install cordless phones at the circulation points of service.
 - For the teens, have more pillow stations for seating and for computer usage.
 - Focus on mobile shelving for flexibility in programming in teen and childrens' area

CITY OF MELISSA ANNUAL BUDGET FY2018-19

➤ FY2018/2019 Goals continued:

- Investigate creating smaller study spaces for the community without compromising large space. There are frequent requests for this.
- Shift genealogy area to more visible book stacks and create an inviting space.
- Adult programming
 - Sponsor an emergency/preparedness program for community utilizing other city departments.
 - Schedule a quarterly Master Gardener/Water Conservation workshop for adults with other city departments.
 - Institute an ‘Adulting 101’ program for teens and young adults
- Children and Teen programming
 - Next Chapter Book Club Teen will begin in September of 2018 with the cooperation of the Melissa High School Interact Club and Melissa High School National Honor Society.
 - Childrens’ Librarian will investigate the implementation of the national program, ‘1000 books before kindergarten’ as it correlates with the Family Place program.
 - Melissa Public Library will continue their successful summer reading programs, Halloween community event, and Easter Eggstavaganza.
- Staff development goals
 - Pending approval of part-time childrens’ librarian to full-time, send staff member to the Family Place training in New York.
 - All staff train and complete online library professional development toward their level.
 - Continue to support local and regional library staff learning.
 - Preparatory to current librarian retirement, approve and support training of a current staff member to assistant librarian position. There are classes and workshops available for this.
- Formally request the Friends of the Melissa Public Library to donate a book walk along the city streets from Melissa City Hall to Highway 75. This has been investigated and could cost approximately \$7000-10,000. The Melissa Library strongly supports the fund-raising efforts of FOMPL and views this as a viable, interactive program.
- Develop and implement Melissa Public Library as a ‘Family Place’ program participant. Two full-time staff members attended training in New York in April, 2018 with Tocker Grant funds. Staff will set-up two five-week sessions in the fall of 2018 and in the spring of 2019. This nationally recognized program for children primarily from birth to age three, will assist in strengthening families and teaching the importance of play. It involves community resources in recognizing preschool developmental milestones in preparing children for kindergarten.

CITY OF MELISSA ANNUAL BUDGET FY2018-19

➤ FY2018/2019 Goals continued:

The Tocker Foundation is an integral part of this program availability and our grant has supplied \$6000 to begin. The play area of the library must be changed to meet Family Place requirements.

- Cooperative Community Activities
 - Continue encouraging volunteers from community service assignments, schools and organizations.
 - Because of the flattening of attendance at The Melissa Farmers Market and difficulty having a consistent farm vendor, the market is on hiatus. Supporting the master gardener and water conservation program will replace this for now.
 - Continue 'Food for Fines', winter wear collection and North Texas Feed the Need program support.

- Provide public access to information technology; desktop computing, WiFi, basic skills and Biblionix interaction. Continue to investigate a personal approach to instruction.

PERSONNEL SCHEDULE:

	FY17	FY18	FY19
Library Director	1	1	1
FT Tech/Materials Library Clerk	1	1	1
PT Clerk	2	1	1
PT Youth Librarian	2	0	0
FT Youth Librarian	0	1	1
PT Children's Librarian	0	1	0
FT Children's Librarian	0	0	1
FULL TIME	2	3	4
PART TIME	4	2	1
ON-CALL/CONTRACT STAFF	2	1	1

KEY INDICATORS OF PERFORMANCE	FY17 Actual	FY18 Estimated	FY19 Adopted
Rate of Collection Turnover	2.8%	2.9%	3.0%
Circulation Per Capita	6.45%	7.40%	7.5%
ACTIVITY WORKLOAD			
➤ Number of Items Circulated	64,781	65,000	66,000
➤ Number of Library Visitors	30,21	31,000	32,000
➤ Library Program Attendance	7,651/471 prog.	7,000/400 prog.	7,000/450 prog.

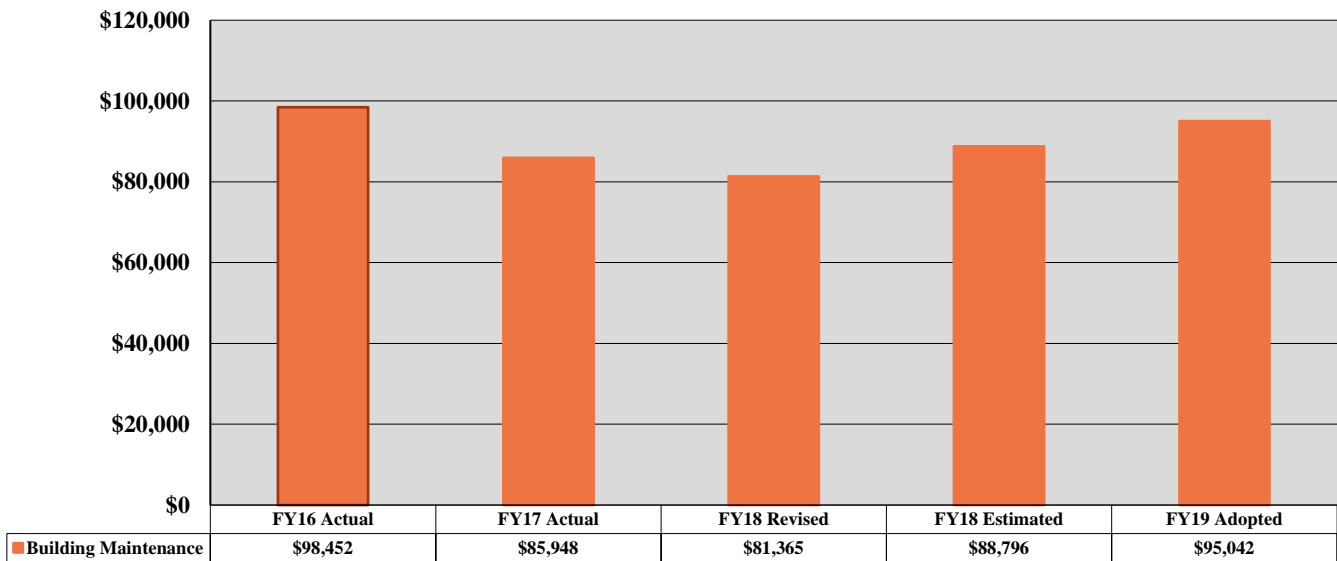
Building Maintenance Summary

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 eight (9) 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 2016-2019



DEPARTMENT EXPENDITURES:

ITEM	FY16 Actual	FY17 Actual	FY18 Revised	FY18 Estimated	FY19 Adopted
Operations	\$ 98,452	\$ 85,948	\$ 81,365	\$ 88,796	\$ 95,042
IT Computer Replacement Program	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Capital	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL	\$ 98,452	\$ 85,948	\$ 81,365	\$ 88,796	\$95,042

CITY OF MELISSA ANNUAL BUDGET FY2018-19

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:

	FY16	FY17	FY18
Vacant	0	0	0
	0	0	0
	0	0	0

*Building Maintenance is supported through the Development Services and Parks & Grounds departments.

KEY INDICATORS OF PERFORMANCE	FY17 Actual	FY18 Estimate	FY19 Projected
Total square footage of facilities maintained	60,219	61,719	61,719
# of building & facilities maintained	8	9	9

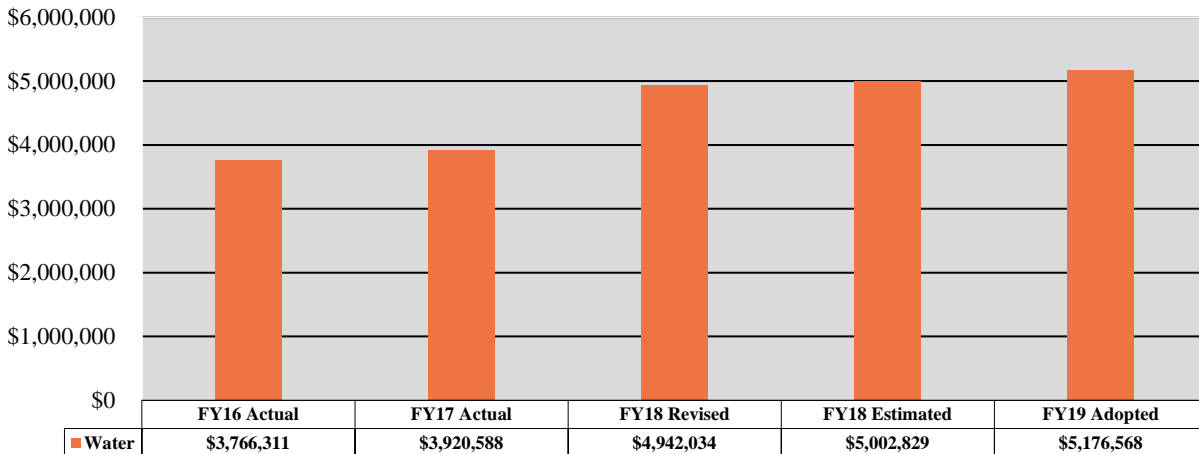
Water Summary

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 line item/categorical increases reflect the growth of the City and maintenance of the services currently offered by the City of Melissa.

**Water Summary
Budget Summary 2016-2019**



DEPARTMENT EXPENDITURES:

ITEM	FY16 Actual	FY17 Actual	FY18 Revised	FY18 Estimated	FY19 Adopted
Personnel	\$ 291,851	\$ 267,285	\$ 338,937	\$ 342,711	\$ 364,164
Operations	\$ 1,743,173	\$ 2,434,521	\$ 3,250,916	\$ 3,109,500	\$ 3,653,464
Capital	\$ 45,164	\$ 85,629	\$ 219,447	\$ 185,947	\$ 39,955
Debt Service	\$ 1,684,112	\$ 1,127,126	\$ 1,126,707	\$ 1,358,644	\$ 1,118,986
IT Computer Replacement Program	\$ 2,011	\$ 6,027	\$ 6,027	\$ 6,027	\$ 0
TOTAL	\$ 3,766,311	\$ 3,920,588	\$ 4,942,034	\$ 5,002,829	\$ 5,176,568

CITY OF MELISSA ANNUAL BUDGET FY2018-19

GOALS & OBJECTIVES:

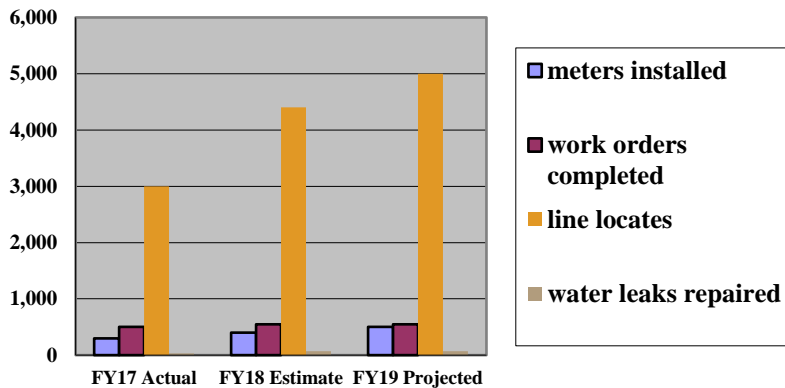
- Continue to have no positive e-coli samples.
- Respond to customer complaints in a timely matter.
- Continue to develop and implement a valve and hydrant maintenance program working with the Fire Department.
- Develop and implement an inventory control plan.
- Obtain a 'Superior Water System' certification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

PERSONNEL SCHEDULE

	FY17	FY18	FY19
Public Works Director	1	1	1
Maintenance Worker	2.5	3.5	3.5
FULL TIME	3.5	4.5	4.5
PART TIME	0	0	0

Street Maintenance position is shared with the General Fund.

ACTIVITY WORKLOAD



	FY17 Actual	FY18 Estimated	FY19 Projected
Meters installed	300	400	500
Work orders completed	500	500	550
Line locates	3,000	4,400	5,000
Water leaks repaired	30	70	70

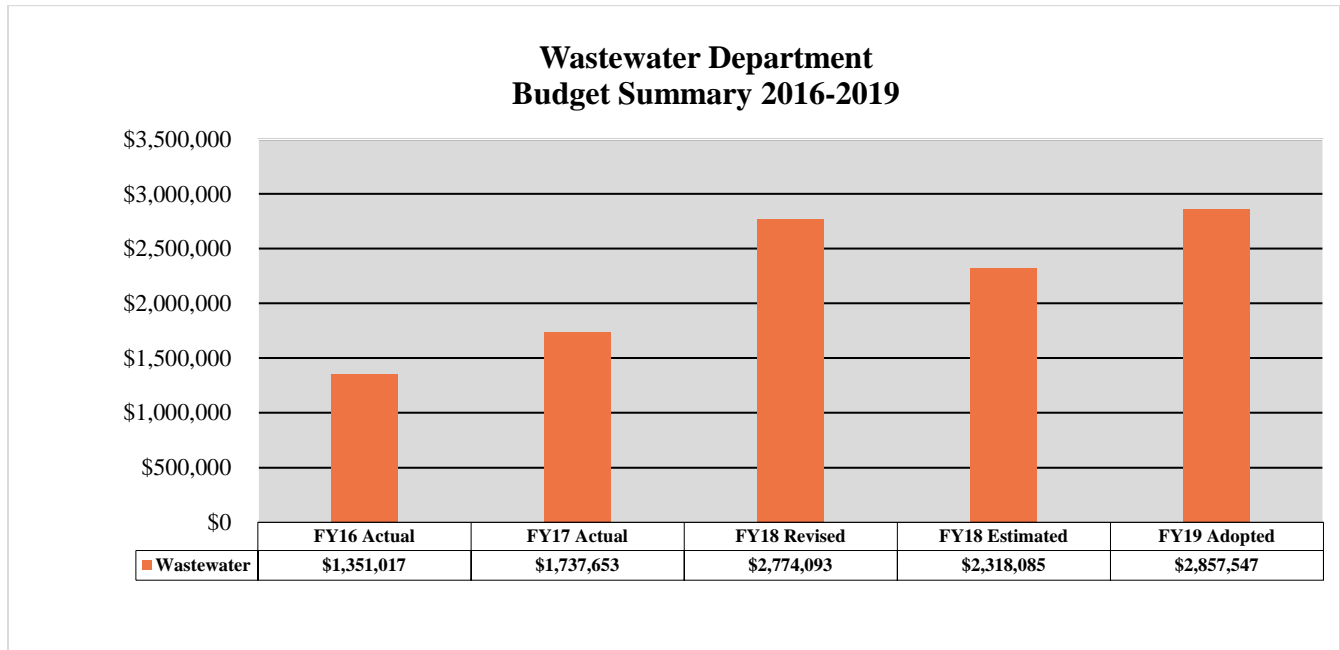
KEY INDICATORS OF PERFORMANCE	FY17 Actual	FY18 Estimate	FY19 Projected
All meters installed within 72 hours	98%	98%	99%
Complaints addressed within 24-48 hours or less	100%	100%	100%
Repaired leaks within 24 hours or less of notification	95%	95%	98%

Wastewater Summary

PURPOSE STATEMENT:

To provide wastewater collection service that is continuous, safe and reliable.

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

ITEM	FY16 Actual	FY17 Actual	FY18 Revised	FY18 Estimated	FY19 Adopted
Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operations	\$ 1,351,017	\$ 1,003,354	\$ 1,813,132	\$ 1,589,325	\$ 1,902,933
Debt Service	\$ 0	\$ 734,299	\$ 950,461	\$ 718,260	\$ 954,614
Capital	\$ 0	\$ 0	\$ 10,500	\$ 10,500	\$ 0
TOTAL	\$1,351,017	\$1,737,653	\$ 2,774,093	\$ 2,318,085	\$ 2,857,547

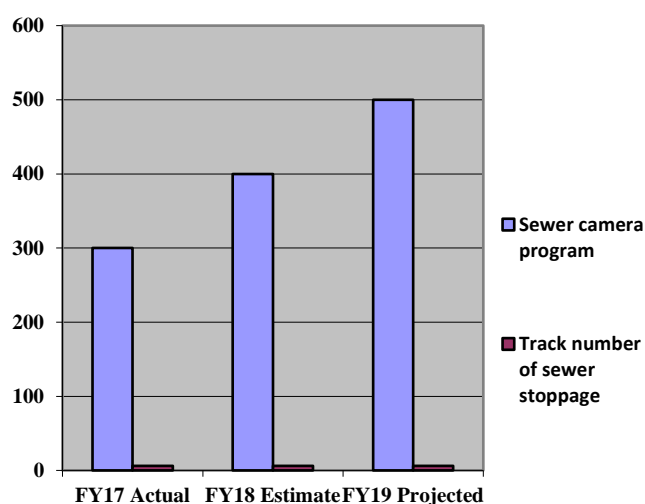
*The Water Rate Study separated the debt between Water & Wastewater as an effort of equity in expenses and rates.

CITY OF MELISSA ANNUAL BUDGET FY2018-19

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 Preventative Maintenance program that was launched in April 2012.
- 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.
- Initiate CMOM Program and partnering with NTMWD regional CMOM program.

ACTIVITY WORKLOAD



WASTEWATER SUMMARY

	FY17 Actual	FY18 Estimated	FY19 Projected
Sewer camera program (based on new installs)	300	400	500
Track number of sewer stoppage	6	6	6

PERSONNEL SCHEDULE

	FY17	FY18	FY19
Public Works Director	1	1	1
Maintenance Workers	2.5	3.5	3.5
FULL TIME	3.5	4.5	4.5

*Public Works Personnel support both Water and Wastewater Departments.

KEY INDICATORS OF PERFORMANCE	FY17 Actual	FY18 Estimated	FY19 Projected
Response to customer calls within 24-72 hours	100%	100%	100%
Work orders identified and solved	10	11	12

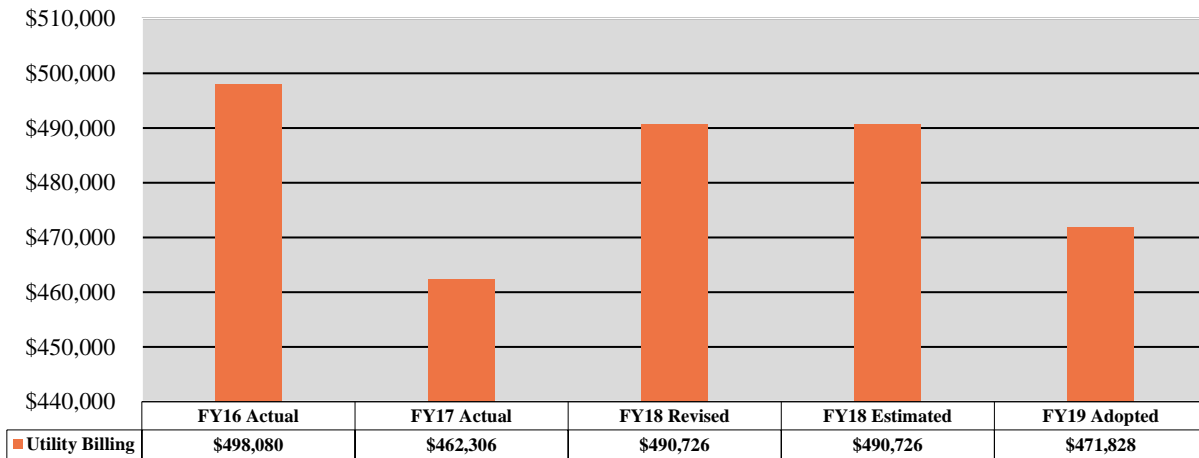
Utility Billing Summary

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 in partnership with FATHOM bills and collects for all City utility services and contracted solid waste services and processes requests for new service connections. As often the first face or voice a new resident encounters, we will continue to strive to provide excellent customer service that will exceed all expectations and will hold FATHOM to this same standard of providing high quality customer service. The water rates are established through Water Rate Studies performed at the request of and are adopted by the City Council. The Utility Billing Department bases policy and procedures in accordance with City ordinances as well as the rules established by the Texas Commission on Environmental Quality (TCEQ).

**Utility Billing Department
Budget Summary 2016-2019**



DEPARTMENT EXPENDITURES:

ITEM	FY16 Actual	FY17 Actual	FY18 Revised	FY18 Estimated	FY19 Adopted
Personnel	\$ 205,234	\$ 222,403	\$ 225,035	\$ 225,035	\$148,702
Operations	\$ 295,470	\$ 238,221	\$ 265,691	\$ 265,691	\$323,126
IT Computer Replacement Program	\$ (2,624)	\$ 1,683	\$ 0	\$ 0	\$0
TOTAL	\$ 498,080	\$ 462,306	\$ 490,726	\$ 490,726	\$471,828

Beginning in FY2015-16, the Utility Billing Department began partnering with FATHOM to provide utility billing and related customer service. Advanced Metering Infrastructure (AMI) technology was installed beginning in Winter 2015 and provides automatic, accurate and consistent water meter reads without the need for manual meter reads and data entry. This partnership will ensure that this data is utilized in the most effective manner possible.

CITY OF MELISSA ANNUAL BUDGET FY2018-19

GOALS AND OBJECTIVES:

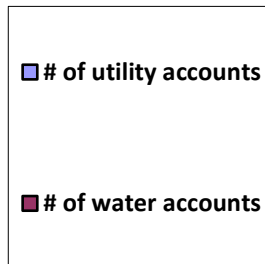
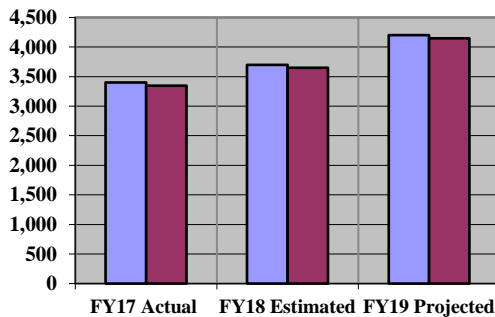
- To reduce the error rate in customer billing data by leveraging new AMI technology and our partnership with FATHOM, which will consequently reduce the number of customer inquiries/complaints.
- To continue working with FATHOM to develop and implement Utility Billing Standard Operating Procedures that will include all aspects of Utility Billing handled by both FATHOM and the Utility Billing Department staff.
- To effectively communicate to our customers, the value added benefits of FATHOM, including their ability to actively monitor water usage throughout the month through the FATHOM online Customer Usage Portal.
- To serve as good stewards of the City's water supply by promoting effective water conservation, implementing the City of Melissa's Water Conservation and Water Resources Management Plan, and promoting the water conservation-related tools provided to the City by North Texas Municipal Water District, the City's water provider.
- Exhibit behavior and provide customer service that will reflect the City of Melissa's Mission and Vision.

PERSONNEL SCHEDULE:

	FY17	FY18	FY19
Utility Billing Clerk	1.5	1.5	1.5
Administrative Services Manager	1	1	1
UB Manager (Assistant to the City Manager)	1	0	0
FULL TIME	3	2	2
PART TIME	1	1	1

KEY INDICATORS OF PERFORMANCE	FY17 Actual	FY18 Estimated	FY19 Projected
% of water customers using FATHOM Customer Usage Portal	20%	30%	40%
% of customers enrolled in www.watermyyard.org	10%	10%	10%

ACTIVITY WORKLOAD



	FY17 Actual	FY18 Estimated	FY19 Projected
# of utility accounts	3,399	3,699	4,199
# of water accounts	3,349	3,649	4,149

Personnel Overview

Personnel Overview



Personnel Overview

	FY15	FY16	FY17	FY18	FY19
Administration	5.0	5.0	5.0	7.0	7.0
Non-Departmental	0	0	0	0.0	0.0
Building Maintenance	0	0	0	0.0	0.0
Code Compliance	0	1.0	1.0	1.0	1.0
Dev & Neighborhood Services	2.0	2.0	2.5	2.5	2.5
Fire	5.0	9.0	9.0	9.0	10.5
Library	3.5	4.0	4.0	4.0	4.5
Municipal Court	1.5	1.5	2.0	2.0	2.0
Parks	1.0	2.0	2.0	3.0	3.0
Police	11.0	11.0	12.0	13.0	13.0
Streets	0.5	0.5	0.5	0.5	0.5
General Fund Total	29.5 FTE	36.0 FTE	38.0 FTE	42 FTE	44 FTE
Enterprise Fund	FY15	FY16	FY17	FY18	FY19
Water/Wastewater	4.5	4.5	3.5	4.5	4.5
Utility Billing	3.5	3.5	3.5	2.5	2.5
Enterprise Fund Total	8.0 FTE	8.0 FTE	7.0 FTE	7.0 FTE	7.0 FTE
TOTAL CITY PERSONNEL	37.5 FTE	44.5 FTE	45.5 FTE	49.5 FTE	50 FTE

FTE – Full Time Employee or Equivalent

The City of Melissa personnel numbers have remained consistent. Since the year 2000, the City's population has grown on average approximately 20% a year. Over the past four years, the growth rate has slowed due to the national economic climate, but the City growth rate has still exceeded ten percent. The net effect is that the City's employees are providing a high level of services to more residents annually without the offset of more employees to do the work.

New Personnel built into this year in the budget creation are: one (1) FTE Fire Engineer, one (1) FTE Senior Accountant and expansion of Library staff.

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 FY19, 3% 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 focuses much attention to fund transportation initiatives that capitalizes on participation from other sources, mainly the 2007 Collin County transportation bonds. Construction is proposed on the extension and construction of Melissa Road, Downtown Public Improvements, Cardinal Drive/Highland Drive construction, parks expansion, and general roadway costs such as right of way acquisitions and signalization. The Water fund is proposing a water tower with a 2-million-gallon capacity that should allow growth of about 10 years.

Other capital expenses in FY19 Budget are to fund the debt service payments for the following projects described below. For debt service costs, please see charter entitled “Debt Service Summary” located on pages 88-91.

CITY OF MELISSA ANNUAL BUDGET FY2018-19

PROJECT	FUNDING SOURCE	DESCRIPTION	OPERATING IMPACT	FORECASTED COST UPON COMPLETION	EXPENDED TO DATE	REMAINING BALANCE
Throckmorton Rd	Certificate of Obligation (2016) \$2,000,000; County Match \$2,000,000	Design and Construction - approximately 1,200 homes an alternative access to the neighborhoods other than SH 121, school site	No operational impact contemplated for FY 19	\$7,655,441	\$6,344,834	\$1,310,607
Melissa Road - East/West	General Obligation Bond (2016)/(2018)	Right of Way - removes the last barrier to reconstruction, acquisition is like to take a long time with parcels - (2018) Construction	No additional impact in FY 19	\$6,998,000	\$146,865	\$6,851,135
Fannin Road	General Obligation Bond (2016)	Design and Right of Way - The realignment of SH 5 to Fannin Road as part of SH 121 reconstruction	Since the project is for design and right of way only, no additional impact in FY 19	\$1,690,778	\$724,249	\$966,529
Sports Park Phase II / Zadow Park	Certificate of Obligation (2018)	Construction - Phase II of park amenities / upgrade of Zadow Park	Phase II will have no operational impact on FY 19.	\$8,000,000	\$113,928	\$7,886,072
Davis Road - West	Road Escrow cash	The 2014 Collin County Mobility Plan included a connection of Davis Road in Melissa to FM543 in McKinney's ETJ. Melissa proposed to prepare schematic designs for this connection to reach consensus with Collin County and McKinney for this future east-west connection to US 75.	No operational impact contemplated for FY 19	\$100,000	\$99,719	\$0
David Road - East	Transportation CIP cash and County Match \$375,000	Davis Road sewer to be completed in the near future; roadway last infrastructure hurdle to opening the corridor; roadway aligns with US75 exit to take cars to SH121 North; not an issue today but will be one in the very near term.	No operational impact contemplated for FY 19	\$8,535,391	\$1,803,355	\$6,732,036
Stiff Creek Sewer	Certificate of Obligation (2016) - with reimbursement agreement with NTMWD	Opens Stiff Creek sewer basin for development - \$320,000 NTMWD funding for initial five years	Wastewater flow will be accounted for through the charges for wastewater service.	\$4,445,432	\$3,733,918	\$741,513
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.	\$8,000,000	\$156,556	\$7,843,444
Liberty Way Link	Certificate of Obligation (2018)	Connect collector roads to enhance mobility through the community.	None	\$400,000	\$3,554	\$364,456
Signalization	Certificate of Obligation (2018)	Allows for safe entrance and exit to the State road systems.	None	\$750,000	\$188,346	\$561,654
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	\$0	\$1,000,000

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.

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 2018, the City's debt tax rate was \$0.168309 per \$100/valuation which is 28% of the \$0.61 total tax rate for 2018.
- 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.

CITY OF MELISSA ANNUAL BUDGET FY2018-19

- 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 Liabilities – Debt

Fund	FY19 Principal	FY19 Interest	Total FY19 Payment
General	\$731,117	\$800,002	\$1,531,119
Water	\$1,120,417	\$957,017	\$2,077,434
MIEDC	\$347,850	\$18,200	\$366,050
MCEDC	\$315,000	\$301,850	\$616,850
TIF	\$450,000	\$369,050	\$819,050
Park Dev Impact	\$270,000	\$304,949	\$574,949
Road Impact	\$368,883	\$0	\$368,883
W/WW Impact	\$153,333	\$176,693	\$330,026

CITY OF MELISSA ANNUAL BUDGET FY2018-19

Debt Service Summary – Financial

FY 2018-19 Budget							
Debt Service Summary							
Date	Description	Maturity Date	Principal	Principal	Interest	Fiscal Total	as of 10/01/18
2018-2019 Payable							
O/S Principal							
GENERAL FUND OBLIGATIONS							
12/19/2011	General Obligation Bonds, Series 2012	9/30/2032	\$ 500,000	\$ 20,000	\$ 14,600.00	\$ 34,600.00	\$ 380,000
	Transportation Bond CIP - Bond Election Nov 07						
	Berry Farms Rd. Rehab.						
1/8/2013	General Obligation Bonds, Series 2013	9/30/2032	\$ 2,430,000	\$ 190,000	\$ 35,000.00	\$ 225,000.00	\$ 1,625,000
	Transportation Bond CIP - \$750,000						
	Milrany/CR 418						
	Refinanced 2004 & 2005 CO \$1,635,000						
1/28/2015	Combination Tax and Revenue CO, Series 2015	2/15/2040					\$ 9,545,000
	\$1,100,000 City Hall Park			\$ 30,000	\$ 33,725.00	\$ 63,725.00	\$ 1,040,000
	\$7,290,000 Phase I 2015 Park Dev Plan			\$ 205,000	\$ 223,706.26	\$ 428,706.26	\$ 6,900,000
	\$1,695,000 Water Line to 100 acre Park			\$ 50,000	\$ 52,043.76	\$ 102,043.76	\$ 1,605,000
1/28/2015	General Obligation Bonds, Series 2015	2/15/2035	\$ 2,100,000	\$ 80,000	\$ 61,653.76	\$ 141,653.76	\$ 1,940,000
	Transportation Bond CIP - Bond Election Nov 07						
	Milrany Road (3 year phase in Rd Impact fee 100% GF 18-19)						
11/15/2016	General Obligation Bonds, Series 2016	9/30/2036	\$ 650,000	\$ 25,000	\$ 21,950.00	\$ 46,950.00	\$ 605,000
	Transportation Bond CIP - Bond Election Nov 07						
	Fannin Rd Design/Row - Melissa Rd East ROW						
10/13/2016	Combination Tax and Revenue CO, Series 2016	9/30/2036	\$ 10,020,000				
	\$4,450,000 Stiff Creek Sewer Improvements - NTMWD			\$ 155,000	\$ 155,750.00	\$ 310,750.00	\$ 4,010,000
	\$990,000 Land Acquisition for Park			\$ 35,000	\$ 33,150.00	\$ 68,150.00	\$ 855,000
	\$990,000 Land Acquisition for Water Tower site			\$ 35,000	\$ 33,150.00	\$ 68,150.00	\$ 855,000
	\$495,000 Melissa Rd West ROW			\$ 15,000	\$ 17,550.00	\$ 32,550.00	\$ 450,000
	\$1,780,000 Sports Park - Phase II			\$ 65,000	\$ 62,450.00	\$ 127,450.00	\$ 1,610,000
	\$1,985,000 Throckmorton Rd - Design/Construction			\$ 65,000	\$ 66,650.00	\$ 131,650.00	\$ 1,715,000
	3 Year Phase in to GF with Road Impact Fee support					\$ 87,767.00	
						\$ 43,883.00	
8/12/2008	General Obligation Bonds, Series 2008 - Refi 2016	9/30/2018	\$ 5,230,000	\$ -	\$ -	\$ -	\$ -
	Transportation Bond CIP - Bond Election Nov 07						
	Throckmorton Rd; CR 418; Fannin Rd; Rehab Projects;						
	Melissa Rd Ph 2; and Impact Fee Study						
10/13/2016	General Obligation Refunding & Improvements Bonds, Series 2016	9/30/2028	\$ 3,115,000	\$ 260,000	\$ 109,400.00	\$ 369,400.00	\$ 3,080,000
	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						
7/13/2017	General Obligation Bonds, Series 2017	9/30/2037	\$ 3,950,000	\$ 150,000	\$ 124,655.00	\$ 274,655.00	\$ 3,815,000
	Transportation Bond CIP - Bond Election Nov 07					\$ 60,000.00	
	Davis Rd and Fannin Rd construction					\$ 214,655.00	
7/13/2017	Combination Tax and Revenue CO, Series 2017	9/30/2037	\$ 5,705,000	\$ 215,000	\$ 177,887.50	\$ 392,887.50	\$ 5,515,000
	Throckmorton Rd 2.0m; Land Acquisition \$3.2m;					\$ 110,345.00	
	Green Ribbon TxDOT Project \$500k					\$ 282,542.50	
2018	Combination Tax and Revenue CO, Series 2018 proposed	9/30/2043	\$ 17,450,000	\$ 515,000	\$ 592,875.43	\$ 1,107,875.43	\$ 16,935,000
	Signalization - Dart/Liberty Way/Pennsylvania, Storm Sirens,		\$ 650,000	\$ 20,000	\$ 22,059.38	\$ 42,059.38	\$ 630,000
	100 acre Sports Park Ph 2 - Park Dev fee supported debt		\$ 8,000,000	\$ 235,000	\$ 271,798.96	\$ 506,798.96	\$ 7,765,000
	Cardinal/Highland/DOD roadway/utility - TIF		\$ 1,000,000	\$ 30,000	\$ 33,977.92	\$ 63,977.92	\$ 970,000
	New Water Tower - WF		\$ 7,800,000	\$ 230,000	\$ 265,039.17	\$ 495,039.17	\$ 7,570,000
				\$153,333.33	\$ 176,692.78	\$ 330,026.11	
				\$ 76,666.67	\$ 88,346.39	\$ 165,013.06	
2018	General Obligation Bond, Series 2018 proposed	9/30/2043	\$ 3,225,000	\$ 90,000	\$ 114,871.78	\$ 204,871.78	\$ 3,135,000
	Melissa Road - Construction (\$1m TIF funded debt)		\$ 1,000,000	\$ 30,000	\$ 35,572.50	\$ 65,572.50	\$ 970,000
Total Obligation - General Fund						\$ 1,531,119.42	

CITY OF MELISSA ANNUAL BUDGET FY2018-19

FY 2018-19 Budget							
Debt Service Summary							
Date	Description	Maturity Date	Principal	Principal	Interest	Fiscal Total	as of 10/01/18 O/S Principal
WATER FUND OBLIGATIONS							
1/15/2005	Contract Revenue Bonds, Series 2005 Greater Texoma Utility Authority (Collin-Grayson Project) Cities of Anna, Howe, Melissa and Van Alstyne	9/30/2029	\$ 2,800,000	\$ 125,000	\$ 89,438.00	\$ 214,438.00	\$ 1,620,000
				\$ 31,250	\$ 22,359.50	\$ 53,609.50	\$ 405,000
7/15/2006	State Participation Assistance Calculations GTUA-Collin Grayson Project - w/Anna, Howe and Van Alstyne	9/30/2040	\$ 8,675,000		\$ 915,789.71	\$ 915,789.71	\$ 8,675,000
				\$ -	\$ 228,947.43	\$ 228,947.43	\$ 2,168,750
11/1/2006	Contract Revenue Bonds, Series 2006 (TWDB-SRF) Melissa-Anna Interceptor Project Throckmorton-Trinity River Sewer Project	9/30/2026	\$ 1,745,000	\$ 95,000	\$ 31,260.00	\$ 126,260.00	\$ 855,000
		(GTUA reserve)					
2/20/2007	Contract Revenue Bonds, Series 2007 GTUA-Collin Grayson Project - w/Anna, Howe and Van Alstyne	9/30/2037	\$ 5,000,000	\$ 50,000	\$ 197,651.00	\$ 247,651.00	\$ 3,555,000
				\$ 12,500	\$ 49,412.75	\$ 61,912.75	\$ 888,750
1/31/2008	Contract Revenue Bonds, Series 2007 (CWSRF) Melissa-Anna Interceptor Project Throckmorton-Trinity River Sewer Project	9/30/2028	\$ 1,105,000	\$ 55,000	\$ 25,937.50	\$ 80,937.50	\$ 660,000
		(GTUA reserve)					
12/11/2009	Contract Revenue Bonds, Series 2009A (Dfund) (GTUA) Fitzhugh Sewer (part 1 of 2)	9/30/2029	\$ 1,085,000	\$ 55,000	\$ 36,595.00	\$ 91,595.00	\$ 770,000
12/11/2009	Contract Revenue Bonds, Series 2009B (CWSRF) (GTUA) Fitzhugh Sewer (part 2 of 2)	9/30/2029	\$ 1,400,000	\$ 70,000	\$ 36,547.50	\$ 106,547.50	\$ 965,000
5/25/2010	General Obligation Refunding Bonds, Series 2010 Refinancing \$1,255,000 Series 2000 CO Water Tower	9/30/2029	\$ 1,255,000	\$ 125,000	\$ 13,650.00	\$ 138,650.00	\$ 390,000
12/19/2011	Certificate of Obligation, Series 2012 Fannin Road Water Line & Road rehab	9/30/2032	\$ 1,390,000	\$ 60,000	\$ 40,800.00	\$ 100,800.00	\$ 1,065,000
1/8/2013	Certificate of Obligation, Series 2013 US 75 Util Reloc, Mel Rd Util reloc, Davis Rd sewer South Take Point water project	9/30/2032	\$ 4,705,000	\$ 220,000	\$ 83,171.26	\$ 303,171.26	\$ 3,695,000
7/1/2014	Certificate of Obligation, Series 2014 SH 121 Utility Relocation, AMR System	2/15/2034	\$ 2,150,000	\$ 85,000	\$ 59,693.76	\$ 144,693.76	\$ 1,850,000
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					\$ 9,545,000
				\$ 30,000	\$ 33,725.00	\$ 63,725.00	\$ 1,040,000
				\$ 205,000	\$ 223,706.26	\$ 428,706.26	\$ 6,900,000
				\$ 50,000	\$ 52,043.76	\$ 102,043.76	\$ 1,605,000
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				
				\$ 155,000	\$ 155,750.00	\$ 310,750.00	\$ 4,010,000
				\$ 35,000	\$ 33,150.00	\$ 68,150.00	\$ 855,000
				\$ 35,000	\$ 33,150.00	\$ 68,150.00	\$ 855,000
				\$ 15,000	\$ 17,550.00	\$ 32,550.00	\$ 450,000
				\$ 65,000	\$ 62,450.00	\$ 127,450.00	\$ 1,610,000
				\$ 65,000	\$ 66,650.00	\$ 131,650.00	\$ 1,715,000
						\$ 87,767.00	
						\$ 43,883.00	
8/12/2008	Certificate of Obligations/Contract Revenue, Series 2008 Water/Wastewater CIP Phase 1 - refi 2016 Current Outstanding Debt 2008 CO 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 \$2,250,000	9/30/2018	\$ 205,000	\$ -	\$ -	\$ -	\$ -
10/13/2016	General Obligation Refunding & Improvements Bonds, Series 2016 Water/Wastewater CIP Phase 1 - Refi CO 2008/2006 FM 2933 water main from 121 to 545; SW mains; Stiff Creek Sewer improvements; Davis Rd Gravity sewer interceptor; East Water Facility transmission line; and Fitzhugh sewer - 2006 Country Ridge CO	9/30/2028	\$ 1,835,000	\$ 145,000	\$ 56,550.00	\$ 201,550.00	\$ 1,605,000
2018	Combination Tax and Revenue CO, Series 2018 proposed Signalization - Dart/Liberty Way/Pennsylvania, Storm Sirens, 100 acre Sports Park Ph 2 - Park Dev fee supported debt Cardinal/Highland/DOD roadway/utility - TIF New Water Tower - WF	9/30/2043	\$ 17,450,000	\$ 515,000	\$ 592,875.43	\$ 1,107,875.43	\$ 16,935,000
			\$ 650,000	\$ 20,000	\$ 22,059.38	\$ 42,059.38	\$ 630,000
			\$ 8,000,000	\$ 235,000	\$ 271,798.96	\$ 506,798.96	\$ 7,765,000
			\$ 1,000,000	\$ 30,000	\$ 35,572.50	\$ 65,572.50	\$ 970,000
			\$ 7,800,000	\$ 230,000	\$ 265,039.17	\$ 495,039.17	\$ 7,570,000
					\$ 153,333.33	\$ 176,692.78	\$ 330,026.11
					\$ 76,666.67	\$ 88,346.39	\$ 165,013.06
Total Obligation - Water Fund						\$ 2,614,657.63	

CITY OF MELISSA ANNUAL BUDGET FY2018-19

FY 2018-19 Budget							
Debt Service Summary							
Date	Description	Maturity Date	Principal	Principal	Interest	Fiscal Total	as of 10/01/18 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	\$ 45,000	\$ 15,693.75	\$ 60,693.75	\$ 410,000
2006	Throckmorton-Trinity River Sewer Project Participation per Interlocal w/City dated July 28, 2006	9/30/2028					
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		\$ 30,000 \$ 205,000 \$ 50,000	\$ 33,725.00 \$ 223,706.26 \$ 52,043.76	\$ 63,725.00 \$ 428,706.26 \$ 102,043.76	\$ 9,545,000 \$ 1,040,000 \$ 1,605,000
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	\$ 155,000 \$ 35,000 \$ 35,000 \$ 15,000 \$ 65,000 \$ 65,000	\$ 155,750.00 \$ 33,150.00 \$ 33,150.00 \$ 17,550.00 \$ 62,450.00 \$ 66,650.00	\$ 310,750.00 \$ 68,150.00 \$ 68,150.00 \$ 32,550.00 \$ 127,450.00 \$ 131,650.00	\$ 4,010,000 \$ 855,000 \$ 855,000 \$ 450,000 \$ 1,610,000 \$ 1,715,000
						\$ 87,767.00 \$ 43,883.00	
Total Obligation - CDC 4B						\$ 616,850.01	
MELISSA EDC 4A OBLIGATIONS							
2006	Throckmorton-Trinity River Sewer Project Participation per Interlocal w/City dated July 28, 2006	9/30/2028				\$ 227,850.00	
10/13/2016	General Obligation Refunding & Improvements Bonds, Series 2016 \$1,120,000 - Melissa Rd - 2006 CO Refi	9/30/2026	\$ 2,250,000	\$ 60,000	\$ 18,200.00	\$ 78,200.00	\$ 535,000
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	\$ 150,000	\$ 124,655.00	\$ 274,655.00 \$ 60,000.00 \$ 214,655.00	\$ 3,815,000
Total Obligation - EDC 4A						\$ 366,050.00	
TAX INCREMENT FINANCING ZONE #1							
2/10/2009	Combination Tax and Revenue CO, Series 2009 2009 CO Refi with 2016 GO Refunding- City Hall \$9,840,000 Current Outstanding Debt Service	9/30/2018	\$ 690,000	\$ -	\$ -	\$ -	\$ -
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	\$ 390,000	\$ 299,500.00	\$ 689,500.00	\$ 8,005,000
2018	General Obligation Bond, Series 2018 proposed Melissa Road - Construction (\$1m TIF funded debt)	9/30/2043	\$ 3,225,000 \$ 1,000,000	\$ 90,000 \$ 30,000	\$ 114,871.78 \$ 35,572.50	\$ 204,871.78 \$ 65,572.50	\$ 3,135,000 \$ 970,000
2018	Combination Tax and Revenue CO, Series 2018 proposed Signalization - Dart/Liberty Way/Pennsylvania, Storm Sirens, 100 acre Sports Park Ph 2 - Park Dev fee supported debt Cardinal/Highland/DOD roadway/utility - TIF New Water Tower - WF	9/30/2043	\$ 17,450,000 \$ 650,000 \$ 8,000,000 \$ 1,000,000 \$ 7,800,000	\$ 515,000 \$ 20,000 \$ 235,000 \$ 30,000 \$ 230,000	\$ 592,875.43 \$ 22,059.38 \$ 271,798.96 \$ 33,977.92 \$ 265,039.17	\$ 1,107,875.43 \$ 42,059.38 \$ 506,798.96 \$ 63,977.92 \$ 495,039.17	\$ 16,935,000 \$ 630,000 \$ 7,765,000 \$ 970,000 \$ 7,570,000
				\$153,333.33 \$ 76,666.67	\$ 176,692.78 \$ 88,346.39	\$ 330,026.11 \$ 165,013.06	
Total Obligation - TIF						\$ 819,050.42	

CITY OF MELISSA ANNUAL BUDGET FY2018-19

FY 2018-19 Budget							
Debt Service Summary							
				2018-2019 Payable			as of 10/01/18
Date	Description	Maturity Date	Principal	Principal	Interest	Fiscal Total	O/S Principal
PARK DEVELOPMENT FEE OBLIGATIONS							
10/13/2016	Combination Tax and Revenue CO, Series 2016	9/30/2036	\$ 10,020,000				
	\$4,450,000 Stiff Creek Sewer Improvements - NTMWD			\$ 155,000	\$ 155,750.00	\$ 310,750.00	\$ 4,010,000
	\$990,000 Land Acquisition for Park			\$ 35,000	\$ 33,150.00	\$ 68,150.00	\$ 855,000
	\$990,000 Land Acquisition for Water Tower site			\$ 35,000	\$ 33,150.00	\$ 68,150.00	\$ 855,000
	\$495,000 Melissa Rd West ROW			\$ 15,000	\$ 17,550.00	\$ 32,550.00	\$ 450,000
	\$1,780,000 Sports Park - Phase II			\$ 65,000	\$ 62,450.00	\$ 127,450.00	\$ 1,610,000
	\$1,985,000 Throckmorton Rd - Design/Construction			\$ 65,000	\$ 66,650.00	\$ 131,650.00	\$ 1,715,000
	3 Year Phase in to GF with Road Impact Fee support					\$ 87,767.00	
						\$ 43,883.00	
2018	Combination Tax and Revenue CO, Series 2018 proposed	9/30/2043	\$ 17,450,000	\$ 515,000	\$ 592,875.43	\$ 1,107,875.43	\$ 16,935,000
	Signalization - Dart/Liberty Way/Pennsylvania, Storm Sirens,		\$ 650,000	\$ 20,000	\$ 22,059.38	\$ 42,059.38	\$ 630,000
	100 acre Sports Park Ph 2 - Park Dev fee supported debt		\$ 8,000,000	\$ 235,000	\$ 271,798.96	\$ 506,798.96	\$ 7,765,000
	Cardinal/Highland/DOD roadway/utility - TIF		\$ 1,000,000	\$ 30,000	\$ 35,572.50	\$ 65,572.50	\$ 970,000
	New Water Tower - WF		\$ 7,800,000	\$ 230,000	\$ 265,039.17	\$ 495,039.17	\$ 7,570,000
				\$153,333.33	\$ 176,692.78	\$ 330,026.11	
				\$ 76,666.67	\$ 88,346.39	\$ 165,013.06	
Total Obligation - Park Development Fees						\$ 574,948.96	
ROAD IMPACT FEE OBLIGATIONS							
10/13/2016	Combination Tax and Revenue CO, Series 2016	9/30/2036	\$ 10,020,000				
	\$4,450,000 Stiff Creek Sewer Improvements - NTMWD			\$ 155,000	\$ 155,750.00	\$ 310,750.00	\$ 4,010,000
	\$990,000 Land Acquisition for Park			\$ 35,000	\$ 33,150.00	\$ 68,150.00	\$ 855,000
	\$990,000 Land Acquisition for Water Tower site			\$ 35,000	\$ 33,150.00	\$ 68,150.00	\$ 855,000
	\$495,000 Melissa Rd West ROW			\$ 15,000	\$ 17,550.00	\$ 32,550.00	\$ 450,000
	\$1,780,000 Sports Park - Phase II			\$ 65,000	\$ 62,450.00	\$ 127,450.00	\$ 1,610,000
	\$1,985,000 Throckmorton Rd - Design/Construction			\$ 65,000	\$ 66,650.00	\$ 131,650.00	\$ 1,715,000
	3 Year Phase in to GF with Road Impact Fee support					\$ 87,767.00	
						\$ 43,883.00	
7/13/2017	General Obligation Bonds, Series 2017	9/30/2037	\$ 3,950,000	\$ 150,000	\$ 124,655.00	\$ 274,655.00	\$ 3,815,000
	Transportation Bond CIP - Bond Election Nov 07					\$ 60,000.00	
	Davis Rd and Fannin Rd construction					\$ 214,655.00	
7/13/2017	Combination Tax and Revenue CO, Series 2017	9/30/2037	\$ 5,705,000	\$ 215,000	\$ 177,887.50	\$ 392,887.50	\$ 5,515,000
	Throckmorton Rd 2.0m; Land Acquisition \$3.2m;					\$ 110,345.00	
	Green Ribbon TxDOT Project \$500k					\$ 282,542.50	
Total Obligation - Road Impact Fees						\$ 368,883.00	

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.

FY19 Budget Impact: Action Plans based on the implementation priorities are being evaluated for continued implementation.

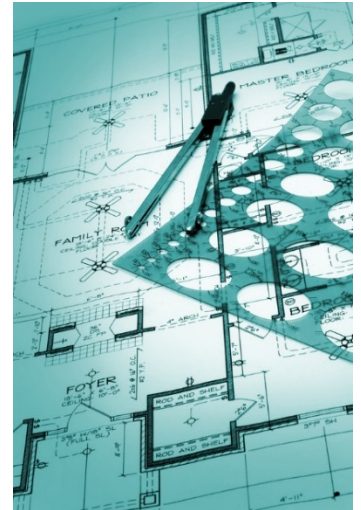
Capital Improvement Programs:

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.

FY19 Budget Impact: The FY19 budget focuses much attention to fund transportation initiatives that capitalizes on participation from other sources, mainly the 2007 Collin County transportation bonds. Construction is proposed for Melissa Road construction, design of downtown infrastructure, construction of a water tower and permanent DART rail crossings.

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. These items were compiled into a strategy map that was used in the budget process to evaluate programs and services for funding. Continuation of the planning process is planned for FY19.



Supplemental Information

Ordinances
Glossary of Terms
Commonly Used Acronyms



CITY OF MELISSA ANNUAL BUDGET FY2018-19

Ordinance adopting FY2018-19 Budget

CITY OF MELISSA, TEXAS

ORDINANCE NO. 18-48

AN ORDINANCE OF THE CITY OF MELISSA, TEXAS APPROVING THE BUDGET FIGURES FOR FISCAL YEAR 2018-2019; ADOPTING A BUDGET AND APPROPRIATING RESOURCES FOR THE CITY OF MELISSA, TEXAS, FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2018; 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, 2018 and ending September 30, 2019 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 August 28, 2018, 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, 2018 and ending September 30, 2019, 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:

CITY OF MELISSA ANNUAL BUDGET FY2018-19

Fiscal Year 2018/2019

General Fund	\$ 7,535,077
Water Fund	\$ 9,488,785
General Debt Service	\$ 1,531,708
TIF #1	\$ 819,050

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.



REED GREER, MAYOR

ATTESTED TO AND
CORRECTLY RECORDED BY:


LINDA BANNISTER, CITY SECRETARY

General Fund Budget Summary

01 GENERAL FUND Budget Summary					
	ACTUAL FY16	ACTUAL FY17	ADOPTED FY18	ESTIMATED FY18	Proposed FY19
REVENUES					
Administrative (01)	5,098,309	32,837,214	5,078,648	23,451,942	5,875,477
Development & Neighborhood Services (02)	1,184,385	1,856,277	2,025,000	2,218,349	1,265,000
Parks & Grounds (4)	70,703	70,404	111,575	139,061	80,000
Municipal Courts (5)	538,838	459,255	410,000	417,075	325,000
Police Department (6)	769	19,876	63,539	66,259	-
Fire Department (8)	83,334	115,656	269,395	280,456	83,000
Library Department (10)	28,220	28,325	24,824	26,986	6,600
Total General Fund Revenue	\$7,004,558	\$35,387,007	\$7,982,981	\$26,600,128	\$7,635,077
	ADOPTED FY16	ACTUAL FY17	ADOPTED FY18	ESTIMATED FY18	Proposed FY19
EXPENSES BY DEPARTMENT					
Non-Departmental	1,134,067	1,288,758	1,708,354	1,700,893	884,320
Administrative	990,426	17,486,511	968,312	1,260,564	1,023,587
Development Services	759,880	1,025,633	1,383,286	1,330,100	954,881
Code Enforcement	36,728	70,795	86,067	87,184	77,810
Parks	449,648	318,320	601,864	629,191	476,287
Municipal Courts	368,243	298,369	297,403	291,034	320,771
Police	1,116,346	1,255,872	1,425,920	1,447,301	1,572,187
Street	307,394	276,269	251,132	333,215	271,753
Fire	967,731	1,231,718	1,433,628	1,500,717	1,485,492
IT			150,501	150,501	202,106
Library	186,980	219,648	277,591	251,312	270,841
Building Maintenance	98,452	85,948	81,365	88,796	95,042
Total General Fund Expenditures	\$6,415,895	\$23,557,841	\$8,665,423	\$9,070,808	\$7,635,077

General Fund Revenue Detail

01 GENERAL FUND Revenue Details					
	Actual FY16	Actual FY17	Adopted FY18	Estimated FY18	Proposed FY19
ADMINISTRATIVE					
4110 CURRENT PROPERTY TAXES	2,443,631	2,786,136	3,277,088	3,279,279	3,821,290
4120 DELINQUENT PROPERTY TAXES	33,030	26,572	200,000	201,236	25,000
4130 PENALTIES & INTEREST	7,935	12,518	40,000	40,188	12,000
4145 COLLIN COUNTY/CHILD SAFETY	6,609	6,421	6,000	6,573	6,000
4160 SALES TAX	1,128,127	1,267,297	1,275,000	1,322,610	1,100,000
4170 FRANCHISE FEES/TAXES	338,653	432,459	435,000	479,301	400,000
4210 LIQUOR LICENSE REGISTRATION	420	1,082	2,000	1,808	
4220 LEASE REVENUE	102,384	98,651	97,560	98,898	98,000
4225 BOND PROCEEDS/Grant	341,099	21,172,259		13,986,598	
4315 TRANSFER IN	322,000	5,120,611	301,000	296,000	193,187
4330 INTEREST	20,687	43,021	140,000	142,691	120,000
4380 MISCELLANEOUS INCOME	71,329	54,993	8,000	17,957	-
3117 DESIGNATED FUND: SPECIAL PROJECTS					100,000
Tree Landscape Escrow REVENUE - RECOGNIZED/UTILIZED		224,289		91,800	
PARK ESCROW REVENUE - RECOGNIZED/UTILIZED	75,000				
PARK DEVELOPMENT FEE - RECOGNIZED/UTILIZED	50,000	433,753		984,750	
ROAD IMPACT FEE	157,404	982,153		2,502,253	
ROAD ESCROW		175,000			
TOTAL 01 ADMINSTRATIVE	\$5,098,309	32,837,214	5,781,648	23,451,942	5,875,477
DEVELOPMENT & NEIGHBORHOOD SVCS					
4180 LICENSES & PERMITS	650,925	870,977	1,500,000	1,680,903	1,000,000
4180 LICENSES - CONTRACTOR	12,825	17,069	15,000	15,780	15,000
4190 PLATTING & DEVELOPMENT	520,636	968,106	510,000	520,415	250,000
4380 MISCELLANEOUS INCOME		125		1,250	
TOTAL 02 DEVELOPMENT & NEIGHBORHOOD SERVICES	\$1,184,385	\$1,856,277	\$2,025,000	\$2,218,349	\$1,265,000
PARKS & GROUNDS					
4315 TRANSFER IN				13,556	
4340 PARK RENTAL FEES	3,530	915	50,000	59,705	50,000
4345 PARK MAINTENANCE/SUPPORT	67,173	69,489	61,575	65,799	30,000
TOTAL 04 PARKS & GROUNDS	\$70,703	\$70,404	\$111,575	139,061	\$80,000
MUNICIPAL COURTS					
4140 COURT FINES	538,838	459,255	410,000	416,680	325,000
4320 GRANTS				394	
TOTAL 05 MUNICIPAL COURTS	\$538,838	\$459,255	410,000	417,075	325,000

CITY OF MELISSA ANNUAL BUDGET FY2018-19

01 GENERAL FUND					
Revenue Details					
	Actual FY16	Actual FY17	Adopted FY18	Estimated FY18	Proposed FY19
POLICE DEPARTMENT					
4156 PD DRUG/SEIZURES		154			
4155 LAW ENFORCEMENT OFFICER STAND/TRAINING		1,273	1,319	1,319	
4380 MISCELLANEOUS INCOME		17,868	18,000	18,310	
4180 LICENSES AND PERMITS	340	460		870	
4158 GOLF CARTS			220	320	
4320 GRANTS			44,000	43,871	
4330 INTEREST - PD DRUG/SEIZURE ACCT				76	
4311 DONATIONS				200	
4990 GAIN/LOSS ON SALE OF FIXED ASSETS				1,288	
4150 POLICE REPORTS	429	121	-	6	-
TOTAL 06 POLICE	\$769	\$19,876	\$63,539	\$66,259	\$0
FIRE DEPARTMENT					
4185 FIRE DEPARTMENT INSURANCE REIMBURSE	38,474	43,606	65,000	69,043	40,000
4360 FIRE DEPT DONATIONS				4,275	
4365 FIRE DEPT./COLLIN COUNTY	44,859	42,866	43,000	42,808	43,000
4366 TIFMAS HURRICANE HARVEY REIMBURSEMENTS			80,395	80,395	
4320 GRANTS		27,174	12,000	15,918	
4380 MISCELLANEOUS INCOME		2,010	12,000	12,217	
4990 GAIN/LOSS ON SALE OF FIXED ASSETS			57,000	55,800	
4378 TRAINING CLASSES - TUITION					
TOTAL 08 FIRE	\$83,334	\$115,656	\$269,395	\$280,456	\$83,000
LIBRARY DEPARTMENT					
4385 LIBRARY FINES	648	421	800	743	300
4382 LIBRARY SERVICES - COPIES	3,586	3,296	3,600	3,718	1,800
4384 LIBRARY SERVICES - FAX			1,200	1,348	
4387 NOTARY FEES	1,321	1,461	1,780	1,825	1,000
4395 LIBRARY DONATIONS	1,868	6,131	1,800	2,323	2,000
4386 LIBRARY ORNAMENT SALES	93	7		20	
4383 Misc Library Services				59	
4388 FOMPL/FUNDRAISING			469	469	
4378 TRAINING CLASSES - TUITION			1,500	1,601	
4395 DONATIONS - BOOKS AND PATRONS	3,469	1,800	-	-	1,500
4380 MISCELLANEOUS INCOME		901			
4410 GRANTS			6,000	7,281	
4390 COLLIN COUNTY/LIBRARY	17,235	14,308	7,675	7,600	-
TOTAL 10 LIBRARY	\$28,220	\$28,325	24,824	26,986	\$6,600
Total General Fund Revenue	7,004,558	35,387,005	8,685,981	26,600,128	7,635,077

CITY OF MELISSA ANNUAL BUDGET FY2018-19

General Fund Detailed Budget by Department

NON-DEPARTMENTAL

GENERAL FUND DETAILED BUDGET					
00 NON-DEPARTMENTAL					
LINE ITEMS	ACTUAL FY16	ACTUAL FY17	ADOPTED FY18	ESTIMATED FY18	PROPOSED FY19
5220 ANIMAL CONTROL	27,265	28,329	32,000	32,092	\$ 30,000
5230 APPRAISAL DISTRICT	23,271	25,981	32,547	30,947	\$ 40,000
5260 ENGINEERING	53,362	39,021	125,000	117,727	\$ 50,000
5290 SECURITY	426	1,399	0	2,500	\$ 1,500
5310 DUES & MEMBERSHIPS	50		0	0	\$ -
5321 SHIPPING & COURIER SVC	82		0	0	\$ -
5343 Chapter 380 REIMBURSEMENT INCENTIVES			0	0	\$ 40,000
5344 ECONOMIC DEVELOPMENT	20,000	20,000	20,000	20,000	\$ 20,000
5371 R&R FUND - CITY HALL	15,000	15,000	108,063	108,063	\$ 15,000
5372 DESIGNATED CAPITAL PROJECT FUNDS	60,000	130,000	130,000	130,000	\$ -
5374 DESIGNATED FUND: SPECIAL PROJECTS	340,000	520,000	950,479	950,479	\$ 246,196
5390 PROFESSIONAL SERVICES	12,751	31,110	12,200	12,500	\$ 16,750
5400 AUDIT FEES	13,500	14,500	13,500	13,988	\$ 12,000
54705 PROPERTY TAXES	204	2,848	0	0	\$ -
5410 LEGAL FEES	61,250	68,179	50,000	48,019	\$ 70,000
5415 ENVIRONMENTAL SVCS	5,362	6,336	7,080	7,080	\$ 6,500
5420 INSURANCE	135,338	129,551	129,000	133,901	\$ 135,000
5430 TELEPHONE	5,449	3,815	7,000	5,921	\$ 16,075
5335 CUSTOMER CREDIT CARD CHARGES		20	0	103	\$ -
5357 WEBSITE	5,874	5,060	0	0	\$ -
5356 COMMUNICATIONS	347	918	1,149	141	\$ 3,899
5435 INTERNET SERVICE	778	898	1,336	1,425	\$ 900
5436 COMPUTER EXPENSES	76,093	69,231	3,000	420	\$ -
5438 COMPUTER HARDWARE/SOFTWARE	8,638	6,087	0	54	\$ -
5443 IT COMPUTER REPLACEMENT	19,370	10,417	0	0	\$ -
5460 TRAINING		2,195	0	0	\$ -
5470 UTILITIES	57,132	58,066	60,000	58,497	\$ 60,000
55xx Celebration of Freedom	10,000	17,311	20,000	16,640	\$ 20,000
5550 SUPPLIES	33		0	0	\$ -
5530 CAPITAL OUTLAY VEHICLE		5,230	0	0	\$ -
5574 DOCUMENT MANAGEMENT	1,692		0	0	\$ -
5635 CHARITABLE CONTRIBUTIONS	0	500	1,000	1,000	\$ 500
5611 FUND BALANCE CONTRIBUTION					\$ 100,000
5661 DEBT SERVICE ADMIN FEES	800	800	0	0	\$ -
5266 CAPITAL OUTLAY			5,000	9,396	
5950 TRANSFER OUT	180,000	75,957	0	0	\$ -
OPERATIONS TOTAL	\$ 1,134,067	\$ 1,288,758	\$ 1,708,354	\$ 1,700,893	\$ 884,320
01-00 TOTAL	\$ 1,134,067	\$ 1,288,758	\$ 1,708,354	\$ 1,700,893	\$ 884,320

CITY OF MELISSA ANNUAL BUDGET FY2018-19

ADMINISTRATION

GENERAL FUND DETAILED BUDGET					
01 ADMINISTRATION					
LINE ITEMS	ACTUAL FY16	ACTUAL FY17	ADOPTED FY18	ESTIMATED FY18	PROPOSED FY19
5110 SALARIES & WAGES	460,348	491,929	590,729	643,061	648,070
New Hire Request with Overhead/Benefits			0	0	0
5115 SALARIES - OVERTIME			5,000	5,182	
5145 LONGEVITY PAY	2,128	2,320	2,516	2,512	3,276
5190 CONTRACT LABOR		135			
5150 SOCIAL SECURITY EXPENSE	26,058	25,679	28,686	32,466	40,384
5155 MEDICARE EXPENSE	6,652	6,552	6,454	8,728	9,445
5160 SUTA EXPENSE	1,087	75	1,162	911	1,134
5165 AFLAC EXPENSE		0	0	441	0
5166 LONG TERM DISABILITY	467	589	2,285	2,424	730
5170 TMRS EXPENSE	30,800	33,137	77,084	75,696	109,608
5192 RECRUITING EXPENSES	141	992	1,600	1,858	0
5195 DRUG SCREENING	48	141	45	103	0
5192 BACKGROUND CHECK					715
5442 CAR ALLOWANCE	9,175	8,378	8,117	8,803	8,460
5510 GROUP HEALTH INSURANCE	32,109	39,771	61,473	66,037	75,806
PERSONNEL TOTAL	\$ 569,013	\$ 609,699	\$ 785,151	\$ 848,221	\$ 897,628
5196 MISC EMPLOYEE EXPENSE	4,827	5,098	1,695	2,205	1,695
5197 EMPLOYEE APPRECIATION-	2,497	2,615	4,515	2,815	4,650
5198 EMPLOYEE SPECIAL EVENTS	3,517	5,424	7,758	9,092	500
5240 CITY COUNCIL EXPENSE	7,013	5,820	5,000	5,009	5,000
5245 BOARDS AND COMMISSION			2,700	2,746	4,000
5250 ELECTION EXPENSE	20,597	4,619	6,500	6,516	10,000
5260 ENGINEERING				5,045	
5280 OFFICE SUPPLIES	7,097	5,805	6,000	10,089	6,000
5310 DUES & MEMBERSHIPS	7,462	7,040	9,880	8,501	7,938
5320 POSTAGE AND DELIVERY	2,328	1,658	1,200	1,952	2,000
5321 SHIPPING AND COURIER SVC	177	894	0	141	900
5330 PUBLICATIONS AND SUBSCRIPTIONS	1,320	1,151	0	433	920
5335 CUSTOMER CREDIT CARD CHARGES		101		209	
5340 LEGAL ADVERTISING	9,184	7,920	5,000	8,028	8,000
5341 PROMOTIONAL MATERIALS	2,276	546	500	383	0
5350 PRINTING AND REPRODUCTION	4,073	3,206	3,700	2,965	4,000
5343 ECONOMIC DEVELOPMENT INCENTIVE	19,753	39,534	26,500	32,941	0
5352 CODIFICATION OF ORDINANCES	6,271	8,103	8,000	10,033	8,000
5357 WEBSITE MAINTENANCE	0	950	0	0	0
5360 EQUIPMENT	0	1,397	0	0	0
5361 EQUIPMENT RENTAL	1,392	731	1,392	1,392	1,400
5376 BLDG REPAIR & MAINTENANCE	0	-	0	14,300	0
5377 LEASE/RENT EXPENSE	954	-	0	0	0
5380 VEHICLE EXPENSE		70		390	

CITY OF MELISSA ANNUAL BUDGET FY2018-19

ADMINISTRATION CONT'D

GENERAL FUND DETAILED BUDGET					
01 ADMINISTRATION					
LINE ITEMS	ACTUAL FY16	ACTUAL FY17	ADOPTED FY18	ESTIMATED FY18	PROPOSED FY19
5385 VEHICLE FUEL	963	1,033	0	1,051	1,000
5390 PROFESSIONAL SERVICES	31,874	48,258	35,000	45,008	25,000
5395 LICENSE FEES	0	82	0	0	0
5410 LEGAL FEES	6,207	21,217	0	7,941	0
5420 INSURANCE	0	323	0	0	0
5430 TELEPHONE	4,557	4,362	9,200	8,599	4,400
5432 WIRELESS TELEPHONE EXP	3,257	2,427	2,400	2,223	4,800
5435 INTERNET SERVICE	152	-	0	0	0
5436 COMPUTER EXPENSES	7,957	11,923	0	1,079	0
5438 COMPUTER HARDWARE/SOFTWARE	1,813	7,503	0	21	0
5439 BUSINESS MEALS	1,991	2,742	5,439	3,686	3,000
5440 TRAVEL EXPENSES	5,281	13,281	11,163	4,948	9,813
5441 MILEAGE REIMBURSEMENT	967	1,434	2,000	2,209	1,000
5443 IT COMPUTER REPLACEMENT	5,768	4,692	0	0	0
5450 UNIFORMS	315	995	1,600	1,638	1,000
5460 TRAINING	6,454	5,374	4,519	3,500	4,443
5462 TRAINING CLASS EXPENSES		304			
5470 UTILITIES	4	62	0	66,748	0
5480 IMPACT FEE CREDITS	0	-	0	117,050	0
5500 MISC EXPENSE	1,070	303	10,000	9,992	0
5509 PROPERTY TAX EXPENSE	0	-	0	0	0
5550 SUPPLIES	5,106	2,464	2,500	1,804	2,500
5511 CHAMBER OF COMMERCE	500	750	0	500	0
5661 DEBT SERVICE ADMIN FEES	400		0	0	0
5573 COLLIN COUNTY FILING FEE	695	1,053	1,500	1,874	1,500
5574 DOCUMENT MANAGEMENT	0	989	0	0	2,000
5639 MCKINNEY URBAN TRANSIT DISTRICT		3,046	2,500	2,500	
5635 CHARITABLE CONTRIBUTION	0	500	0	0	500
OPERATIONS TOTAL	\$ 186,069	\$ 237,799	\$ 178,161	\$ 407,559	\$ 125,959
5520 TRANSFER OUT	198,243	16,386,467	0	0	0
5910 CAPITAL OUTLAY	37,100	252,547	5,000	4,783	0
CAPITAL TOTAL	\$ 235,343	\$ 16,639,013	\$ 5,000	\$ 4,783	\$ -
01-01 TOTAL	\$ 990,426	\$ 17,486,511	\$ 968,312	\$ 1,260,564	\$ 1,023,587

CITY OF MELISSA ANNUAL BUDGET FY2018-19
DEVELOPMENT & NEIGHBORHOOD SERVICES

GENERAL FUND DETAILED BUDGET					
02 DEVELOPMENT & NEIGHBORHOOD SERVICES					
LINE ITEMS	ACTUAL FY16	ACTUAL FY17	ADOPTED FY18	ESTIMATED FY18	PROPOSED FY19
5110 SALARIES & WAGES	125,183	126,562	121,410	112,664	130,411
5115 SALARIES - OVERTIME	2,079	4,399	4,000	4,360	0
5145 LONGEVITY PAY	968	1,092	1,216	584	876
5150 SOCIAL SECURITY EXPENSE	8,048	8,373	11,128	7,336	8,139
5155 MEDICARE EXPENSE	1,882	1,979	2,603	1,716	1,903
5160 SUTA EXPENSE	445	128	408	405	405
5166 LONG TERM DISABILITY	167	222	214	150	205
5170 TMRS EXPENSE	8,140	9,733	15,174	15,259	18,676
5195 DRUG SCREENING	-	-	250	0	0
5510 GROUP HEALTH INSURANCE	14,435	16,895	18,490	19,190	21,939
PERSONNEL TOTAL	\$ 161,348	\$ 169,384	\$ 174,893	\$ 161,665	\$ 182,554
5261 DEVELOPMENT PROJECT ENG. FEES	246,064	293,668	430,000	392,755	250,000
5270 INSPECTIONS	332,799	523,764	751,050	733,936	500,000
5280 OFFICE SUPPLIES	2,695	8,143	4,500	5,880	4,500
5310 DUES & MEMBERSHIPS	285	203	360	137	949
5320 POSTAGE AND DELIVERY	234	569	1,000	160	1,000
5330 PUBLICATIONS AND SUBSCRIPTIONS	1,449	74	265	146	0
5335 CUSTOMER CREDIT CARD CHARGES		673	1,200	894	
5340 LEGAL ADVERTISING	1,644	3,247	3,000	0	3,000
5350 PRINTING AND REPRODUCTION	1,769	4,217	1,500	2,432	1,500
5361 EQUIPMENT RENTAL	3,302	2,727	2,976	249	2,976
5370 CONTRACT REPAIRS & MAINTENANCE	0	-	0	0	0
5430 TELEPHONE	3,117	2,386	2,400	2,530	2,700
5436 COMPUTER EXPENSES	0	-	0	0	0
5438 COMPUTER HARDWARE/SOFTWARE		-	0	13,009	0
5439 BUSINESS MEALS	887	901	1,200	1,640	1,640
5390 PROFESSIONAL SVCS		3,915			0
5410 LEGAL FEES		1,472		7,161	0
5432 WIRELESS TELEPHONE EXP				23	600
5440 TRAVEL EXPENSES	398	1,139	1,600	849	408
5441 MILEAGE REIMBURSEMENT	81	32	0	36	0
5443 IT COMPUTER REPLACEMENT	1,711	1,375	0	0	0
5450 UNIFORMS	44	230	0	183	0
5460 TRAINING	630	290	600	300	1,554
5500 MISC EXPENSE	0	200	42	-44	0
5550 SUPPLIES	258	-	0	388	0
5573 COLLIN COUNTY FILING FEES	1,167	1,575	1,500	968	1,500
OPERATIONS TOTAL	\$ 598,531	\$ 850,800	\$ 1,203,193	\$ 1,163,633	\$ 772,327
5910 CAPITAL OUTLAY	0	5,450	5,200	4,802	0
CAPITAL TOTAL	\$ -	\$ 5,450	\$ 5,200	\$ 4,802	\$ -
01-02 TOTAL	\$ 759,880	\$ 1,025,633	\$ 1,383,286	\$ 1,330,100	\$ 954,881

CITY OF MELISSA ANNUAL BUDGET FY2018-19

CODE COMPLIANCE

GENERAL FUND DETAILED BUDGET					
03 CODE COMPLIANCE					
LINE ITEMS	ACTUAL FY16	ACTUAL FY17	ADOPTED FY18	ESTIMATED FY18	PROPOSED FY19
5110 SALARIES & WAGES	8,492	33,272	45,235	47,508	47,689
5115 SALARIES - OVERTIME	459	1,076	2,000	1,854	0
5145 LONGEVITY PAY	0	0	0	0	88
5150 SOCIAL SECURITY EXPENSE	555	1,874	2,667	2,878	2,962
5155 MEDICARE EXPENSE	130	439	624	673	704
5160 SUTA EXPENSE	0	21	177	162	162
5166 LONG TERM DISABILITY	4	51	60	71	48
5170 TMRS EXPENSE	568	2,459	6,155	6,122	6,797
5192 RECRUITING EXPENSES	219	82	0	0	0
5195 DRUG SCREENING	0	48	0	0	0
5510 GROUP HEALTH INSURANCE	450	7,040	11,311	11,882	13,145
PERSONNEL TOTAL	\$ 10,877	\$ 46,363	\$ 68,229	\$ 71,150	\$ 71,595
5310 DUES & MEMBERSHIPS		90	905	135	40
5280 OFFICE SUPPLIES	24	329	400	38	400
5320 POSTAGE AND DELIVERY	79	1,654	1,500	73	750
5350 PRINTING AND REPRODUCTION	480	290	700	0	0
5375 VEHICLE REPAIR & MAINTENANCE		405	500	424	500
5385 VEHICLE FUEL	245	1,020	3,000	1,456	2,500
5430 TELEPHONE EXP	259	1,063	0	577	0
5432 WIRELESS TELEPHONE EXP	374	730	800	800	800
5438 COMPUTER HARDWARE/SOFTWARE	4,800	3,600	5,000	8,721	0
5443 IT COMPUTER REPLACEMENT	800	510	0	0	0
5450 UNIFORMS	229	179	200	232	275
5618 CONDEMNED PROPERTY DEMOLITION		13,965	3,458	3,459	
5440 TRAVEL	0	148	1,055	0	600
5550 SUPPLIES				31	
5460 TRAINING	1,625	450	320	89	350
OPERATIONS TOTAL	\$ 8,914	\$ 24,432	\$ 17,838	\$ 16,034	\$ 6,215
5530 CAPITAL OUTLAY- VEHICLE	16,937	0	0	0	0
CAPITAL TOTAL	\$ 16,937	\$ -	\$ -	\$ -	\$ -
01-04 TOTAL	\$ 36,728	\$ 70,795	\$ 86,067	\$ 87,184	\$ 77,810

CITY OF MELISSA ANNUAL BUDGET FY2018-19

PARKS

GENERAL FUND DETAILED BUDGET					
04 PARKS & GROUNDS					
LINE ITEMS	ACTUAL FY16	ACTUAL FY17	ADOPTED FY18	ESTIMATED FY18	PROPOSED FY19
5110 SALARIES & WAGES	73,047	83,329	120,724	124,622	154,945
5115 SALARIES - OVERTIME	1,431	1,804	2,700	2,836	0
5145 LONGEVITY PAY	356	452	548	452	560
5150 SOCIAL SECURITY EXPENSE	4,453	4,799	6,943	7,783	3,305
5155 MEDICARE EXPENSE	1,041	1,122	5,612	1,820	773
5160 SUTA EXPENSE	360	42	654	654	486
5166 LONG TERM DISABILITY	94	148	139	178	72
5170 TMRS EXPENSE	4,727	5,841	15,701	16,603	22,121
5192 RECRUITING		31	0	33	0
5195 DRUG SCREENING	45	48	0	45	0
5510 GROUP HEALTH INSURANCE	14,130	17,938	25,630	27,256	38,781
PERSONNEL TOTAL	\$ 99,683	\$ 115,552	\$ 178,651	\$ 182,282	\$ 221,043
5310 DUES & MEMBERSHIPS	45	45	50	145	50
5260 ENGINEERING				361	
5280 OFFICE SUPPLIES		219	0	20	0
5320 POSTAGE AND DELIVERY	6		0	143	0
5360 EQUIPMENT	4,031	438	1,200	2,532	1,200
5361 EQUIPMENT RENTAL				1,177	1,200
5370 CONTRACT REPAIRS & MAINTENANCE	97,787	88,980	159,608	94,091	94,279
5375 VEHICLE REPAIR & MAINTENANCE	1,757	10,091	6,000	6,027	3,150
5376 BLDG REPAIR & MAINTENANCE	5,670	539	6,900	61	700
5380 VEHICLE EXPENSE		115	0	0	0
5385 VEHICLE FUEL	2,257	2,287	6,000	5,719	3,000
5430 TELEPHONE EXP		0	1,200	207	0
5432 WIRELESS TELEPHONE EXP	1,830	2,066	2,850	2,836	1,920
5443 IT COMPUTER REPLACEMENT	734	675	0	0	0
5450 UNIFORMS	443	1,302	2,400	2,493	1,440
5470 UTILITIES	71,458	52,558	90,000	101,347	106,700
5501 ZADOW PARK - MISD	14,739	10,783	6,000	5,797	0
5498 Sports Park Maintenance & Supplies			7,000	16,466	0
5497 COUNTRY RIDGE PARK EXPENSES			7,900	7,971	
5500 MISC EXPENSE	345	335	600	594	0
5520 TRANSFER OUT	50,000		0	70,000	0
5505 PARK EXPENSES		10,390	11,200	10,256	10,800
5550 SUPPLIES	22,088	17,139	23,500	24,145	26,000
OPERATIONS TOTAL	\$ 273,190	\$ 197,962	\$ 332,408	\$ 352,389	\$ 250,439
5910 CAPITAL OUTLAY	71,970		70,000	73,716	0
5530 CAPITAL OUTLAY - VEHICLE	4,805	4,805	20,805	20,805	4,805
CAPITAL TOTAL	\$ 76,775	\$ 4,805	\$ 90,805	\$ 94,520	\$ 4,805
01-04 TOTAL	\$ 449,648	\$ 318,320	\$ 601,864	\$ 629,191	\$ 476,287

CITY OF MELISSA ANNUAL BUDGET FY2018-19

MUNICIPAL COURTS

GENERAL FUND DETAILED BUDGET					
05 MUNICIPAL COURTS					
LINE ITEMS	ACTUAL FY16	ACTUAL FY17	ADOPTED FY18	ESTIMATED FY18	PROPOSED FY19
5110 SALARIES & WAGES	60,594	66,849	82,089	69,127	100,325
5115 SALARIES - OVERTIME	1,117	1,907	2,300	2,408	840
5145 LONGEVITY PAY	440	488	536	536	584
5150 SOCIAL SECURITY EXPENSE	3,633	3,788	5,090	4,203	6,463
5155 MEDICARE EXPENSE	850	886	1,191	983	1,513
5160 SUTA EXPENSE	353	58	381	396	351
5166 LONG TERM DISABILITY	62	81	75	71	75
5170 TMRS EXPENSE	3,956	4,395	8,426	8,441	11,876
5190 CONTRACT LABOR	40,800	40,800	40,800	41,455	40,800
5510 GROUP HEALTH INSURANCE	8,121	10,235	11,332	12,143	13,206
PERSONNEL TOTAL	\$ 119,926	\$ 129,487	\$ 152,220	\$ 139,764	\$ 176,033
5280 OFFICE SUPPLIES	7,842	1,980	1,900	2,313	1,900
5290 SECURITY	0	278	0	0	0
5310 DUES & MEMBERSHIPS	140	60	200	115	240
5320 POSTAGE AND DELIVERY	1,037	1,222	1,000	819	1,200
5340 ADVERTISING & PROMOTIONS	325	280	490	294	500
5350 PRINTING AND REPRODUCTION	542	575	700	477	700
5356 PUBLIC EDUCATION	723	176	1,000	140	1,000
5410 LEGAL				1,240	
5360 EQUIPMENT			0	0	5,167
5430 TELEPHONE	1,828	1,140	1,200	1,746	1,200
5436 COMPUTER EXPENSES	13,082	0	5,843	0	5,871
5438 COMPUTER HARDWARE/SOFTWARE	31,810	0	0	0	0
5439 BUSINESS MEALS	118	221	100	237	325
5440 TRAVEL EXPENSES	100	73	370	1,735	800
5441 MILEAGE REIMBURSEMENT	94	409	200	0	0
5500 MISC EXPENSES	90	0	0	15	0
5550 SUPPLIES	464	0	0	799	0
5450 UNIFORMS	27	876	180	130	485
5460 TRAINING	125	494	0	225	850
5570 STATE COURT COST	159,174	135,051	115,000	125,792	100,000
5571 FINES - COLLECTION EXPENSE	21,119	20,704	10,000	9,248	20,000
5572 DISPOSITION SERVICES	1,632	2,670	2,000	2,178	2,000
5575 INMATE BOARDING EXPENSE	4,746	2,233	5,000	3,769	2,500
OPERATIONS TOTAL	\$ 247,504	\$ 168,882	\$ 145,183	\$ 151,270	\$ 144,738
5620 CAPITAL OUTLAY BUILDING	813	0	0	0	0
CAPITAL TOTAL	\$ 813	\$ -	\$ -	\$ -	\$ -
01-05 TOTAL	\$ 368,243	\$ 298,369	\$ 297,403	\$ 291,034	\$ 320,771

CITY OF MELISSA ANNUAL BUDGET FY2018-19

POLICE

GENERAL FUND DETAILED BUDGET					
06 POLICE DEPARTMENT					
LINE ITEMS	ACTUAL FY16	ACTUAL FY17	ADOPTED FY18	ESTIMATED FY18	PROPOSED FY19
5110 SALARIES & WAGES	652,662	683,307	760,729	759,885	849,340
5115 SALARIES - OVERTIME	40,419	41,812	60,856	60,286	50,380
5145 LONGEVITY PAY	3,928	4,464	4,992	3,984	3,932
5150 SOCIAL SECURITY EXPENSE	40,899	40,451	48,927	49,266	54,296
5155 MEDICARE EXPENSE	9,565	9,460	12,026	11,522	12,698
5160 SUTA EXPENSE	1,989	261	2,324	2,279	2,106
5166 LONG TERM DISABILITY	967	1,148	1,141	1,043	1,222
5170 TMRS EXPENSE	44,141	50,472	100,527	102,546	131,737
5192 RECRUITING EXPENSES		11		222	0
5194 PSYCHOLOGICAL SCREEN	0	200	125	300	0
5195 DRUG SCREENING	60	334	45	0	0
5510 GROUP HEALTH INSURANCE	104,499	137,305	136,720	142,395	178,953
PERSONNEL TOTAL	\$ 899,128	\$ 969,224	\$ 1,128,412	\$ 1,133,728	\$ 1,284,664
5196 MISC EMPLOYEE EXPENSE	99	89	120	374	120
5280 OFFICE SUPPLIES	5,569	3,157	5,000	5,416	5,710
5281 FURNITURE & FIXTURES	0	0	0	0	0
5290 SECURITY	0	0	0	0	0
5310 DUES & MEMBERSHIPS	947	1,152	1,112	1,100	1,020
5320 POSTAGE AND DELIVERY	289	199	250	298	250
5321 SHIPPING AND COURIER SVC	99	0	0	29	80
5330 PUBLICATIONS AND SUBSCRIPTIONS	2,398	2,050	2,200	2,096	2,708
5340 ADVERTISING & PROMOTIONS	0	116	0		0
5341 PROMOTIONAL MATERIALS	1,925	1,567	1,300	2,475	1,800
5350 PRINTING AND REPRODUCTION	440	2,950	1,000	1,394	1,500
5355 PUBLIC EDUCATION	0	0	1,000	1,283	0
5360 EQUIPMENT	2,058	4,559	7,269	7,228	11,371
5361 EQUIPMENT RENTAL				2,192	
5362 PERSONAL PROTECTIVE EQUIP PPE	6,304		0	0	4,250
5370 CONTRACT REPAIRS & MAINTENANCE	720	0	2,900		3,030
5375 VEHICLE REPAIR & MAINTENANCE	20,949	20,489	48,000	48,689	16,000
5376 BLDG REPAIR & MAINTENANCE	0	0	0	548	0
5385 VEHICLE FUEL	20,334	22,503	32,000	33,819	27,000
5390 PROFESSIONAL SERVICES	65	26	0	100	0
5395 LICENSE FEES		0	2,632	9,825	0
5430 TELEPHONE	4,568	3,959	3,600	3,893	3,600

CITY OF MELISSA ANNUAL BUDGET FY2018-19

POLICE CONT'D

GENERAL FUND DETAILED BUDGET					
06 POLICE DEPARTMENT					
LINE ITEMS	ACTUAL FY16	ACTUAL FY17	ADOPTED FY18	ESTIMATED FY18	PROPOSED FY19
5432 WIRELESS TELEPHONE EXP	4,453	4,807	6,500	5,681	7,137
5435 INTERNET SERVICE	0	0	0	0	0
5436 COMPUTER EXPENSES	3,739	35,276	21,680	24,595	0
5439 BUSINESS MEALS	259	323	0	325	200
5440 TRAVEL EXPENSES	1,130	4,355	3,545	3,547	3,914
5441 MILEAGE REIMBURSEMENT	533	566	0	548	0
5443 IT COMPUTER REPLACEMENT	10,745	11,062	0	0	0
5450 UNIFORMS	2,266	11,443	13,364	13,545	7,000
5460 TRAINING	3,021	5,204	3,460	742	4,660
5461 LEOSE EXPENSE	1,089	1,080	1,400	160	0
5500 MISC EXPENSE	350	0	2,400	2,407	0
5550 SUPPLIES	3,142	3,354	4,065	4,902	5,065
5600 DISPATCHING EXPENSE	41,503	57,383	75,014	75,014	110,000
5610 CHILD ADVOCACY SERVICES	3,500	3,500	3,500	3,500	3,500
OPERATIONS TOTAL	\$ 142,493	\$ 201,167	\$ 243,311	\$ 255,724	\$ 219,915
5530 CAPITAL OUTLAY VEHICLE	74,725	37,790	24,696	24,588	49,127
5620 CAPITAL OUTLAY BUILDING	0	0	0	0	0
5910 CAPITAL OUTLAY		47,691	29,501	33,261	18,481
CAPITAL TOTAL	\$ 74,725	\$ 85,481	\$ 54,197	\$ 57,850	\$ 67,608
01-06 TOTAL	\$ 1,116,346	\$ 1,255,872	\$ 1,425,920	\$ 1,447,301	\$ 1,572,187

CITY OF MELISSA ANNUAL BUDGET FY2018-19

STREETS

GENERAL FUND DETAILED BUDGET					
07 STREET DEPARTMENT					
LINE ITEMS	ACTUAL FY16	ACTUAL FY17	ADOPTED FY18	ESTIMATED FY18	PROPOSED FY19
5110 SALARIES & WAGES	15,328	19,972	19,282	18,540	17,753
5115 SALARIES - OVERTIME	1,762	2,448	2,100	2,248	0
5145 LONGEVITY PAY	24	0	30	0	0
5150 SOCIAL SECURITY EXPENSE	1,024	1,329	1,195	1,252	647
5155 MEDICARE EXPENSE	240	311	280	293	151
5160 SUTA EXPENSE	89	0	177	162	81
5166 LONG TERM DISABILITY	22	28	12	15	25
5170 TMRS EXPENSE	1,087	1,531	2,415	2,512	2,525
5510 GROUP HEALTH INSURANCE	4,183	8,095	2,300	2,489	8,971
PERSONNEL TOTAL	\$ 23,760	\$ 33,714	\$ 27,791	\$ 27,511	\$ 30,153
5280 OFFICE SUPPLIES	0	0	0	0	0
5320 POSTAGE AND DELIVERY		17		50	
5360 EQUIPMENT	0	9,158	0	0	4,000
5361 EQUIPMENT RENTAL	482	518	0	16	0
5370 CONTRACT REPAIRS & MAINTENANCE	143,402	59,696	50,000	117,410	50,000
5375 VEHICLE REPAIR & MAINTENANCE	1,001	254	1,000	1,010	4,500
5376 BLDG REPAIR & MAINTENANCE				5,117	
5385 VEHICLE FUEL	0	65	0	420	0
5432 WIRELESS TELEPHONE EXP	817	816	816	614	550
5441 MILEAGE REIMBURSEMENT	0	0	0	0	0
5443 IT COMPUTER REPLACEMENT	0	0	0	0	0
5450 UNIFORMS	0	0	625	29	550
5470 UTILITIES	92,338	111,295	95,000	117,753	120,000
5520 TRANSFER OUT	9,800		0	0	0
5550 SUPPLIES	8,690	5,262	6,000	5,211	10,000
5500 MISC EXPENSE		1,523	2,900	2,783	
5640 STREET REPAIRS	6,600	49,530	40,000	31,094	45,000
5650 STREET SIGNS	4,040	4,421	27,000	24,197	7,000
OPERATIONS TOTAL	\$ 267,171	\$ 242,555	\$ 223,341	\$ 305,704	\$ 241,600
5910 CAPITAL OUTLAY	16,463	0	0	0	0
CAPITAL TOTAL	\$ 16,463	\$ -	\$ -	\$ -	\$ -
01-07 TOTAL	\$ 307,394	\$ 276,269	\$ 251,132	\$ 333,215	\$ 271,753

CITY OF MELISSA ANNUAL BUDGET FY2018-19

FIRE

GENERAL FUND DETAILED BUDGET					
08 FIRE DEPARTMENT					
LINE ITEMS	ACTUAL FY16	ACTUAL FY17	ADOPTED FY18	ESTIMATED FY18	PROPOSED FY19
5110 SALARIES & WAGES	375,635	511,461	541,200	570,096	663,045
5111 VOLUNTEER INCENTIVE COMP.		0	0	0	0
5115 SALARIES - OVERTIME	12,118	28,497	21,600	21,837	20,000
5190 CONTRACT LABOR	4,050	120	0	420	0
5145 LONGEVITY PAY	216	440	648	696	1,128
5150 SOCIAL SECURITY EXPENSE	23,577	31,369	32,463	35,408	43,777
5155 MEDICARE EXPENSE	5,514	7,336	7,592	8,281	10,238
5160 SUTA EXPENSE	2,271	62	1,632	1,717	1,458
5166 LONG TERM DISABILITY	363	673	692	690	778
5170 TMRS EXPENSE	24,547	37,502	82,408	73,154	99,159
5193 PHYSICALS	16,214	15,943	16,000	15,285	16,000
5195 DRUG SCREENING	159	163	360	0	360
5192 RECRUITING	1,870	1,026	0	798	0
5510 GROUP HEALTH INSURANCE	26,619	44,301	74,015	78,021	105,418
PERSONNEL TOTAL	\$ 493,154	\$ 678,892	\$ 778,610	\$ 806,402	\$ 961,361
5280 OFFICE SUPPLIES	2,086	2,311	2,500	1,617	2,500
5290 SECURITY				118	
5196 MISC EMPLOYEE EXPENSE/APPRECIATION	254	562	0	0	0
5310 DUES & MEMBERSHIPS	6,918	2,462	5,800	3,825	6,780
5320 POSTAGE AND DELIVERY	131	170	200	220	300
5321 SHIPPING AND COURIER SVC	173	65	200	857	200
5330 PUBLICATIONS AND SUBSCRIPTIONS	5,995	2,388	1,410	2,025	1,000
5340 ADVERTISING & PROMOTIONS	47	1,760	0	0	0
5341 PROMOTIONAL MATERIALS		1,600			
5350 PRINTING AND REPRODUCTION	3,599	3,445	800	873	3,500
5355 PUBLIC EDUCATION	567	873	1,500	382	3,500
5360 EQUIPMENT	18,703	18,922	16,232	29,692	11,976
5361 EQUIPMENT RENTAL	160		2,500	2,695	0
5362 PERSONAL PROTECTIVE EQUIPMENT FD	31,220	24,470	25,000	28,189	25,000
5363 PPE MAINTENANCE FD	7,244	5,944	8,556	8,556	9,000
5370 CONTRACT REPAIRS & MAINTENANCE	15,826	15,334	16,950	13,692	15,310
5375 VEHICLE REPAIR & MAINTENANCE	34,496	30,702	66,500	83,169	30,000
5376 BLDG REPAIR & MAINTENANCE	11,110	22,022	36,200	37,489	5,000
5385 VEHICLE FUEL	10,678	12,720	18,000	18,232	18,000
5390 PROFESSIONAL SERVICES	2,895	0	0	0	22,250
5395 LICENSE FEES	226	9,374	20,175	10,212	0
5420 INSURANCE	4,450	0	5,000	0	0

CITY OF MELISSA ANNUAL BUDGET FY2018-19

FIRE CONT'D

GENERAL FUND DETAILED BUDGET					
08 FIRE DEPARTMENT					
LINE ITEMS	ACTUAL FY16	ACTUAL FY17	ADOPTED FY18	ESTIMATED FY18	PROPOSED FY19
5430 TELEPHONE	6,149	3,716	3,600	4,157	3,600
5432 WIRELESS TELEPHONE EXP	5,401	6,035	8,260	7,584	6,260
5436 COMPUTER EXPENSES	629	11,379	1,000	2,097	1,000
5439 BUSINESS MEALS	3,498	3,146	4,000	4,280	5,000
5440 TRAVEL EXPENSES	11,899	9,193	4,000	12,628	5,000
5441 MILEAGE REIMBURSEMENT	451		0	194	0
5443 IT COMPUTER REPLACEMENT	9,753	5,577	0	0	0
5450 UNIFORMS	27,777	25,329	15,800	16,345	18,000
5460 TRAINING	22,850	28,212	18,000	22,953	20,000
5462 TRAINING - CLASS EXPENSES	0	0	0	0	0
5470 UTILITIES	15,915	15,881	16,000	15,832	16,000
5490 AMBULANCE CONTRACT SERVICES	93,939	100,437	104,709	104,709	105,000
5xxx MEDICAL DIRECTOR CONTRACT		0	18,000	18,000	18,000
5500 MISC EXPENSE	40	0	4,100	4,042	0
5512 CELEBRATION OF FREEDOM EVENT		400			
5549 TIFMAS FIRE HURRICAN HARVEY EXP		17,744		4,355	
5550 SUPPLIES	2,425	3,783	4,500	4,603	5,000
5551 MEDICAL SUPPLIES	6,527	7,463	6,000	5,036	6,000
5552 REHAB SUPPLIES	918	2,638	500	392	2,000
5553 FIRE SUPPLIES	5,967	4,352	7,000	7,760	5,000
5618 CONDEMNED PROPERTY DEMOLITION	6,269	0	0	0	0
OPERATIONS TOTAL	\$ 377,185	\$ 400,412	\$ 442,992	\$ 476,810	\$ 370,176
5530 CAPITAL OUTLAY VEHICLE	78,989	99,677	69,289	71,227	101,217
5910 CAPITAL OUTLAY	18,403	52,737	142,737	146,278	52,738
CAPITAL TOTAL	\$ 97,391	\$ 152,414	\$ 212,026	\$ 217,505	\$ 153,955
01-08 TOTAL	\$ 967,731	\$ 1,231,718	\$ 1,433,628	\$ 1,500,717	\$ 1,485,492

CITY OF MELISSA ANNUAL BUDGET FY2018-19

INFORMATION TECHNOLOGY (IT)

GENERAL FUND DETAILED BUDGET			
09 IT DEPARTMENT			
LINE ITEMS	ADOPTED FY18	ESTIMATED FY18	PROPOSED FY19
5357 WEBSITE MAINTENANCE	3,015	3,015	3,075
5395 LICENSE FEES	0	0	0
5436 COMPUTER EXPENSES	80,629	85,443	88,033
5438 COMPUTER HARDWARE/SOFTWARE	36,951	18,058	58,405
5443 IT COMPUTER REPLACEMENT	29,906	29,906	52,593
OPERATIONS TOTAL	\$ 150,501	\$ 136,422	\$ 202,106
5910 CAPITAL OUTLAY	0	0	0
CAPITAL TOTAL	\$ -	\$ -	\$ -
01-10 TOTAL	\$ 150,501	\$ 136,422	\$ 202,106

CITY OF MELISSA ANNUAL BUDGET FY2018-19

LIBRARY

GENERAL FUND DETAILED BUDGET					
10 LIBRARY DEPARTMENT					
LINE ITEMS	ACTUAL FY16	ACTUAL FY17	ADOPTED FY18	ESTIMATED FY18	PROPOSED FY19
5110 SALARIES & WAGES	111,335	136,749	171,287	148,347	159,415
5115 SALARIES - OVERTIME	74	563	300	295	0
5145 LONGEVITY PAY	380	428	528	476	592
5150 SOCIAL SECURITY EXPENSE	6,990	8,105	10,257	9,387	9,986
5155 MEDICARE EXPENSE	1,635	1,896	2,399	2,195	2,336
5160 SUTA EXPENSE	921	-92	808	817	837
5166 LONG TERM DISABILITY	52	80	121	96	122
5170 TMRS EXPENSE	6,280	8,468	17,644	18,200	22,461
5195 DRUG SCREENING	48	93	0	45	0
5190 CONTRACT LABOR	20	132	0	190	0
5192 RECRUITING EXPENSES	971	104	0	0	0
5510 GROUP HEALTH INSURANCE	5,842	9,165	16,332	17,110	17,449
PERSONNEL TOTAL	\$ 134,548	\$ 165,691	\$ 219,676	\$ 197,158	\$ 213,198
5280 OFFICE SUPPLIES	2,404	1,825	3,115	2,886	3,200
5198 EMPLOYEE SPECIAL EVENTS		416			
5290 SECURITY	2,366		0	0	0
5310 DUES & MEMBERSHIPS	715	783	1,193	861	681
5320 POSTAGE AND DELIVERY	100	82	150	124	150
5330 PUBLICATIONS AND SUBSCRIPTIONS	918	0	349	623	50
5341 PROMOTIONAL MATERIALS	663	872	990	101	1,300
5350 PRINTING AND REPRODUCTION	1,926	1,561	450	421	3,100
5355 PUBLIC EDUCATION	1,105	607	100	0	100
5360 EQUIPMENT	1,672	2,514	1,925	1,350	7,390
5361 EQUIPMENT RENTAL			2,500	2,714	
5370 CONTRACT REPAIRS & MAINTENANCE	0	0	400	0	1,227
5376 BLDG REPAIR & MAINTENANCE	-2,106	0	0	0	0
5390 PROFESSIONAL SERVICES	202		0	0	0
5395 LICENSE FEES	815	7,614	350	467	570
5420 INSURANCE			0	0	0
5430 TELEPHONE	7,811	4,985	4,800	5,043	4,800
5432 WIRELESS TELEPHONE EXP				23	600
5439 BUSINESS MEALS	250	50	0	395	780
5440 TRAVEL EXPENSES	-88	0	1,180	329	1,000
5441 MILEAGE REIMBURSEMENT	406	0	500	95	650
5443 IT COMPUTER REPLACEMENT	4,392	2,125	0	0	0
5450 UNIFORMS	68	56	400	468	360
5460 TRAINING	0	-128	1,950	2,609	700
5462 TRAINING - CLASS EXPENSES	0	515	1,000	1,534	1,000

CITY OF MELISSA ANNUAL BUDGET FY2018-19

LIBRARY CONT'D

GENERAL FUND DETAILED BUDGET 10 LIBRARY DEPARTMENT					
LINE ITEMS	ACTUAL FY16	ACTUAL FY17	ADOPTED FY18	ESTIMATED FY18	PROPOSED FY19
5470 UTILITIES	0	0	0	0	0
5500 MISC EXPENSE	0	2	0	0	0
5550 SUPPLIES	359	1,170	800	789	600
5554 GRANT PURCHASES	0	0	6,000	5,691	0
5556 LIBRARY INVENTORY PURCHASES	14,923	19,131	18,000	18,879	18,000
FARMERS MARKET	110	121	0	0	0
5558 LIBRARY PROGRAMS	5772	4690	11,763	8,750	11,385
OPERATIONS TOTAL	\$ 44,782	\$ 48,989	\$ 57,915	\$ 54,154	\$ 57,643
5910 CAPITAL OUTLAY	7650	4968	0	0	0
CAPITAL TOTAL	\$ 7,650	\$ 4,968	\$ -	\$ -	\$ -
01-10 TOTAL	\$ 186,980	\$ 219,648	\$ 277,591	\$ 251,312	\$ 270,841

CITY OF MELISSA ANNUAL BUDGET FY2018-19

BUILDING MAINTENANCE

GENERAL FUND DETAILED BUDGET					
11 BUILDING MAINTENANCE					
LINE ITEMS	ACTUAL FY16	ACTUAL FY17	ADOPTED FY18	ESTIMATED FY18	PROPOSED FY19
5110 SALARIES & WAGES	0	0	0	0	0
5115 SALARIES - OVERTIME	0	0	0	0	0
5145 LONGEVITY PAY	0	0	0	0	0
5150 SOCIAL SECURITY EXPENSE	0	0	0	0	0
5155 MEDICARE EXPENSE	0	0	0	0	0
5160 SUTA EXPENSE	0	0	0	0	0
5170 TMRS EXPENSE	0	0	0	0	0
5510 GROUP HEALTH INSURANCE	0	0	0	0	0
PERSONNEL TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -
5280 OFFICE SUPPLIES	0	0	0	0	0
5360 EQUIPMENT	0	0	500	0	0
5370 CONTRACT REPAIRS & MAINTENANCE	11,076	22,863	6,500	7,163	13,620
5375 VEHICLE REPAIR & MAINTENANCE	0	0	0	0	0
5376 BLDG REPAIR & MAINTENANCE	84,120	59,413	71,915	79,560	76,622
5385 VEHICLE FUEL	0	0	0	0	0
5395 LICENSE FEES	0	0	0	0	0
5430 TELEPHONE		0	0	0	0
5432 WIRELESS TELEPHONE EXP	0	0	0	0	0
5440 TRAVEL EXPENSES	0	0	0	0	0
5441 MILEAGE REIMBURSEMENT	0	0	0	0	0
5443 IT COMPUTER REPLACEMENT	0	0	0	0	0
5450 UNIFORMS	0	0	0	0	0
5470 UTILITIES	0	0	0	0	0
5550 SUPPLIES	3,256	3,671	2,450	2,074	4,800
OPERATIONS TOTAL	\$ 98,452	\$ 85,948	\$ 81,365	\$ 88,796	\$ 95,042
5620 CAPITAL OUTLAY	0	0	0	0	0
CAPITAL TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -
01-11 TOTAL	\$ 98,452	\$ 85,948	\$ 81,365	\$ 88,796	\$ 95,042

CITY OF MELISSA ANNUAL BUDGET FY2018-19

Debt Service Fund Budget – General Fund Debt

General Debt Service Fund					
2018-2019 - Proposed					
					2018-2019
					Proposed Budget
Beginning Fund Balance - I & S Acct					645,708.00
Revenues					
4110	Current Property Taxes - I & S Portion				\$ 1,531,119.00
4315	Transfer In - Road Impact Fees (Throckmorton Transp GO Bond 2016) Year 2 of 3				\$ 43,883.00
4315	Transfer In - Road Impact Fees (Davis Rd/Fannin Rd GO Bond 2017) Participation \$350k total Yr 2				\$ 214,655.00
4315	Transfer In - Road Impact Fees (Throckmorton Rd CO Series 2017) Participation \$350k total Yr 2				\$ 110,345.00
4315	Transfer In - Park Development Fee 100% - Land Acquisition				\$ 68,850.00
4316	Transfer In - Park Development Fee 100% - (2018 CO 100 Sports Park Ph 2/Zadow)				\$ 506,798.96
	Transfer In - Road Escrow Donation Total				\$ -
	EDC 4A - Series 2006 CO/Refi 2016 GO - Melissa Rd	78,200.00			
	EDC 4A - Series 2017 GO - Davis Rd/Fannin Rd Construction - participation	60,000.00			
	Transfer In - EDC 4A Total				\$ 138,200.00
	EDC 4B - Series 2005A CO - Fire St/Tennis/Barker/BMP	60,693.75			
	EDC 4B - Series 2015 CO - Phase I Park Dev Plan	428,706.26			
	EDC 4B - Series 2016 CO - Phase II Sports Park	127,450.00			
	Transfer In - EDC 4B Total				\$ 616,850.01
	TIF - Series 2006 CO/Refi 2016 GO - Town Center Architect - City Hall	689,500.00			
	TIF - Series 2018 CO - Cardinal/Highland Rd/DOD roadway/utility	63,977.92			
	TIF - Series 2018 GO - Melissa Road Construction	65,572.50			
	Transfer In - TIF Fund Total				\$ 819,050.42
	Total Revenues				\$ 4,049,751.39
Expenditures					
Debt Service					
		Principal	Interest		
5664	Debt Service - Series 2005A CO - Fire St/Tennis/Barker/BMP 4B	45,000.00	15,693.75	60,693.75	
5666	Debt Service - Series 2006 CO/Refi 2016 GO - Melissa Rd 1,120,000 4A	60,000.00	18,200.00	78,200.00	
5668	Debt Service - Series 2009 CO - City Hall/Refi 2016 Current Outstanding Debt	390,000.00	299,500.00	689,500.00	
	Debt Service - Series 2012 GO - Transportation	20,000.00	14,600.00	34,600.00	
	Debt Service - Series 2013 GO - Transportation/Refinance	190,000.00	35,000.00	225,000.00	
	Debt Service - Series 2015 CO - Park - City Hall Park	30,000.00	33,725.00	63,725.00	
	Debt Service - Series 2015 CO - Park - Phase I Park Dev - 4B	205,000.00	223,706.26	428,706.26	
	Debt Service - Series 2015 GO - Transportation - Milrany Rd	80,000.00	61,653.76	141,653.76	
	Debt Service - Series 2016 GO - Transportation - Fannin Rd design/row Mel Rd E row	25,000.00	21,950.00	46,950.00	
	Debt Service - Series 2016 CO - Transportation - Melissa Rd W row	15,000.00	17,550.00	32,550.00	
	Debt Service - Series 2016 CO - Transportation - Throckmorton Rd	65,000.00	66,650.00	131,650.00	
	Debt Service - Series 2016 CO - Sports Park - Phase II - 4B	65,000.00	62,450.00	127,450.00	
	Debt Service - Series 2016 CO - Land Acquisition - Park Dev fee 100%	35,000.00	33,150.00	68,150.00	
5667	Debt Service - Series 2008 GO/Refi 2016 - Transportation Bond New Refi	260,000.00	109,400.00	369,400.00	
	Debt Service - Series 2017 CO - Throckmorton Rd, Land Acquisition, Green Ribbon project	215,000.00	177,887.50	392,887.50	
	Debt Service - Series 2017 GO - Davis Rd/Fannin Rd construction	150,000.00	124,655.00	274,655.00	
	Debt Service - Series 2018 CO - Proposed - Signalization/Storm sirens	20,000.00	22,059.38	42,059.38	
	Debt Service - Series 2018 CO - Proposed - 100 acre Sports Park Ph 2/Zadow Park	235,000.00	271,798.96	506,798.96	
	Debt Service - Series 2018 CO - Proposed - TIF Cardinal/Highland/DOD/Sirens	30,000.00	33,977.92	63,977.92	
	Debt Service - Series 2018 GO - Proposed - Melissa Rd Construction	90,000.00	114,871.78	204,871.78	
	Debt Service - Series 2018 GO - Proposed - TIF Melissa Rd construction	30,000.00	35,572.50	65,572.50	
		2,255,000.00	1,794,051.81		
	Principal Reduction				2,255,000.00
	Interest				1,794,051.81
	Paying Agent Fees/Other				-
	Total Debt Service Expenditures				4,049,051.81
	Ending Fund Balance				646,407.58

Water Fund Budget Summary

City of Melissa Actual & Projected Revenue Requirements Financial Summary - Water & Wastewater				
Description	Actual 2017	Adopted 2018 - New Tiered Rate Schedule - Reduce Min.	Projected 2018 - New Tiered Rate Schedule - Reduce Min.	Proposed 2019 WH Volume Increase Com Rate Adj WQA Adj Reduced Res Min
Beginning Working Capital Reserve	\$ 1,312,687	\$ 1,414,129	\$ 1,641,145	\$ 2,022,742
Metered Water Sales	\$ 3,485,608	\$ 4,679,452	\$ 4,622,799	\$ 4,819,492
Unmetered Water Sales	\$ 285,629	\$ (34,000)	\$ (61,122)	\$ 50,000
Water Rate Stabilization Fee	-	-	-	\$ -
Sewer Sales	\$1,804,596	2,120,247	2,196,724	2,451,606
Winter Qtr Avg Policy Change				50,000
New Commercial Accounts				462,878
City of Anna Throckmorton Sewer Usage	-	-	-	-
City of Anna Throckmorton M&O Charges	5,260	-	59,930	100,000
Garbage	376,635	370,000	414,616	370,000
Recoup Meter Cost for New Subdivisions/Meter sale	83,415	165,942	169,254	157,500
Non-Rate Operating Revenues	234,651	211,750	268,250	218,000
Water Tap Fees	-	-	-	-
Sewer Tap Fees	-	-	-	-
Throckmorton Funding - 4A/4B	228,532	228,532	228,288	227,850
NTMWD Participation Stiff Creek Sewer project		320,000	320,000	320,000
W/WW Impact Fees				330,026
W/WW Tap fees				100,000
Transfers In	390,407	181,000	245,582	
Non-Operating Revenues	15,143	2,000	2,976	2,000
Transfers In from CIP Reserve	-	-	-	-
TOTAL SOURCES OF FUNDS	\$ 6,909,877	\$ 8,244,923	\$ 8,467,298	\$ 9,659,352
Utility Billing	\$ 466,599	434,426	\$ 440,633	471,828
Water Purchases	1,438,418	\$ 2,105,261	1,948,016	\$ 2,523,494
All Other Water Department	1,064,415	1,285,619	1,305,223	1,137,364
Sewer Wholesale Cost	975,647	1,333,543	1,302,109	1,727,387
Wastewater Treatment: Anna	-	-	-	-
All Other Wastewater Department	27,707	36,527	67,695	271,194
Garbage Expense	381,319	373,000	418,305	370,000
IT Dept Expense			35,506	45,627
Adjustment to CAFR	-	-	-	-
TOTAL OPERATING EXPENDITURES	\$ 4,354,105	\$ 5,568,376	\$ 5,517,487	\$ 6,546,894
Net Revenues	\$ 2,555,772	\$ 2,676,547	\$ 2,949,810	\$ 3,112,458
Debt Service - Existing	\$ 1,683,180	\$ 2,074,133	\$ 2,076,904	\$ 2,213,710
Debt Service - Planned	178,505			\$ 495,039
New GTUA Debt Issue	-	-	-	-
TOTAL DEBT SERVICE	\$ 1,861,685	\$ 2,074,133	\$ 2,076,904	\$ 2,708,749

CITY OF MELISSA ANNUAL BUDGET FY2018-19

WATER FUND BUDGET SUMMARY CONT'D

City of Melissa Actual & Projected Revenue Requirements Financial Summary - Water & Wastewater				
Description	Actual 2017	Adopted 2018 - New Tiered Rate Schedule - Reduce Min.	Projected 2018 - New Tiered Rate Schedule - Reduce Min.	Proposed 2019 WH Volume Increase Com Rate Adj WQA Adj Reduced Res Min
Revenue Debt Coverage Test	1.37	1	1.15	1
Transfer to General Fund	\$ 205,000	205,000	\$ 205,000	193,187
Transfer to General Fund - Garbage	75,000	\$ 91,000	91,000	
Transfer to CIP - Water	-	-	-	-
Transfer to CIP - Wastewater	-	-	-	-
Transfer to General Fund - TIF	-	-	-	-
Transfer from General Fund - TIF			-	-
Departmental Capital Outlay	85,629	229,947	195,310	39,955
Unidentified Adjustment				
NON-OPERATING EXPENDITURES	\$ 365,629	\$ 525,947	\$ 491,310	\$ 233,142
Total Uses of Funds	\$ 6,581,419	\$ 8,168,456	\$ 8,085,701	\$ 9,488,785
Sources Minus Uses of Funds	\$ 328,458	\$ 76,467	\$ 381,597	\$ 170,567
Ending Working Capital Reserve	\$ 1,641,145	\$ 1,490,596	\$ 2,022,742	\$ 2,193,309
% of Operating Expenditures	24.9%	18.2%	25.0%	23.1%
Days of Working Capital	91	67	91	84
One Day of Expenditures in W/C	\$ 18,031.28	\$ 22,379	\$ 22,152.61	\$ 25,996.67
Average Monthly Bill @ X Gal:		7,400	7,400	7,198
Water		\$ 66.19	\$ 66.19	\$ 64.09
Winter Quarter Average/Median		4,800	4,800	4,171
Wastewater		\$ 54.37	\$ 54.37	\$ 53.32
Garbage		\$ 14.18	\$ 14.18	\$ 14.18
TOTAL		\$ 134.74	\$ 134.74	\$ 131.59
Commercial Category				
Restaurant or Café (30,000 gal / mo.)				\$ 823.52
Restaurant Drive-in (80,000 gal / mo.)				\$ 1,866.52
Hotel (300,000 gal / mo.)				\$ 5,192.16
Hospital (500,000 gal / mo.)				\$ 8,651.74

Water Fund Detailed Budget – by Department

WATER

City of Melissa Financial Summary - Water Fund					
Description	Actual 2016	Actual 2017	Adopted 2018	Estimated 2018	Proposed 2019
5110 SALARIES & WAGES	\$206,449	\$188,132	\$220,306	\$221,844	\$229,573
5115 SALARIES - OVERTIME	\$16,394	\$15,236	\$21,300	\$21,672	\$16,000
5145 LONGEVITY PAY	\$372	\$444	\$630	\$664	\$652
5150 SOCIAL SECURITY EXPENSE	\$13,405	\$11,159	\$15,757	\$14,763	\$14,814
5155 MEDICARE EXPENSE	\$3,135	\$2,589	\$3,686	\$3,453	\$3,466
5160 SUTA EXPENSE	\$1,083	\$152	\$162	\$976	\$729
5166 LONG TERM DISABILITY	\$280	\$326	\$358	\$324	\$350
5170 TMRS EXPENSE	\$14,136	\$17,836	\$31,016	\$31,080	\$35,028
5190 CONTRACT LABOR		\$0	\$0	\$0	\$0
5195 DRUG SCREENING	\$103	\$0	\$90	\$48	\$0
5192 RECRUITING	\$94			\$243	
5510 GROUP HEALTH INSURANCE	\$36,400	\$31,411	\$45,632	\$47,644	\$63,552
PERSONNEL TOTAL	\$291,851	\$267,285	\$338,937	\$342,711	\$364,164
5260 ENGINEERING	\$23,245	\$59,828	\$69,000	\$99,420	\$45,000
5270 INSPECTIONS	\$50	\$0	\$4,000	\$0	\$6,000
5280 OFFICE SUPPLIES	\$267	\$905	\$800	\$88	\$500
5310 DUES & MEMBERSHIPS	\$8,555	\$13,097	\$10,120	\$10,737	\$10,000
5320 POSTAGE AND DELIVERY	\$189	\$157	\$50	\$109	\$0
5340 ADVERTISING AND PROMOTIONS	\$0	\$0	\$0	\$0	\$0
5344 ECONOMIC DEVELOPMENT	\$20,000				
5350 PRINTING AND REPRODUCTION	\$465	\$85	\$500	\$770	\$300
5360 EQUIPMENT	\$6,305	\$1,375	\$10,000	\$11,769	\$10,000
5361 EQUIPMENT RENTAL	\$0	\$0	\$2,000	\$78	\$6,000
5370 CONTRACT REPAIRS & MAINTENANCE	\$47,633	\$77,524	\$115,350	\$134,212	\$135,000
5375 VEHICLE REPAIR & MAINTENANCE	\$2,580	\$7,937	\$6,500	\$7,111	\$9,000
5376 BLDG REPAIR & MAINTENANCE	\$3,028	\$1,958	\$2,500	\$719	\$2,500
5385 VEHICLE FUEL	\$9,298	\$8,665	\$10,000	\$12,171	\$10,000
5390 PROFESSIONAL SERVICES	\$20,192	\$4,514	\$10,000	\$8,100	\$10,000
5395 LICENSE FEES	\$222	\$322	\$1,250	\$322	\$1,250
5400 AUDIT FEES	\$13,500	\$14,500	\$14,500	\$13,988	\$14,500
5410 LEGAL FEES	\$58,229	\$51,280	\$50,000	\$49,931	\$50,000
5430 TELEPHONE	\$6,661	\$4,115	\$8,100	\$4,206	\$8,100
5432 WIRELESS TELEPHONE EXP	\$3,605	\$3,831	\$4,000	\$5,408	\$4,000
5436 COMPUTER EXPENSES	\$28,634	\$25,890	\$34,285	\$3,119	\$0

CITY OF MELISSA ANNUAL BUDGET FY2018-19

WATER CONT'D

City of Melissa Financial Summary - Water Fund					
Description	Actual 2016	Actual 2017	Adopted 2018	Estimated 2018	Proposed 2019
5439 BUSINESS MEALS	\$441	\$409	\$900	\$786	\$900
5440 TRAVEL EXPENSES	\$67	\$1,035	\$1,000	\$1,134	\$2,000
5441 MILEAGE REIMBURSEMENT	\$0	\$656	\$300	\$637	\$650
5443 IT COMPUTER REPLACEMENT	\$2,011	\$6,027	\$6,027	\$6,027	\$0
5444 PURCHASE OF METERS/METER EQUIP	\$108,100	\$145,658	\$225,000	\$238,419	\$157,500
5445 PURCHASE OF WATER	\$940,050	\$1,438,418	\$2,105,261	\$1,948,016	\$2,523,494
5451 GTUA O&M OF CGMA SYSTEM		\$103,687	\$40,000	\$40,490	\$80,000
5452 GTUA ADMIN FEE		\$16,443	\$15,000	\$12,705	\$15,000
5453 Supplies - Water System				\$44,691	
5450 UNIFORMS	\$4,101	\$3,329	\$5,000	\$4,494	\$5,000
5460 TRAINING	\$1,485	\$1,431	\$3,500	\$3,156	\$4,000
5470 UTILITIES	\$64,098	\$66,773	\$60,000	\$58,788	\$70,000
5474 WATER SYSTEM MAINTENANCE PROGRAM			\$140,000	\$129,582	\$51,000
5475 WATER TESTING	\$6,006	\$5,782	\$6,000	\$6,965	\$4,500
5776 BAD DEBT EXPENSE		\$109,420		\$22,733	
5750 GARBAGE EXPENSE	\$64	\$0	\$1,000	\$132	\$500
5550 SUPPLIES	\$66,103	\$60,498	\$90,000	\$29,517	\$60,000
5950 TRANSFER OUT-TIF	\$100,000	\$0	\$0	\$0	\$0
5950 TRANSFER OUT	\$200,000	\$205,000	\$205,000	\$205,000	\$205,000
OPERATIONS TOTAL	\$1,745,184	\$2,440,549	\$3,256,943	\$3,115,527	\$3,501,694
5530 CAPITAL OUTLAY VEHICLE	\$34,447	\$55,869	\$34,447	\$12,476	\$39,955
5910 CAPITAL OUTLAY	\$10,717	\$29,759	\$185,000	\$173,471	\$0
CAPITAL TOTAL	\$45,164	\$85,629	\$219,447	\$185,947	\$39,955
5660 DEBT SERVICE	\$1,684,112	\$1,127,126	\$1,126,707	\$1,358,644	\$1,118,986
DEBT TOTAL	\$1,684,112	\$1,127,126	\$1,126,707	\$1,358,644	\$1,118,986
02-14 TOTAL	\$3,766,311	\$3,920,588	\$4,942,034	\$5,002,829	\$5,024,799

CITY OF MELISSA ANNUAL BUDGET FY2018-19

WASTEWATER

City of Melissa Financial Summary - Wastewater Fund					
Description	Actual 2016	Actual 2017	Adopted 2018	Estimated 2018	Proposed 2019
5260 ENGINEERING	\$26,316	\$19,209	\$37,000	\$37,000	\$37,000
5360 EQUIPMENT					
5361 EQUIPMENT RENTAL					\$6,000
5370 CONTRACT REPAIRS & MAINTENANCE	\$2,170	\$5,079	\$5,000	\$5,000	\$12,000
5390 Professional Services	\$823				
5395 LICENSE FEES	\$1,144	\$1,619	\$777	\$777	\$444
5430 TELEPHONE	\$0	\$0	\$0	\$0	\$0
5443 IT COMPUTER REPLACEMENT	\$0	\$0	\$0	\$0	\$0
5446 SEWER TREATMENT SERVICES	\$1,318,229	\$975,647	\$1,562,605	\$1,538,798	\$1,727,387
GTUA ADMIN FEE		\$0	\$5,000	\$5,000	\$5,000
5448 TAP DISCOUNTS	\$0	\$0	\$0	\$0	\$0
5470 UTILITIES	\$784	\$529	\$750	\$750	\$750
5500 MISC EXPENSE			\$200,000		\$200,000
5550 SUPPLIES	\$1,551	\$1,270	\$2,000	\$2,000	\$10,000
OPERATIONS TOTAL	\$1,351,017	\$1,003,354	\$1,813,132	\$1,589,325	\$1,998,581
5910 CAPITAL OUTLAY	\$0	\$0	\$10,500	\$10,500	
CAPITAL TOTAL	\$0	\$0	\$10,500	\$10,500	\$0
5660 DEBT SERVICE		\$734,299	\$950,461	\$718,260	\$954,614
DEBT TOTAL	\$0	\$734,299	\$950,461	\$718,260	\$954,614
02-15 TOTAL	\$1,351,017	\$1,737,653	\$2,774,093	\$2,318,085	\$2,953,195

CITY OF MELISSA ANNUAL BUDGET FY2018-19

GARBAGE

City of Melissa Financial Summary - Garbage Fund				
Description	Actual 2017	Adopted 2018	Estimated 2018	Proposed 2019
5751 HAZARDOUS WASTE	\$ 800	\$ 3,000	\$ 3,000	\$ 3,000
5850 GARBAGE-TRANSFER GENERAL FUND	\$ 75,000	\$ 91,000	\$ 91,000	
GARBAGE EXPENSE	\$ 380,519	\$ 370,000	\$ 370,000	\$ 370,000
OPERATIONS	\$ 456,319	\$ 464,000	\$ 464,000	\$ 373,000
TOTAL 16 GARBAGE	\$ 456,319	\$ 464,000	\$ 464,000	\$ 373,000

IT

City of Melissa Financial Summary - IT Dept	
Description	Proposed 2019
5436 COMPUTER EXPENSES	\$ 37,400
5438 COMPUTER HARDWARE/SOFTWARE	\$ 1,395
5443 IT COMPUTER REPLACEMENT	\$ 6,832
OPERATIONS	\$ 45,627
TOTAL 24 IT WF EXPENSES	\$ 45,627

CITY OF MELISSA ANNUAL BUDGET FY2018-19

UTILITY BILLING

City of Melissa Financial Summary - Utility Billing Fund					
Description	Actual 2016	Actual 2017	Adopted 2018	Estimated 2018	Proposed 2019
5110 SALARIES & WAGES	\$153,488	\$168,511	\$171,481	\$171,481	\$101,782
5115 OVERTIME	\$2,344	\$2,094			
5145 LONGEVITY PAY	\$792	\$964	\$1,136	\$1,136	\$576
5150 SOCIAL SECURITY EXPENSE	\$9,112	\$9,532	\$10,287	\$10,287	\$6,222
5155 MEDICARE EXPENSE	\$2,131	\$2,229	\$2,406	\$2,406	\$1,456
5160 SUTA EXPENSE	\$628	\$85	\$81	\$81	\$405
5166 LONG TERM DISABILITY	\$202	\$292			
5170 TMRS EXPENSE	\$9,970	\$11,465	\$12,179	\$12,179	\$14,276
5195 Drug Screening					
5510 GROUP HEALTH INSURANCE	\$26,567	\$27,231	\$27,465	\$27,465	\$23,985
PERSONNEL TOTAL	\$205,234	\$222,403	\$225,035	\$225,035	\$148,702
5280 OFFICE SUPPLIES	\$994	\$1,048	\$1,500	\$1,500	\$1,500
5310 DUES & MEMBERSHIPS	\$292	\$579	\$256	\$256	\$100
5320 POSTAGE AND DELIVERY	\$1,769	\$0	\$2,000	\$2,000	\$2,000
5335 CREDIT CARD CHARGES	\$17,048				
5340 ADVERTISING AND PROMOTION					
5350 PRINTING AND REPRODUCTION	\$25	\$74	\$2,500	\$2,500	\$2,500
5430 TELEPHONE	\$2,338	\$1,869	\$2,500	\$2,500	\$2,500
5436 COMPUTER EXPENSES	\$2,250	\$0	\$0	\$0	\$0
5437 STATEMENT PROCESSING	\$2,263				
AMI MANAGEMENT CONTRACT	\$260,505	\$232,615	\$253,802	\$253,802	\$312,576
5438 COMPUTER HARDWARE/SOFTWARE					
5439 Business Meals	\$303	\$20	\$200	\$200	\$200
5440 TRAVEL EXPENSES	\$416	\$684	\$1,500	\$1,500	\$1,500
5441 MILEAGE REIMBURSEMENT	\$100	\$0	\$250	\$250	\$250
5450 UNIFORMS	\$41	\$34			
5910 Capital Outlay	\$5,878				
5500 MISC EXPENSE	\$100				
5443 IT COMPUTER REPLACEMENT	(\$2,624)	\$1,683			
5460 TRAINING	\$1,148	\$1,298	\$1,183	\$1,183	\$0
OPERATIONS TOTAL	\$292,846	\$239,904	\$265,691	\$265,691	\$323,126
Utility Billing TOTAL	\$498,080	\$462,306	\$490,726	\$490,726	\$471,828

Debt Service Fund Budget – Utility Fund Debt

City of Melissa Utility Debt Service - Expenditures 2018-2019- Proposed				
Debt Service Fund		Principal	Interest	Fund Total
5676	Debt Service - Series 2005 - Rev Bond GTUA CGMA	39,785.93	28,466.99	68,252.92
5677	Debt Service - Series 2006 CO - Country Ridge 615k Water			-
5679	Debt Service - 2006 State Part Assist-GTUA - CGMA	-	291,484.35	291,484.35
5673	Debt Service - Series 2006 - Rev Bond GTUA TR/TC Sewer	95,000.00	31,260.00	126,260.00
5681	Debt Service - Series 2007 Rev Bond - GTUA - CGMA	15,914.37	62,909.83	78,824.20
5682	Debt Service - Series 2007 Rev Bond - GTUA TR/TC Sewer	55,000.00	25,937.50	80,937.50
5683	Debt Service - Series 2008 Combo Tax/Rev - Water/Wastewater CIP			-
5684	Debt Service - Series 2009A (Dfund)- Fitzhugh Sewer - GTUA	55,000.00	36,595.00	91,595.00
	Debt Service - Series 2009B (CWSRF)- Fitzhugh Sewer - GTUA	70,000.00	36,547.50	106,547.50
5675	Debt Service- Series 2000/2010 Refunding CO - Water Tower	125,000.00	13,650.00	138,650.00
	Debt Service - Series 2011 Fannin Waterline Project	60,000.00	40,800.00	100,800.00
	Debt Service - Series 2013 CO - South Take Pt/US 75 water relocation/Davis Rd Sewer	220,000.00	83,171.26	303,171.26
	Debt Service - Series 2014 CO - SH 121 Util Relocation, Harrison St Sewer, AMR Sys	85,000.00	59,693.76	144,693.76
	Water Fund - Series 2015 CO - Waterline to 100 acre park	50,000.00	52,043.76	102,043.76
	Debt Service - Series 2016 GO Refunding CO 2008	145,000.00	56,550.00	201,550.00
	Debt Service - Series 2016 CO - Stiff Creek Sewer Improvements	155,000.00	155,750.00	310,750.00
	Debt Service - Series 2016 CO - Land Acquisition Tower Site	35,000.00	33,150.00	68,150.00
	New Debt 2018 - CO - Water Tower \$8,000,000	230,000.00	265,039.17	495,039.17
		1,435,700.30	1,273,049.12	2,708,749.42
Principal Reduction:				1,435,700.30
Interest:				1,273,049.12
Reserves/Other:				-
Total Debt Service Expenditures:				2,708,749.42

Tax Increment Financing (TIF) Zone Budget

City of Melissa		
Melissa Tax Increment Financing Zone #1 Fund		
Proposed FY19		
		Actual
		2018-2019
Beginning Fund Balance		96,537.79
Revenues		
4110	Current Property Taxes - levy	867,261.04
	County's Participation - Property Taxes (2016) - levy	129,164.95
	Interest Income	
	Transfer from General Fund	
	Transfer from Water Fund	
	Total Revenues	996,425.99
Expenditures		
	Town Center construction costs	-
	Professional Services	
Debt Service		
	Transfer to Debt Service on 2016 GO - refi 2006/2009 CO - Principal	390,000.00
	Transfer to Debt Service on 2016 GO - refi 2006/2009 CO - Interest	299,500.00
	Transfer to Debt Service on 2018 CO DOD Rdway/Cardinal/Highland Rds - Principal	30,000.00
	Transfer to Debt Service on 2018 CO DOD Rdway/Cardinal/Highland Rds - Interest	33,977.92
	Transfer to Debt Service on 2018 GO - Melissa Rd Construction - Principal	30,000.00
	Transfer to Debt Service on 2018 GO - Melissa Rd Construction - Interest	35,572.50
		819,050.42
		177,375.57
		273,913.36
	Tax Increment Base Appraised Value - 2005 Certified Value	15,845,914
	Tax Increment Appraised Value for 2018 (City)	158,126,915
	Tax Increment Captured Appraised Value for 2018	142,281,001
	Tax Increment Appraised Value for 2018 (County)	150,220,569
	Tax Increment Captured Appraised Value for 2018 (County)	134,374,655
	City of Melissa Tax Rate for 2018 (100% participation)	.609541/\$100 valuation
	Collin County Tax Rate for 2018 (50% participation)	.192246/\$100 valuation

CITY OF MELISSA ANNUAL BUDGET FY2018-19

Ordinance Levying Taxes for 2017

CITY OF MELISSA, TEXAS

ORDINANCE NO: 18-49

AN ORDINANCE OF THE CITY OF MELISSA, TEXAS LEVYING TAXES FOR THE 2018 TAX YEAR AT THE RATE OF \$0.609541 PER ONE HUNDRED DOLLARS (\$100.00) 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 REPEALING, SAVINGS AND SEVERABILITY CLAUSES; PROVIDING FOR AN EFFECTIVE DATE OF THIS ORDINANCE; AND PROVIDING FOR THE PUBLICATION OF THE CAPTION HEREOF.

WHEREAS, the City Council of the City of Melissa, Texas (hereinafter referred to as the "City") hereby finds that the tax for the fiscal year beginning October 1, 2018, and ending September 30, 2019, 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 11th day of September 2018, the budget for the fiscal year beginning October 1, 2018, and ending September 30, 2019; 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, 2018, and ending September 30, 2019, and for each fiscal year thereafter until it be otherwise provided by and ordained on all taxable property, real, personal and mixed, situated within the corporate limits of the City of Melissa, Texas, 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 \$0.609541 on each One Hundred Dollars (\$100.00) assessed value of taxable property, and shall be apportioned and distributed as follows:

- a. For the purpose of defraying the current expenses of the municipal government of the City, a tax of \$0.441232 on each One Hundred Dollars (\$100.00) assessed value of all taxable property.
- b. For the purpose of creating an interest and sinking fund to pay the interest and principal on all outstanding debt, capital lease payments, and related fees of the City, not otherwise provided for, a tax of \$0.168309 on each One Hundred Dollars (\$100.00) assessed value of all taxable property, within the City which

Ordinance Levying Taxes for 2017

shall be applied to the payment of such interest and maturities of all outstanding debt.

Total tax rate of \$0.609541 is based on one hundred percent (100%) market value on each One Hundred Dollars (\$100.00) 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 8.11 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$15.62.

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.

SECTION 5: Place of Payment/Collection. Taxes are payable at the office of the City Tax Assessor/Collector. The City shall have available all rights and remedies provided by law for the enforcement of the collection of taxes levied under this ordinance.

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

SECTION 7: Rollback Taxes. All rollback taxes collected during the 2018 fiscal year shall be deposited only in the General Fund of the City of Melissa, Texas and said funds shall not be allocated, in whole or in part, to the Debt Service fund of the City.

SECTION 8: 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

CITY OF MELISSA ANNUAL BUDGET FY2018-19

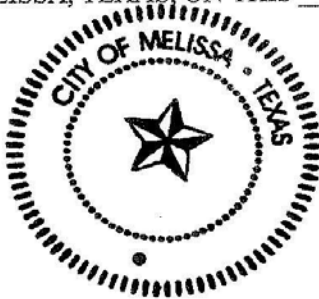
Ordinance Levying Taxes for 2017

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 9: 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 10: 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 11th DAY OF SEPTEMBER 2018.



REED GREER, MAYOR

ATTESTED TO AND
CORRECTLY RECORDED BY:

LINDA BANNISTER, City Secretary

Date of Publication: 9-20 + 27, 2018, *The McKinney Courier-Gazette*

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 Adopted expenditures to be incurred to achieve related objectives.

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

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

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

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

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.

CITY OF MELISSA ANNUAL BUDGET FY2018-19

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 Adopted means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending, and service delivery activities of the city are controlled.

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

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

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