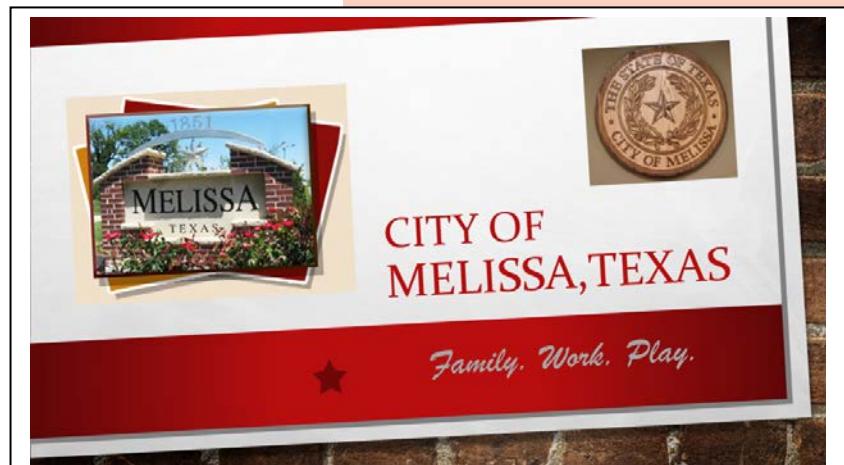


2020

ADOPTED ANNUAL BUDGET



City of
Melissa, Texas

OCTOBER 1, 2019 – SEPTEMBER 30, 2020

S.B. 656 Notice

This budget will raise more revenue from property taxes than last year's budget by an amount of \$189,644, which is a 3.00% percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$679,583.

On September 10, 2019, the members of the governing body approved the Fiscal Year 2019-20 Budget as follows:

FOR: *Reed Greer, Chad Taylor, Jay Northcut, Craig Ackerman, Shannon Sweat and Stacy Jackson*

AGAINST: *None*

PRESENT AND NOT VOTING: *None*

ABSENT: *Nicco Warren*

The Governing Body proposes to use revenue attributable to the tax rate increase generally for the purpose of adding Police and Fire staffing, Police and Fire Salary market adjustments, and other Public Safety enhancements such as technology investments and vehicle replacements.

Property Tax Rate Comparison (per \$100)

	<u>FY20</u>	<u>FY19</u>
Total Property Tax Rate:	\$0.609541	\$0.609541
Effective Tax Rate:	\$0.568847	\$0.544957
Effective M&O Tax Rate:	\$0.420237	\$0.457305
Rollback Tax Rate:	\$0.593354	\$0.609541
Debt Tax Rate:	\$0.148610	\$0.168309
Total Municipal Debt Obligations (secured by property taxes):	\$1,588,121	\$ 1,531,119

CITY OF MELISSA ANNUAL BUDGET FY20



Fiscal Year 2020

**Adopted Annual
Budget**

As Adopted By:
THE MAYOR AND THE CITY COUNCIL
On September 10, 2019



CITY OF MELISSA ANNUAL BUDGET FY2019-20



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**City of Melissa
Texas**

For the Fiscal Year Beginning

October 1, 2018

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 ended September 30, 2019. 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.

CITY OF MELISSA ANNUAL BUDGET FY20

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	24
Budget Calendar FY20	25
Budget Preparation Procedures & Polices.....	26
Summary of Financial Policies.....	27
FUND OVERVIEW	29
Fund Descriptions.....	30
Fund Structure	31
General Fund Overview	33
Water Fund Overview	41
FINANCIAL SUMMARY	43
Total Funds Budget Overview.....	44
General Fund Summary.....	45
General Fund Summary by Category	46
Water Fund Summary.....	47
Fund Balances	48
DEPARTMENT SUMMARIES	50
Non-Departmental	51
Administration.....	52
Development & Neighborhood Services.....	54
Code Compliance	56
Parks Department	58
Municipal Court	60
Police Department.....	62
Streets Department	64
Fire Department.....	66
Information Technology Department.....	68
Library Department	69
Building Maintenance	73
Water/Wastewater Department.....	75
Utility Billing Department.....	79
PERSONNEL OVERVIEW	81
Overview	82
CAPITAL IMPROVEMENT PROGRAM	83
CIP Overview	84
DEBT SERVICE SUMMARY	86
Debt Service Summary – Narrative	87
Debt Service Summary – Financial	89
PLANNING PROCESS	93
Planning Processes	94

CITY OF MELISSA ANNUAL BUDGET FY20

SUPPLEMENTAL INFORMATION	95
Ordinance Adopting FY20 Budget.....	96
General Fund Budget Summary	98
General Fund Revenue Detail	99
General Fund Detailed Budget by Department	101
Debt Service Fund Budget – General Fund Debt.....	119
Water Fund Budget Summary	120
Water Fund Detailed Budget by Department	122
Debt Service Fund Budget – Utility Fund Debt	127
Tax Increment Financing (TIF) Zone Budget	128
Ordinance Levying Taxes for 2019.....	129
Glossary of Terms	132
Commonly Used Acronyms	134

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*



CITY OF MELISSA ANNUAL BUDGET FY20

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

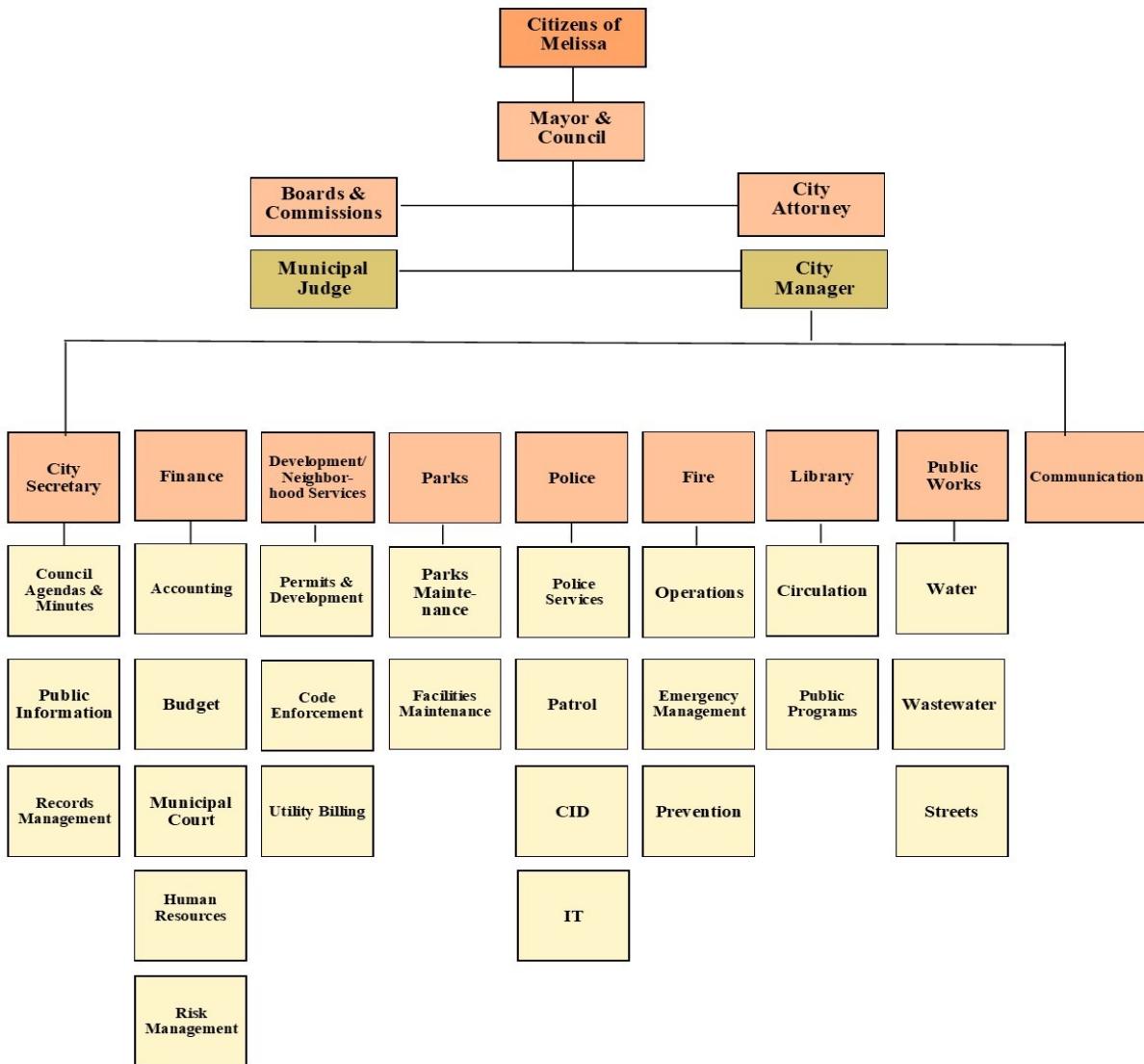


SHANNON SWEAT
PLACE 6

CITY OF MELISSA ANNUAL BUDGET FY20

Organizational Chart

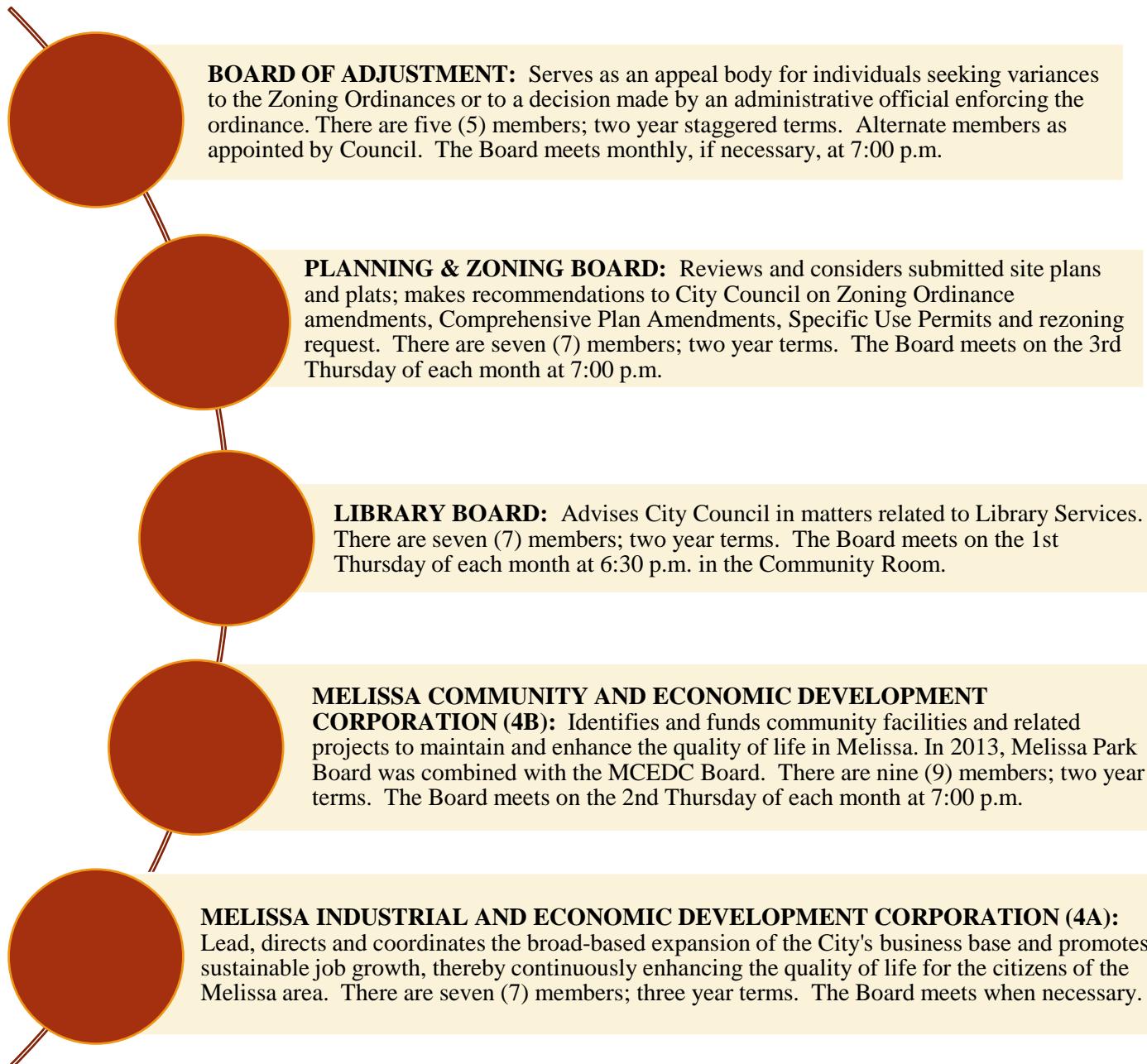
City of Melissa Organizational Chart FY20



CITY OF MELISSA ANNUAL BUDGET FY20

Boards and Commissions – FY20

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.



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:



CITY OF MELISSA ANNUAL BUDGET FY20

Budget Team

Jason Little	<i>City Manager</i>
Gail Dansby	<i>Finance Director</i>
Kacie Galyon	<i>City Secretary</i>
Duane Smith	<i>Police Chief</i>
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>
Lorie Lambert	<i>Court Administrator</i>
Dawndi Skinner	<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

- “*Define strategies to remain competitive in all current and future positions, especially Public Safety positions*” (Grow the Organization).
- “*Develop plans to responsibly grow the organization with quality Employees who are reflective on the Melissa community*” (Grow the Organization).
- “*Evaluate technology investments to support employees and the service to our community*” (Grow the Organization).
- “*Actively identify opportunities to partner with Melissa ISD Board of Trustees*” (City Council).

Implementation of Goals in FY20

* “*Improve and articulate residential and commercial standards.*”

- Continue refinement of all development standards, specifically those standards impacted by the State of Texas 86th Legislative Session.

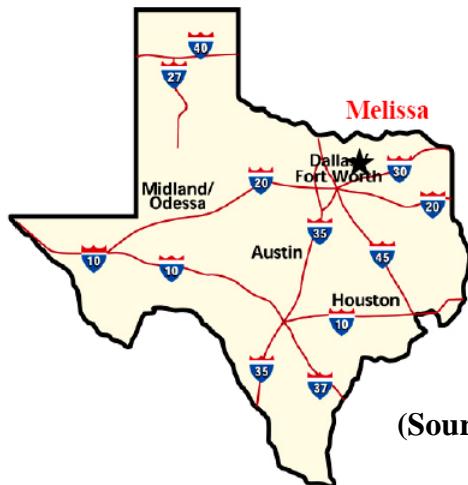
* “*Define strategies to remain competitive in all current and future positions, especially Public Safety positions*” (Grow the Organization); and “*Develop plans to responsibly grow the organization with quality Employees who are reflective on the Melissa community*” (Grow the Organization).

- Police Department/Fire Department personnel expansion
- Police Department/Fire Department salary structure
- Police Department/Fire Department vehicle replacement



Community profile

History of Melissa, Texas



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: 16.5
 Paid Firefighters: 13.5
 Volunteer Firefighters: 9
 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 2020 is 14,000.

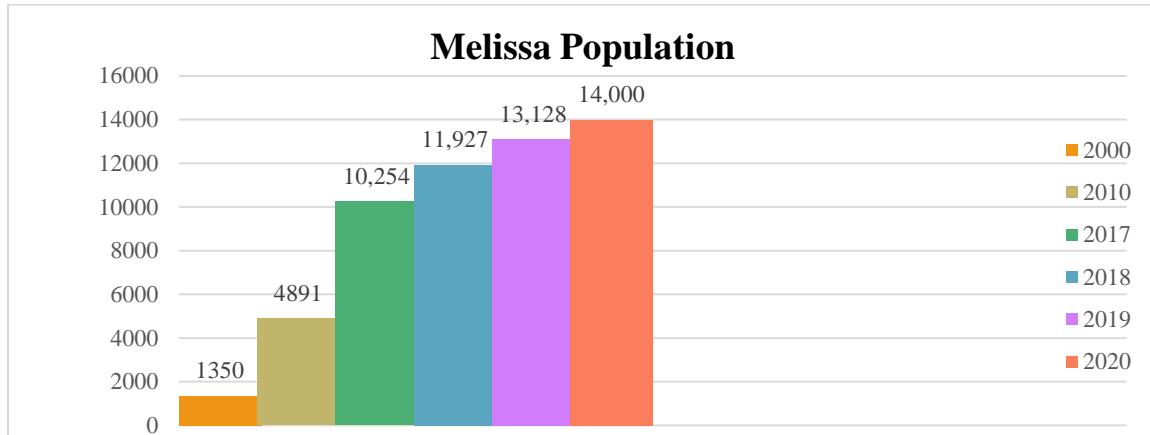
(Source: Melissa, Texas Forum)

DEMOGRAPHICS

CITY OF MELISSA ANNUAL BUDGET FY20

POPULATION					
	2000	2010	2017	2018	2019
Melissa	1,350	4,891	10,254	11,927	13,128
Collin County	491,675	782,341	969,603	1,005,146	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
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: \$298,000

Median Age: 30.1

CITY OF MELISSA ANNUAL BUDGET FY20

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	174
Moving	

(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)

CITY OF MELISSA ANNUAL BUDGET FY20

TOP 10 MAJOR EMPLOYERS

1.	Melissa ISD	376
2.	Buc-ee's	181
3.	Kirk Concrete Construction, Inc.	180
4.	Calhar Construction Inc.	75
5.	City of Melissa City Government	61
6.	NTMWD Regional Disposal Facility/Fleet	52
7.	Sonic Drive-In	32
8.	CMC Rebar	30
9.	Mudpies & Lullabies	25
10.	Circle K	12

(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

CITY OF MELISSA ANNUAL BUDGET FY20

TAXATION

PROPERTY TAX:

Rate per \$100.00

Valuation	\$2.434064
Breakdown by Entity:	
Collin County	\$0.174951
Special District (Community College)	\$0.081222
Melissa City	\$0.609541
Melissa ISD	\$1.56835

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

\$1.218 Billion

2019 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 ANNUAL BUDGET FY20



City of Melissa

Melissa City Hall
3411 Barker Avenue
Melissa, TX 75454

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

August 9, 2019

Honorable Mayor Reed Greer, and

Honorable City Councilmembers:

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

INTRODUCTION

As required by the City of Melissa's Home Rule Charter, the proposed budget for the fiscal year 2020 (FY20) 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, while attempting to enhance organizational staffing and maintaining reserve levels in accordance with the City's fiscal policies.

Highlights of the proposed budget are detailed below:

- The property tax rate for the upcoming fiscal year is .609541¢ per \$100 of assessed valuation, the same rate as FY 19;
- There are no cuts in programs or services for citizens;
- Base budget includes a 3% cost of living increases for employees;
- Significant supplemental programs include the addition of three full time Fire Department Firefighter/Paramedics, two Patrol Officers, one Police Administrative Sergeant, and salary adjustments in Police and Fire Departments to ensure competitiveness in salary structures.
- 1.37% increase in water and 11.38% increase wastewater rates to address the wholesale pass through increased by North Texas Municipal Water District, the City's wholesale provider.

GENERAL FUND

REVENUES

The General Fund revenues are proposed at \$9,183,372 which represents an increase of 20% from FY19. 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.

CITY OF MELISSA ANNUAL BUDGET FY20

Property Taxes

Collin Central Appraisal District certified Melissa's taxable value to be approximately \$1,218,000,000. This represents an increase of \$176 million or 17% from the 2019 tax roll. The tax rate adopted for FY20 is \$0.609541 cents per \$100 of assessed valuation which includes approximately 46¢ for maintenance and operations and 14.8¢ for debt service.

Sales Taxes

Sales tax revenue projections for FY20 were calculated using the estimated collections through the end of this fiscal year. Due to the volatile nature of sales tax, the estimated revenue for FY20 is \$1,200,000.

EXPENSES

General Fund operating expenses are proposed at \$9,083,372 which represents an increase of approximately 20%, excluding capital programs.

Over the past decade, the City has focused the use of additional General Funds to reinvest in the community through the construction/reconstruction of existing roadways and the construction/reconstruction of parks in order to enhance the existing resident's quality of life. Organizational growth to address the growth of demands due to population growth was postponed so that these capital investments could ripen the commercial development opportunity for Melissa. While staffing is lean, one positive result is that costs for general government services has decreased 7.35% since 2015 and 18% since 2009.

GENERAL FUND SPENDING							
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	GROWTH
GENERAL GOVERNMENT	\$2,489,000	\$2,515,000	\$2,475,000	\$3,156,000	\$3,558,517	\$3,663,860	
PUBLIC SAFETY	\$1,572,000	\$1,901,000	\$2,303,000	\$2,994,000	\$3,057,679	\$4,078,578	
STREETS	\$257,000	\$281,000	\$275,000	\$360,000	\$271,753	\$360,249	
CULTURE & RECREATION	\$600,000	\$511,000	\$526,000	\$709,000	\$747,128	\$914,877	
TOTAL	\$4,918,000	\$5,208,000	\$5,579,000	\$7,219,000	\$7,635,077	\$9,017,564	
COST PER CAPITA	\$577.09	\$558.98	\$537.99	\$599.44	\$531.91	\$534.70	-7.35%

However, the result in this philosophy is that the organization is very lean to address the needs and demands of a growing community. Comparing city to city to establish various metrics is almost impossible due to the varying priorities and realities that are inherent in each community. The table below utilizes the common denominator of number of employees per 1,000 population to compare area cities and various staffing General Fund staffing levels. Using the audited financial statement of Fiscal Year 2018 (because FY 2019 would not be prepared until early 2020), the table below compares 13 area cities using their General Fund positions, populations, and General Fund cost per employee to attempt to demonstrate the lean nature of the Melissa organization.

CITY OF MELISSA ANNUAL BUDGET FY20

CITY COMPARISON OF POSITIONS AND GENERAL FUND EXPENDITURES						
FISCAL YEAR	CITY	GENERAL FUND EXPENDITURES	POSITIONS	POPULATION	EXP PER CAPITA	POS PER 1,000 POP
2018	DENISON	\$ 19,881,157	244	24,380	\$ 815	10.01
2018	CELINA	\$ 16,358,411	158	16,000	\$ 1,022	9.88
2018	PLANO	\$ 294,424,411	2,450	282,700	\$ 1,041	8.67
2018	FLOWER MOUND	\$ 65,353,373	608	73,130	\$ 894	8.31
2018	FRISCO	\$ 287,079,839	1,453	180,000	\$ 1,595	8.07
2018	SHERMAN	\$ 56,761,000	300	40,543	\$ 1,400	7.40
2018	PROSPER	\$ 32,286,000	164	22,650	\$ 1,425	7.24
2018	HIGHLAND VILLAGE	\$ 17,690,427	112	16,100	\$ 1,099	6.96
2018	ALLEN	\$ 127,010,649	709	102,632	\$ 1,238	6.91
2018	ANNA	\$ 8,369,061	92	13,690	\$ 611	6.72
2018	CORINTH	\$ 16,983,894	142	21,320	\$ 797	6.66
2018	PRINCETON	\$ 7,509,623	74	12,822	\$ 586	5.77
2018	MCKINNEY	\$ 136,899,442	757	179,804	\$ 761	4.21
	MEDIAN				\$ 1,022	7.24
2018	MELISSA	\$ 7,219,000	40	12,043	\$ 599	3.32

Based on the continued growth Melissa is experiencing and the reality of the organizational issues Melissa will face if staffing is not addressed, the FY 20 budget proposed staffing increase mainly in Public Safety (3 in Fire Department, 3 in Police Department), as well as addressing salary structures for both departments.

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 FY20, the City will have 87 days of reserves.

WATER AND WASTEWATER FUND

Substantial time was dedicated to the annual water rate review 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 increases for water delivery and sewer treatment were approximately a 2.4% and a 12.5% increase each, respectively.

The Water Fund employees are in the similar position as the General Fund, mainly a minimal number of staffing as compared to the size of the utility system and population.

PUBLIC WORKS DEPARTMENT			
FY19 BUDGET			
CITY COMPARISON OF POSITIONS			
CITY	POPULATION	POSITIONS	POS PER 1,000 POP
PROSPER	25,000	40.0	1.60
ANNA	14,690	23.0	1.57
PRINCETON	14,700	20.0	1.36
CELINA	18,860	22.0	1.17
MELISSA	12,000	4.5	0.38
ALLEN	104,636	88.0	0.84
PLANO	281,390	153.0	0.54

CITY OF MELISSA ANNUAL BUDGET FY20

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

The City is recommending the wholesale increase be distributed through the volumetric rates for both water and sewer. The savings to the system due to membership conversion allows these wholesale increases to be reduced to a minimal 2% increase to the average customer. 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 in future years.

City of Melissa Actual & Projected Revenue Requirements Financial Summary - Water & Wastewater		
Description	Actual 2019	Proposed 2020 w/ 100% Wholesale increase passed through
Average Monthly Bill @ X Gal:	7,198	6,906
Water	\$ 62.45	\$ 61.34
Winter Quarter Average/Median	4,475	4,215
Wastewater	\$ 53.32	\$ 54.84
Garbage	\$ 14.18	\$ 14.18
TOTAL	\$ 129.96	\$ 130.36
Difference		\$ 0.40
Difference		0.31%

SPECIAL REVENUE FUNDS

Melissa Industrial and Economic Development Corporation- MIEDC

The $\frac{1}{2}\%$ sales tax, authorized by Melissa voters, is restricted for job creation and general economic development activities. This fund includes expenses for participating in various infrastructure projects including wastewater and transportation. Sales tax revenue projections for FY20 were calculated using the estimated collections through the end of this fiscal year. The estimated revenue for MIEDC for FY20 is \$600,000.

Melissa Community Economic Development Corporation-MCEDC

Melissa citizens also approved an additional $\frac{1}{2}\%$ sales tax for community and economic development which is also restricted by law. Sales tax revenue projections for this fund were calculated using the same method as the MIEDC. This fund includes expenses for the sports complex, parks maintenance, and debt. The estimated revenue for MIEDC for FY20 is \$600,000.

CITY OF MELISSA ANNUAL BUDGET FY20

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

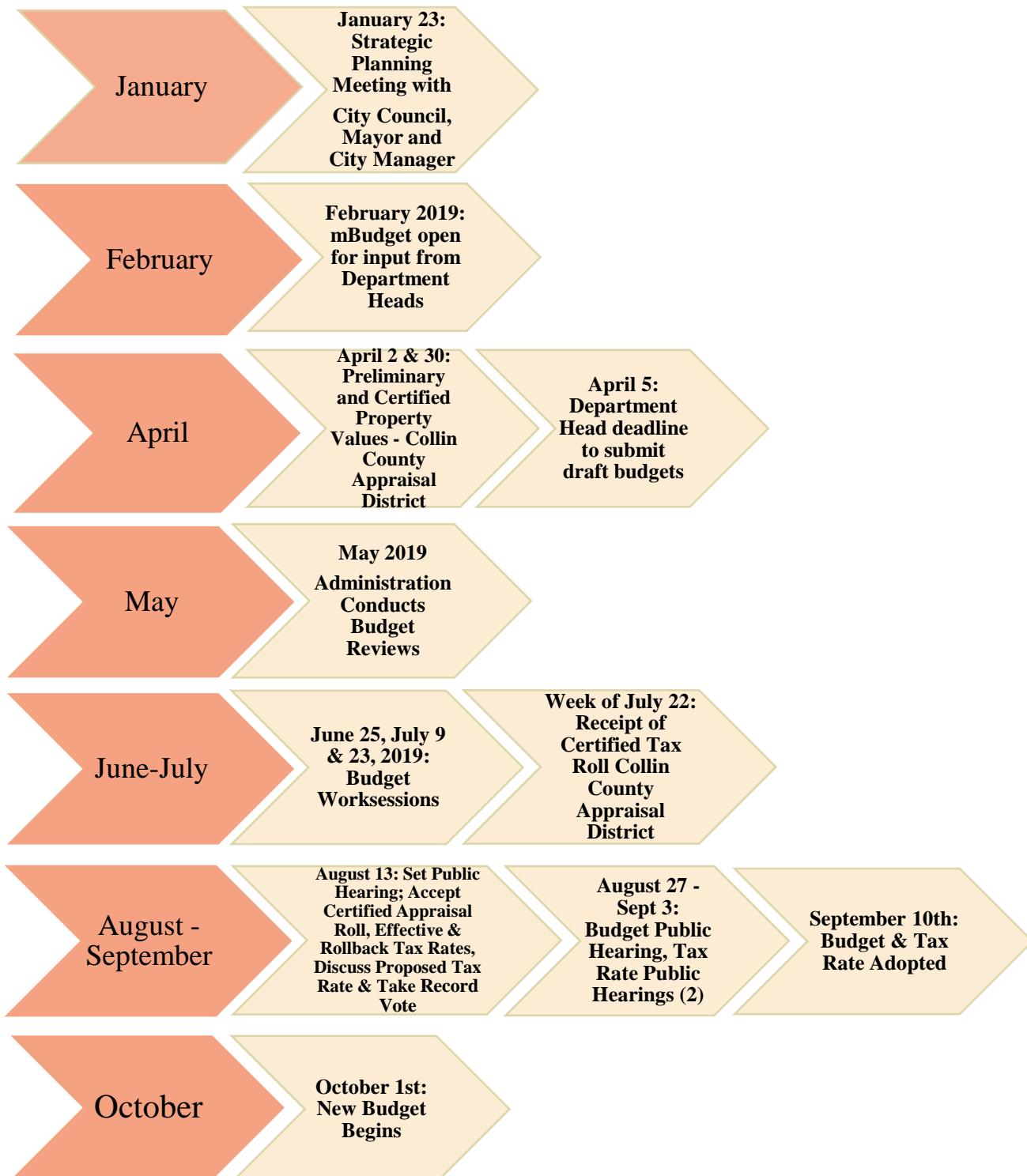
Budget Process

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



CITY OF MELISSA ANNUAL BUDGET FY20

Budget Calendar FY20



CITY OF MELISSA ANNUAL BUDGET FY20

Budget Preparation Procedures & Policies

The Budget Process began this year with the Council Strategic Planning Meeting on January 23, 2019.

Certified Property Values were received on July 15, 2019.

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 25, July 9 and July 23, 2019. Key points of FY19-20 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 tax rate were held prior to adoption with two (2) held on August 27 and one (1) on Sept 3, 2019. 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 10, 2019.

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.

CITY OF MELISSA ANNUAL BUDGET FY20

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 initiate a Five-Year Forecast for each fund. The forecast will include estimated operating costs and revenues of future capital improvements included in the capital budget.
- **Asset Inventory** – Fixed assets include equipment, computers, furniture and vehicles. Once purchased, all capital items are maintained in the physical inventory until disposed. All vehicles are maintained for maximum life and use through each department's fleet management and maintenance programs.

Revenue Policies

- **Revenue Diversification** - The City will strive to identify new revenue streams for the organization. These 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 General Fund and Enterprise Fund is maintained for the purpose of providing for emergency and other unplanned expenditures and revenue shortfalls.

CITY OF MELISSA ANNUAL BUDGET FY20

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

Financial Reporting

- **GFOA Distinguished Budget Award** - The City of Melissa will annually submit the Operating Budget to the Government Finance Officers Association of America's (GFOA) Distinguished Budget Award Program. The budget document will address comments and suggestions by the GFOA review to continuously improve the quality and usefulness of the budget document.



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

Investment Policies

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

Purchasing Policies

- **Purchasing Policies and Procedures** – It is the policy of the City of Melissa to assure fair and competitive access by responsible vendors/contractors to the purchasing requirements of the City and to conduct business activities in such a manner as to foster public confidence in the integrity of the City of Melissa. The City of Melissa adheres to all State of Texas laws and regulations as set forth in the State of Texas Local Government Code ("LGC"), as amended, and as published in the City's Purchasing Manual and as approved by the City Council of the City of Melissa, Texas.

Donation Policies

- **Donation Policies and Procedures** – It is the policy of the City of Melissa that the decisions on acceptance of a financial gift for capital projects are made in a consistent manner and are appropriate for the purposes of the City of Melissa. This policy is directed for donations that exceed \$50,000.00 and can be designated for transportation, wastewater or water projects. Should the City of Melissa be notified that an outside person or organization is willing to donate funds for a particular capital improvement project, said donation will be made the subject of a Developers Agreement to outline the purpose and terms for the use of said donation and will be subject to City Council approval. The Melissa City Council reserves the right to accept or decline any financial donation for any reason.

Fund Overview

Fund Descriptions

Fund Structure

General Fund Overview

Water Fund Overview



Fund Descriptions

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

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

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

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

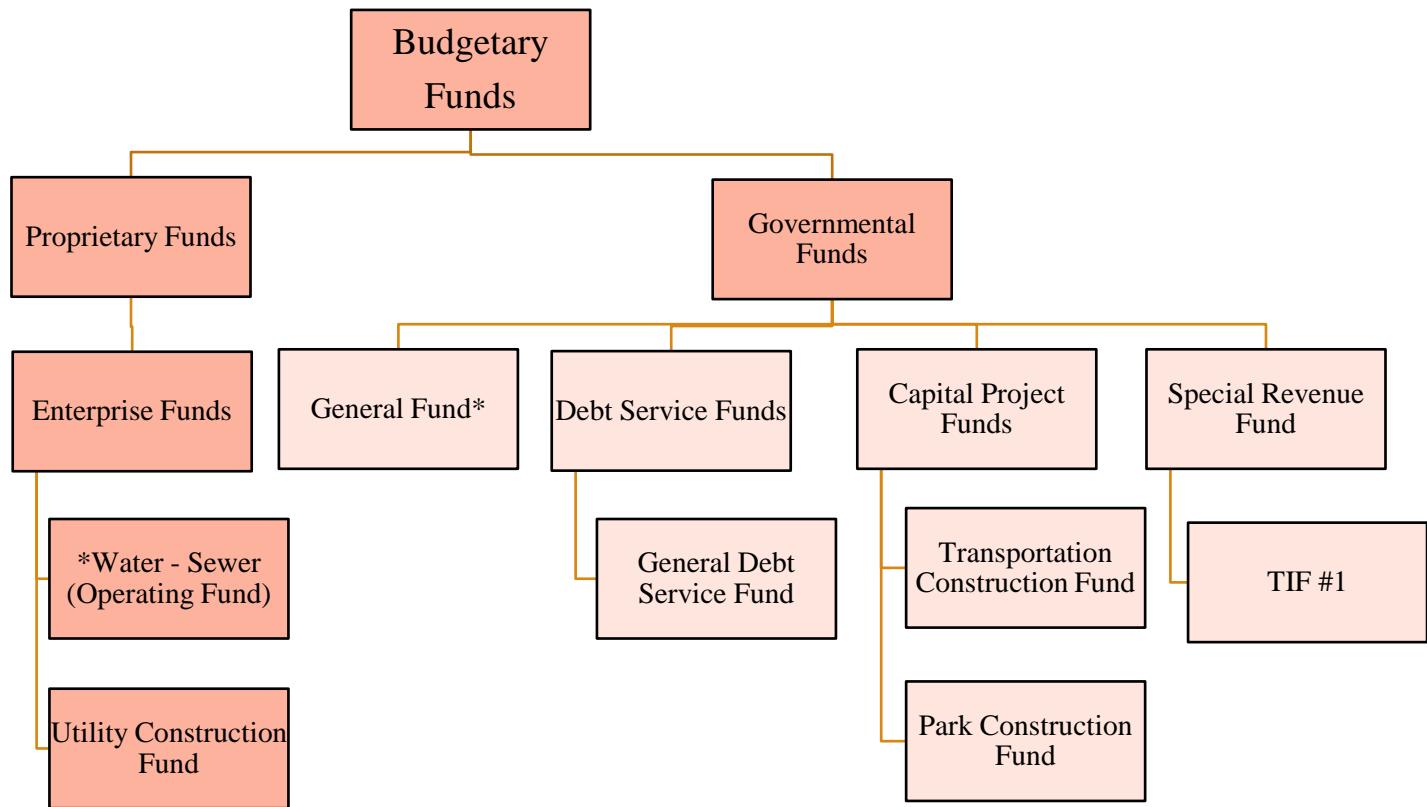
Debt Service Funds: Debt Service Funds account for the payment of long-term principal and interest, as well as, the accumulation of money for the repayment of debt payable in installments. For the General Debt Service Fund, the revenue sources are general taxes, 4A and 4B contributions, and transfers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

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

Special Financing Fund: The Tax Increment Financing (TIF) #1 Fund accounts for the operations and improvements within the TIF Zone and accumulation of money for the repayment of the 2006, 2009, and 2018 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.

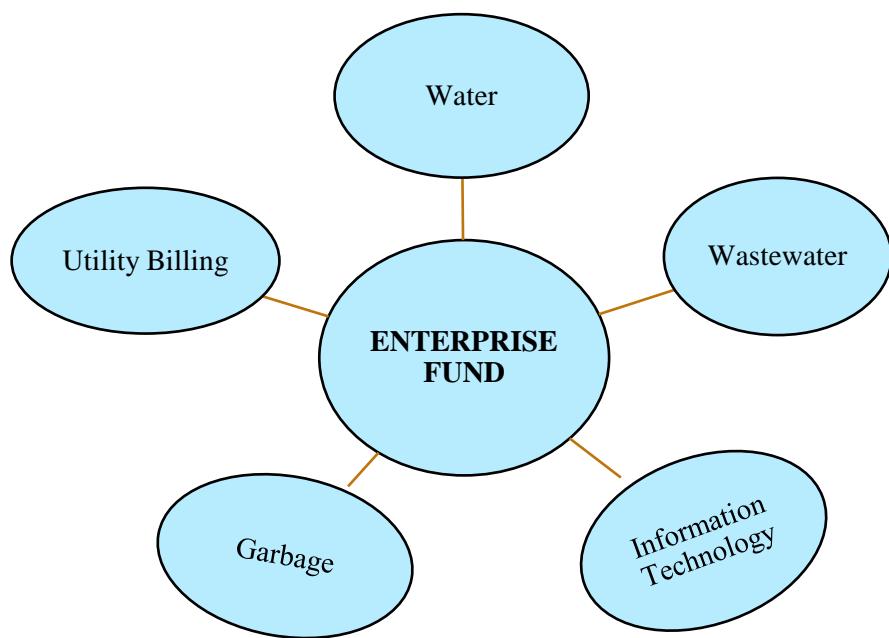
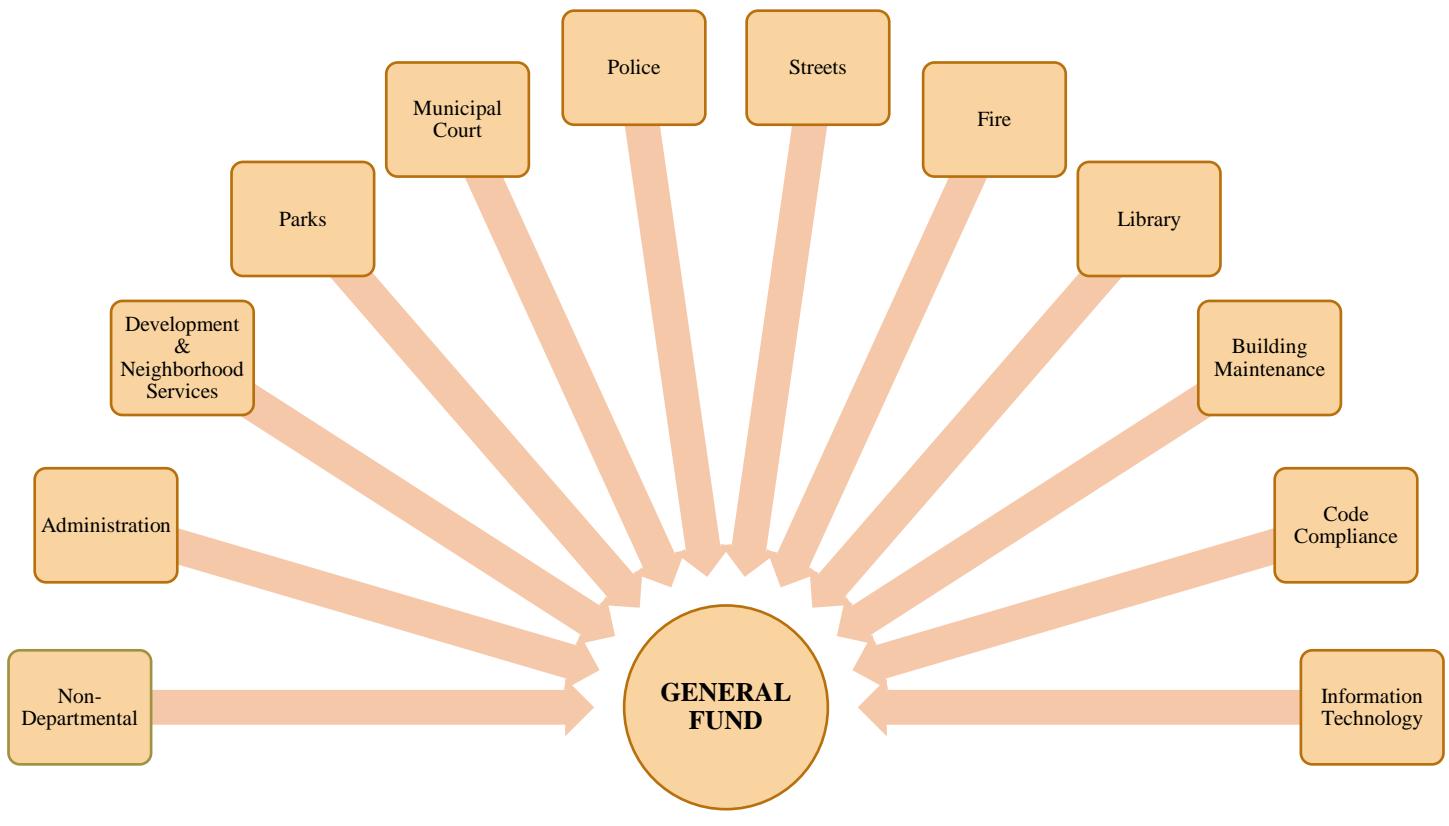
CITY OF MELISSA ANNUAL BUDGET FY20

Fund Structure



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

CITY OF MELISSA ANNUAL BUDGET FY20



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 FY20 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

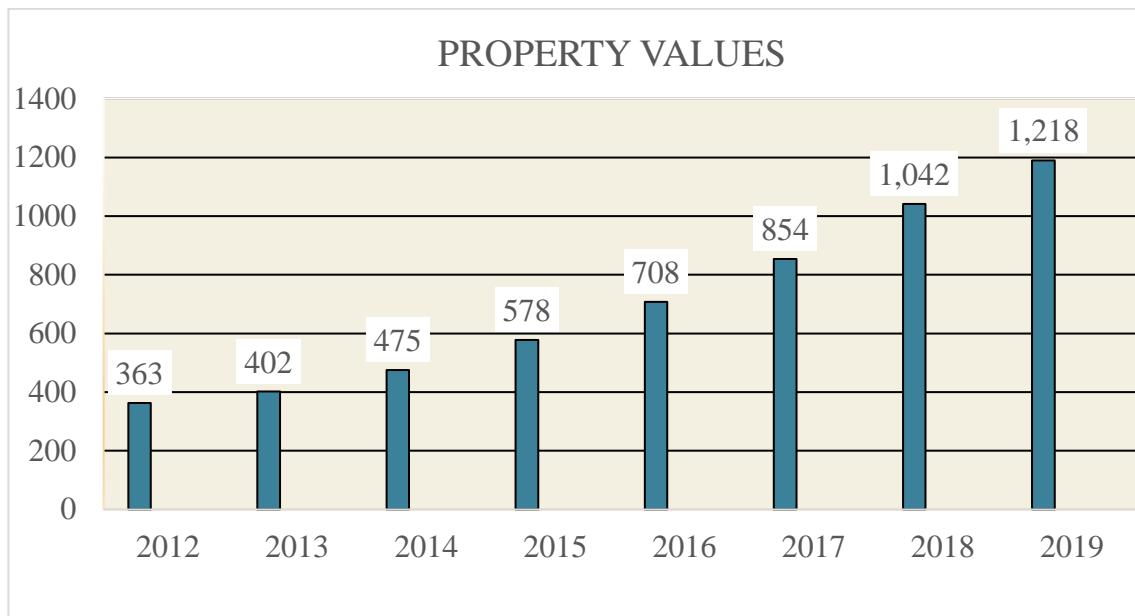


Property Values

According to information obtained by Collin County Central Appraisal District, the certified assessed value in the City of Melissa is approximately \$1.218 billion, an overall increase of \$176 million or 17% from the preceding year. From a historical perspective, assessed property values have increased \$855 million since 2012, as illustrated in the following chart:

CITY OF MELISSA ANNUAL BUDGET FY20

Dollars (in Millions)



Proposed Tax Rate

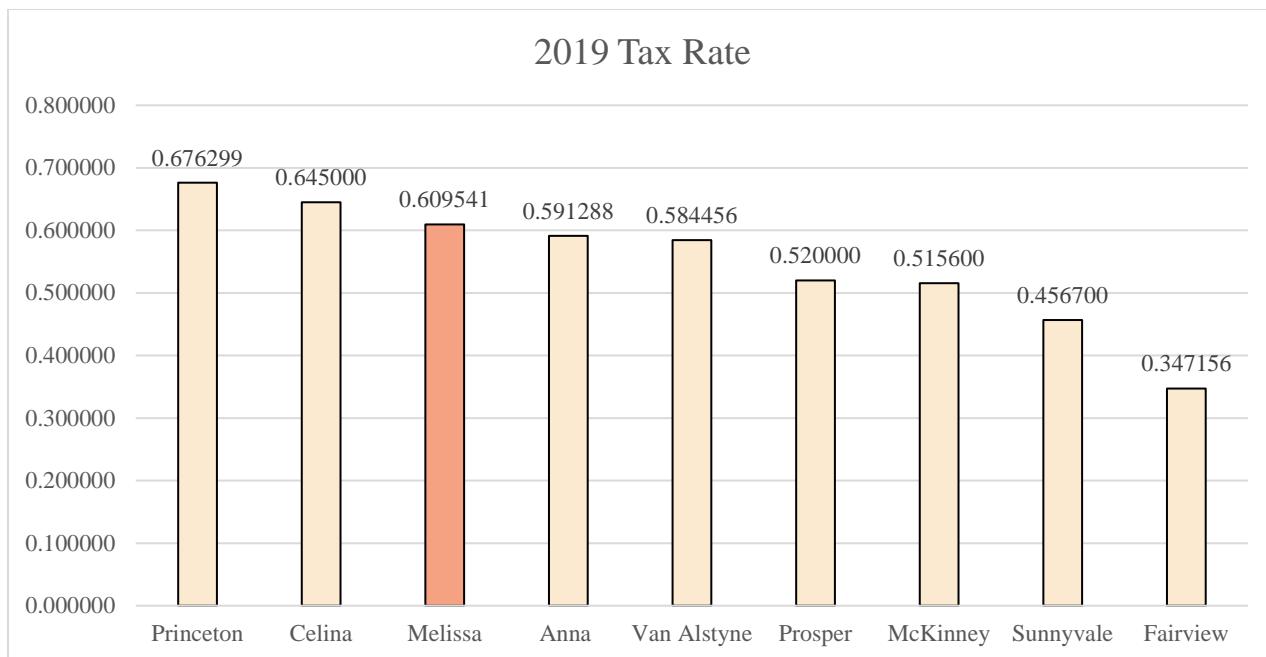
Property tax is by far the largest source of revenue in the City of Melissa General Fund. Property tax is collected by Collin County and distributed to the City. The City's property tax is to **remain at the rate of \$.609541 for 2020**. The average single family home value is estimated at \$298,000, an increase from \$285,000 in the previous year. The City experienced a 6.21% 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
2019	0.609541	1,218,000,000
Table of Typical City Tax Bill		
	Average Home Value	City Tax
FY 2020	\$298,000	\$1,816.43
FY 2019	\$285,000	\$1,737.19
		\$79.24

CITY OF MELISSA ANNUAL BUDGET FY20

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



FISCAL YEAR 2019 TAX RATES

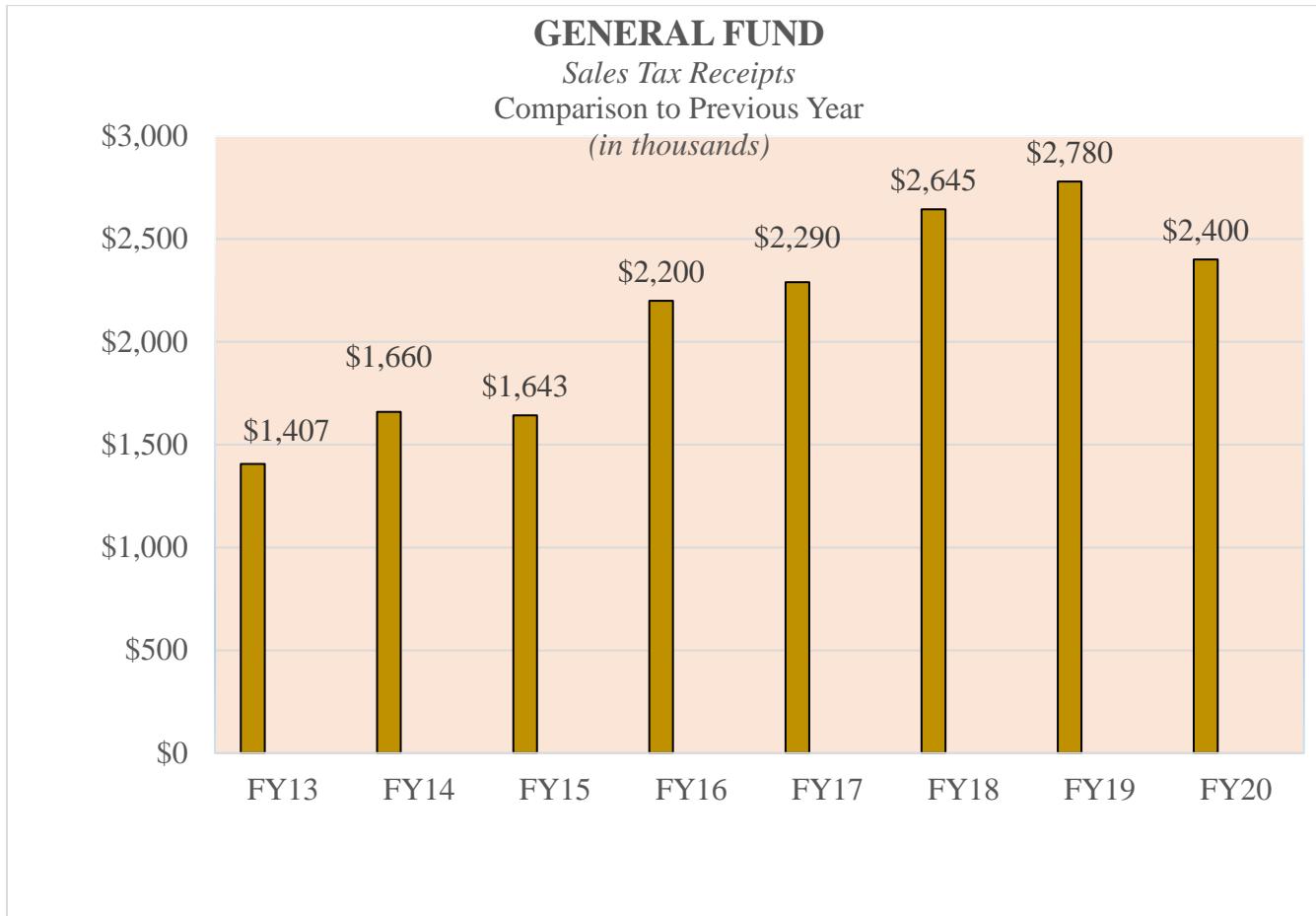
City	O&M	I&S	Total
Princeton	0.394076	0.282223	0.676299
Celina	0.453683	0.191317	0.645000
Melissa	0.460931	0.148610	0.609541
Anna	0.451540	0.139748	0.591288
Van Alstyne	0.480566	0.103890	0.584456
Prosper	0.367500	0.152500	0.520000
McKinney	0.355393	0.160207	0.515600
Sunnyvale	0.357000	0.099700	0.456700
Fairview	0.230180	0.116976	0.347156

CITY OF MELISSA ANNUAL BUDGET FY20

Sales Tax

Sales Tax is the second largest source of revenue to the City's General Fund, making up \$1,200,000 or 13% 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 \$2,400,000.

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 FY20

General Fund Expenditures

The General Fund budget, distributed as follows:

Function	General Fund Total	Percentage of Total
Police	\$2,151,858	24%
Fire	\$1,929,720	21%
Development & Neighborhood Services	\$1,198,018	13%
Administration	\$ 966,264	11%
Non-Departmental	\$ 932,606	10%
Parks	\$ 584,699	6%
Streets	\$ 360,299	4%
Library	\$ 330,178	4%
Municipal Court	\$ 298,414	3%
I/T	\$ 225,775	2%
Building Maintenance	\$ 119,293	1%
Code Enforcement	\$ 86,248	1%

CITY OF MELISSA ANNUAL BUDGET FY20

Personnel Services Overview

The total Personnel Services account for 53% of the General Fund budget. The City's personnel schedule has remained very lean, due in large part of the policy direction to reinvest tax base growth back into the community. The organization needs to grow in order to deliver the same level of services the community expects. This budget adds three (3) Full Time Fire Fighters/Paramedics, two (2) Police Patrol Officers, one (1) Police Administrative Sergeant, one (1) PT Administrative Intern, and one (1) Full Time Development Assistant.

GENERAL FUND STAFFING													
	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	GROWTH
GENERAL GOVERNMENT	4.00	4.00	4.00	4.00	4.50	4.50	5.00	5.00	5.00	7.00	7.00	6.50	62.50%
DEVELOPMENT SVCS	3.00	3.00	3.00	3.00	2.00	2.00	2.00	2.50	2.50	2.50	2.50	3.50	16.67%
CODE ENFORCEMENT	-	-	1.00	1.00	-	-	-	1.00	1.00	1.00	1.00	1.00	100.00%
PARKS & RECREATION	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00	3.00	3.00	3.00	200.00%
MUNICIPAL COURT	2.50	2.50	2.00	2.00	2.50	2.50	1.50	1.50	2.00	2.00	2.00	1.50	-40.00%
POLICE	9.00	9.50	9.50	9.50	10.00	11.00	11.00	11.00	12.00	13.00	13.00	16.50	44.44%
STREETS	1.00	1.00	1.00	1.00	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	-50.00%
FIRE	1.50	1.50	2.00	2.00	4.50	5.00	5.00	9.00	9.00	9.00	10.50	13.50	600.00%
LIBRARIES	2.50	2.50	2.00	2.00	3.00	3.50	4.00	4.00	4.00	4.00	4.50	4.50	80.00%
BUILDING MAINTENANCE	0.50	-	-	-	-	-	-	-	-	-	-	-	-100.00%
TOTAL	25.00	25.00	25.50	25.50	27.00	29.50	29.50	36.00	38.00	42.00	44.00	50.50	102.00%
POPULATION	4,864	5,064	5,383	6,039	6,545	7,416	8,522	9,317	10,370	12,043	14,354	16,865	246.73%
STAFF PER 1,000 POP	5.14	4.94	4.74	4.22	4.13	3.98	3.46	3.86	3.66	3.49	3.07	2.99	-41.74%

Even with the additional personnel, the City's staffing per 1,000 measure is 2.99, as opposed to the median 7.24 per 1,000 population shown in the chart below.

CITY COMPARISON OF POSITIONS AND GENERAL FUND EXPENDITURES						
FISCAL YEAR	CITY	GENERAL FUND EXPENDITURES	POSITIONS	POPULATION	EXP PER CAPITA	POS PER 1,000 POP
2018	DENISON	\$ 19,881,157	244	24,380	\$ 815	10.01
2018	CELINA	\$ 16,358,411	158	16,000	\$ 1,022	9.88
2018	PLANO	\$ 294,424,411	2,450	282,700	\$ 1,041	8.67
2018	FLOWER MOUND	\$ 65,353,373	608	73,130	\$ 894	8.31
2018	FRISCO	\$ 287,079,839	1,453	180,000	\$ 1,595	8.07
2018	SHERMAN	\$ 56,761,000	300	40,543	\$ 1,400	7.40
2018	PROSPER	\$ 32,286,000	164	22,650	\$ 1,425	7.24
2018	HIGHLAND VILLAGE	\$ 17,690,427	112	16,100	\$ 1,099	6.96
2018	ALLEN	\$ 127,010,649	709	102,632	\$ 1,238	6.91
2018	ANNA	\$ 8,369,061	92	13,690	\$ 611	6.72
2018	CORINTH	\$ 16,983,894	142	21,320	\$ 797	6.66
2018	PRINCETON	\$ 7,509,623	74	12,822	\$ 586	5.77
2018	MCKINNEY	\$ 136,899,442	757	179,804	\$ 761	4.21
	MEDIAN				\$ 1,022	7.24

Operations Overview

The Operational line items cover all associated costs for providing services and conducting the normal course of business. The line items total 45% of the General Fund budget, an equivalent level with the previous year. Several service and personnel expansions were approved in the FY20 budget, mainly those related to beautification, cleanliness, safety, and community engagement within the community to help meet City Council's priorities.

CITY OF MELISSA ANNUAL BUDGET FY20

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 FY20, 2% of the General Fund budget is allocated to routine capital purchases, consisting of annual payments for equipment such as patrol cars and fire apparatus.

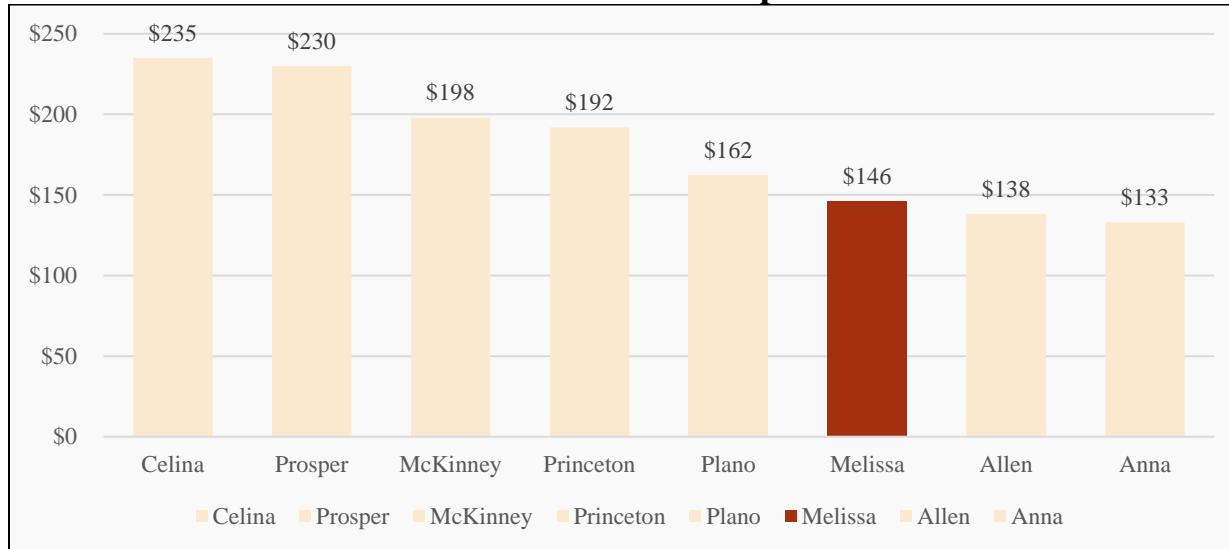
The Capital Improvement Plans for city infrastructure are designed to allow the City the opportunity to get ahead of the infrastructure demand and place itself in a positive position to begin the planning and installation of infrastructure that helps facilitate advanced economic development for Melissa. The FY19 budget concluded the City's first ten-year CIP, and the continuation of the projects initiated in FY19 will continue in FY20.

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 \$4,002,795.80 in the General Debt Services Fund budget. Funding sources include general taxes, 4A and 4B contributions, TIF Fund and Transportation Impact 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.

2018 Annual Debt Per Capita Cost



CITY OF MELISSA ANNUAL BUDGET FY20

Reserve Funds

The City will end FY20 with approximately 87 days of operating Fund Balance (FB). In FY20, 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. 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	\$2,065,250	\$9,183,372	\$9,083,372	\$2,165,250

TIF Transfer

The policy decision to begin construction of the new City Hall facility in 2009 was approved by the City Council with the understanding that the General Fund would need to help support the TIF district in the beginning years. The proforma for the facility was created with an annual allocation from the General Fund to the TIF fund when necessary. The TIF Board then approved a reimbursement resolution that will reimburse the City any and all funds contributed at such point in time as the TIF fund is self-sustaining. For FY20, the TIF fund is self-sufficient and research is being completed into additional approved projects that can be incorporated into 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 FY20, water sales are estimated to be approximately \$5,129,264 and wastewater revenues are estimated at \$3,131,625. 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 FY20.

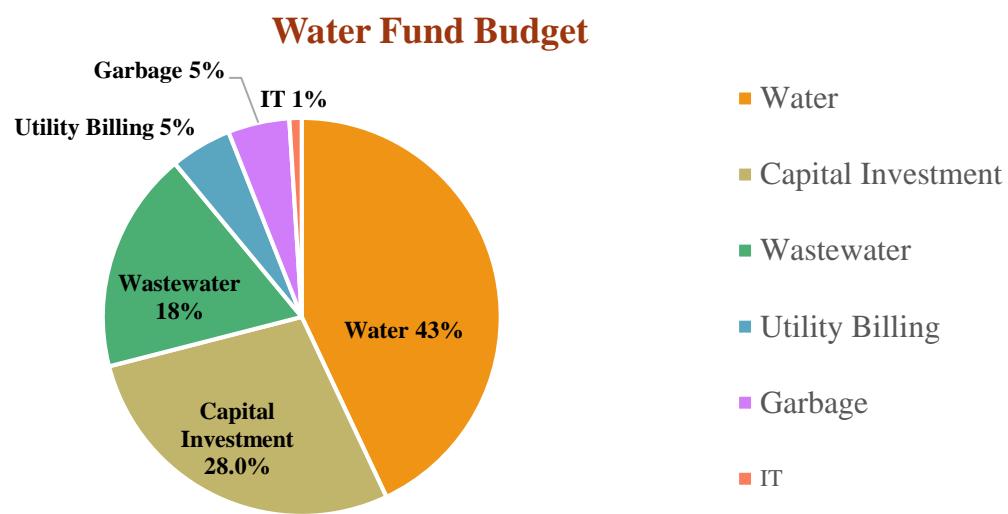


Expenditures

The FY20 budget reflects an increase in water costs due to 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	\$4,247,075	43%
Capital Investment	\$2,765,550	28%
Wastewater	\$1,770,928	18%
Utility Billing	\$513,874	5%
Garbage	\$495,440	5%
IT	\$ 45,074	1%



CITY OF MELISSA ANNUAL BUDGET FY20

Personnel Services Overview

Personnel Services account for 9% of the Enterprise Fund budget.

Enterprise Fund	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20
Water/Wastewater	4.5	4.5	4.5	4.5	3.5	4.5	4.5	7.5
Utility Billing	3.0	3.5	3.5	3.5	3.5	2.5	2.5	2.5
Enterprise Fund Total	7.5	8.0	8.0	8.0	7.0	7.0	7.0	10

Operations Overview

The Operational line items cover all associated costs for providing services and conducting the normal course of business. The line items total 61% of the Water Fund budget.

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 FY20, 1% of the Enterprise Fund budget is allocated to routine capital purchases.

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

Budget Assumptions

- Increase of NTMWD wholesale rate of 2.4% for purchase of water;
- Increase of NTMWD wholesale rate of 12% for wastewater treatment/transmission;
- Growth in meters ~ 500;
- CGMA debt reallocation;
- NTMWD wastewater membership status is included;
- New debt assumed for SH5 utility relocations for reconstruction of SH5; and
- Adding Public Works staff to maintain focus on leak detection and repair and system growth

Financial Summary

General Fund Summary
Water Fund Summary



CITY OF MELISSA ANNUAL BUDGET FY20

Total Funds Budget Overview

City of Melissa Total Funds Budget Overview					
Description	Actual FY17	Actual FY18	Adopted FY19	Estimated FY19	Adopted FY20
REVENUES by Fund					
General Fund	14,214,748	12,613,530	7,635,077	11,665,769	9,183,372
Water Fund	6,909,877	8,467,298	9,659,352	9,288,286	9,982,016
TIF #1	663,240	777,912	996,426	995,107	1,204,415
General Debt Svc Fund	2,351,676	3,409,651	4,049,751	4,293,888	4,002,796
Total Revenues	24,139,541	25,268,391	22,340,606	26,243,051	24,372,599
Bond Proceeds	21,172,259	13,986,598			
Grant Proceeds	-	-	-	-	-
Other	-	-	-	-	-
TOTAL	45,311,800	39,254,989	22,340,606	26,243,051	24,372,599
APPROPRIATIONS by Fund					
General Fund	23,557,845	9,048,779	7,635,077	11,892,946	9,183,372
Water Fund	4,719,734	6,008,797	6,783,036	6,625,325	7,072,390
TIF #1	696,825	695,950	819,050	813,659	812,831
General Debt Svc Fund	2,351,676	3,185,475	4,049,052	4,011,774	4,002,796
Utility Debt	1,861,425	2,076,904	2,708,749	2,591,803	2,840,550
Total Appropriations	42,407,989	21,015,905	51,805,326	25,935,507	23,911,939

** Detailed Fund Balances on page 48

CITY OF MELISSA ANNUAL BUDGET FY20

General Fund Summary

City of Melissa General Fund Summary					
Description	Actual FY17	Actual FY18	Adopted FY19	Estimated FY19	Adopted FY20
REVENUES					
Current Property Taxes	2,786,136	3,279,279	3,821,290	3,689,157	4,677,425
Delinquent Property Taxes	26,572	201,236	25,000	47,673	40,000
Penalties & Interest	12,518	40,188	12,000	29,473	25,000
Fines	459,255	416,680	325,000	428,071	450,000
Sales Tax	1,267,297	1,322,610	1,100,000	1,390,225	1,200,000
Franchise Fees/Taxes	432,459	479,301	400,000	568,368	540,600
Licenses & Permits	870,977	1,680,903	1,000,000	1,370,705	1,000,000
Fire Department Insurance Reimbursement	43,606	69,043	40,000	52,879	40,000
Platting & Development	968,106	520,415	250,000	336,643	400,000
Lease Revenue	98,651	98,898	98,000	99,885	99,060
Transfer In	5,120,611	309,556	193,187	450,565	193,187
Interest	43,021	142,691	120,000	364,457	360,000
Park Maintenance/Support	69,489	65,799	30,000	30,000	30,000
Park Rental Fees	915	59,705	50,000	70,053	50,000
Fire Dept/Collin County	42,866	42,808	43,000	43,155	43,000
Misc Income	83,707	63,939	21,000	53,677	28,500
Collin County/ Library	14,308	7,600	-	-	-
Library Misc	14,016	19,386	6,600	12,039	6,600
Grant Proceeds	45,043	78,494	-	-	-
Bond Proceeds	21,172,259	13,986,598	-	-	-
Road Escrow Funds	175,000	-	-	-	-
Road Impact Funds	982,153	2,502,253		1,779,064	-
Park Escrow Funds					
Park Development Fee Funds	433,753	984,750		711,000	-
Tree Landscape Escrow	224,289	91,800		-	-
Other Revenue		136,195		138,681	-
Designated Fund Special Projects			100,000		-
Fund Balance Contribution					
Total Revenues	35,387,005	26,600,128	7,635,077	11,665,769	9,183,372
APPROPRIATIONS					
Administration	17,486,511	1,260,564	1,023,587	3,634,547	966,264
Non-Departmental	1,288,758	1,700,893	784,320	1,205,659	932,606
Development & Neighborhood Services	1,025,633	1,330,100	954,881	1,311,192	1,198,018
Code Compliance	70,795	87,184	77,810	98,211	86,248
Parks	318,320	629,191	476,287	1,085,168	584,699
Municipal Court	298,369	291,034	320,771	315,086	298,414
Police	1,255,872	1,447,301	1,572,187	1,638,493	2,151,858
Streets	276,269	325,265	271,753	374,204	360,299
Fire	1,231,718	1,500,717	1,485,492	1,630,444	1,929,720
Information Technology		136,422	202,106	205,009	225,775
Library	219,648	251,312	270,841	284,034	330,178
Building Maintenance	85,948	88,796	95,042	110,899	119,293
Total Appropriations	23,557,841	9,048,779	7,535,077	11,892,946	9,183,372

CITY OF MELISSA ANNUAL BUDGET FY20

General Fund Summary by Category

City of Melissa					
General Fund Summary by Category					
Description	Actual FY17	Actual FY18	Adopted FY19	Estimated FY19	Adopted FY20
REVENUES					
Current Property Taxes	2,786,136	3,279,279	3,821,290	3,689,157	4,677,425
Delinquent Property Taxes	26,572	201,236	25,000	47,673	40,000
Penalties & Interest	12,518	40,188	12,000	29,473	25,000
Fines	459,255	416,680	325,000	428,071	450,000
Sales Tax	1,267,297	1,322,610	1,100,000	1,390,225	1,200,000
Franchise Fees/Taxes	432,459	479,301	400,000	568,368	540,600
Licenses & Permits	870,977	1,680,903	1,000,000	1,370,705	1,000,000
Fire Department Insurance Reimbursement	43,606	69,043	40,000	52,879	40,000
Platting & Development	968,106	520,415	250,000	336,643	400,000
Lease Revenue	98,651	98,898	98,000	99,885	99,060
Transfer In	5,120,611	309,556	193,187	450,565	193,187
Interest	43,021	142,691	120,000	364,457	360,000
Park Maintenance/Support	69,489	65,799	30,000	30,000	30,000
Park Rental Fees	915	59,705	50,000	70,053	50,000
Fire Dept/Collin County	42,866	42,808	43,000	43,155	43,000
Misc Income	83,707	63,939	21,000	53,677	28,500
Collin County/ Library	14,308	7,600	-	-	-
Library Misc	14,016	19,386	6,600	12,039	6,600
Grant Proceeds	45,043	78,494	-	-	-
Bond Proceeds	21,172,259	13,986,598	-	-	-
Road Escrow Funds	175,000	-	-	-	-
Road Impact Funds	982,153	2,502,253	-	1,779,064	-
Park Escrow Funds					
Park Development Fee Funds	433,753	984,750	-	711,000	-
Tree Landscape Escrow	224,289	91,800	-	-	-
Other Revenue		136,195	-	138,681	-
Designated Fund Special Projects			100,000		-
Fund Balance Contribution					
Total Revenues	35,387,005	26,600,128	7,635,077	11,665,769	9,183,372
APPROPRIATIONS					
Personnel Services	2,918,006	3,567,881	4,029,769	4,114,308	4,846,576
Operations	3,711,271	5,071,532	3,226,347	5,775,870	4,103,006
Capital	16,892,131	379,460	226,368	1,950,175	180,471
IT Computer Replacement	36,433	29,906	52,593	52,593	53,319
Total	23,557,841	9,048,779	7,535,077	11,892,946	9,183,372

CITY OF MELISSA ANNUAL BUDGET FY20

Water Fund Summary

City of Melissa Water Fund Summary					
Description	Actual FY17	Actual FY18	Adopted FY19	Estimated FY19	Adopted FY20
REVENUES					
Water Sales	3,485,608	4,622,799	5,282,370	4,387,203	5,129,264
Water Sales - unmetered	285,629	(61,122)	50,000	81,378	53,243
Meter Installation Fee	9,400	8,640	-	7,400	-
Penalties & Reconnects	113,314	123,003	100,000	127,008	115,000
Water Tap Fees					
Meter Sales	83,415	169,254	157,500	104,289	185,094
Sewer Sales	1,804,596	2,196,724	2,501,606	2,596,980	3,131,625
Sewer Inspections	10,140	10,640	9,000	14,880	12,000
Sewer Use - City of Anna	5,260	-	100,000	104,170	
Sewer Tap Fees					
Garbage Sales	376,635	414,616	370,000	462,582	495,440
Garbage Administration	86,803	94,723	94,000	108,078	123,951
Bond Proceeds					
Interest	15,143	2,976	2,000	10,228	7,000
Franchise fees	14,995	18,270	15,000	27,275	25,000
Misc Income		73,605		2,353	
W/WW Impact Fees			330,026		157,171
W/WW Tap Fees			100,000		-
4A/4B Throckmorton Sewer Participation	228,532	228,288	227,850	227,850	227,228
NTMWD Participation Stiff Creek Sewer		320,000	320,000	320,000	320,000
Transfer In	390,407	245,582		706,612	
Total Revenues	6,909,877	8,467,998	9,659,352	9,288,286	9,982,016
APPROPRIATIONS					
Water	2,793,462	3,689,055	3,939,627	4,001,730	4,292,149
Wastewater	1,003,354	1,369,804	1,998,581	1,652,515	1,770,928
Garbage	456,319	509,305	373,000	479,494	495,440
Utility Billing	466,599	440,633	471,828	491,586	513,874
Debt	1,861,685	2,076,904	2,708,749	2,591,803	2,840,550
Total	6,581,419	8,085,701	9,491,785	9,217,128	9,912,941

CITY OF MELISSA ANNUAL BUDGET FY20

Fund Balances

City of Melissa Fund Balances					
Description	Actual FY17	Actual FY18	Adopted FY19	Estimated FY19	Proposed FY20
General Fund					
Beginning Fund Balance	2,425,534	3,786,578	5,177,440	5,177,440	5,405,410
Appropriations to Operating Budget					
Designated Funds	1,201,140	1,264,860	285,446	(5,186)	249,105
Undesignated Funds	159,904	126,002	100,000	233,156	100,000
ENDING FUND BALANCE	3,786,578	5,177,440	5,562,886	5,405,410	5,754,515
# of Days of Operating Funds	93	97	91	88	87
Includes:					
Court Building Security Fund	28,302	59,733	59,733	64,233	64,233
Court Technology Fund	61,689	24,671	24,671	20,256	20,256
Economic Development Designated Fund	40,000	60,000	80,000	80,000	100,000
Designated IT Replacement Fund	114,962	83,546	83,546	85,693	139,012
City Hall R&R Fund	70,000	178,063	193,063	193,063	208,063
Special Projects- Designated Fund	1,060,000	2,010,479	2,256,675	2,030,234	2,030,234
Designated Capital Project Fund	380,000	510,000	510,000	510,000	510,000
Designated Tree Landscape Escrow	292,047	375,689	375,689	303,052	303,052
Designated PEG Franchise Fees	10,517	14,777	14,777	19,562	19,562
Designated Body Camera Replacement Fund		5,419	10,838	10,838	15,088
Designated Road Repair & Replacement Fund					156,536
Police Drug & Seizure Acct		22,968	22,968	23,229	23,229
Designated Fund Balances	2,057,518	3,345,346	3,631,960	3,340,160	3,589,265
General Fund Undesignated Balance	1,729,060	1,832,094	1,930,926	2,065,250	2,165,250
Water Fund					
Beginning Fund Balance	1,312,687	1,631,038	2,022,742	1,860,195	1,931,360
Appropriations to Operating Budget					
Undesignated Funds	318,351	229,157	170,567	71,165	69,075
ENDING FUND BALANCE	1,631,038	1,860,195	2,193,309	1,931,360	2,000,435
# of Days of Operating Funds	91	82	84	80	74
TIF Fund					
Beginning Fund Balance	47,140	14,255	96,538	96,217	276,853
Appropriations	32,885				
Additions to Fund		81,962	177,376	181,447	391,584
ENDING FUND BALANCE	14,255	96,217	273,914	277,664	668,437
Transportation Construction Fund					
Beginning Fund Balance				13,223,325	9,643,078
Appropriations				3,580,247	9,643,078
Undesignated Funds	-	-	-	-	-
ENDING FUND BALANCE	-	-	-	9,643,078	0

CITY OF MELISSA ANNUAL BUDGET FY20

Fund Balances cont'd

City of Melissa Fund Balances					
Description	Actual FY17	Actual FY18	Adopted FY19	Estimated FY19	Proposed FY20
Road Impact Fee Funds					
Beginning Fund Balance	1,743,735	2,280,178	3,654,893	3,654,893	4,086,437
Appropriations		735,085	685,084	1,057,468	1,850,000
Additions to Fund	536,443	2,109,800	1,000,000	1,489,012	1,000,000
ENDING FUND BALANCE	2,280,178	3,654,893	3,969,809	4,086,437	3,236,437
Road Escrow Funds					
Beginning Fund Balance	284,685	150,214	362,977	362,977	362,977
Appropriations		134,471			
Additions to Fund			212,763		
ENDING FUND BALANCE	150,214	362,977	362,977	362,977	362,977
Utility Construction Fund					
Beginning Fund Balance	-		8,112,869	8,112,869	7,683,334
Appropriations	-		8,112,869	429,535	7,683,334
Additions to Fund					
ENDING FUND BALANCE	-	8,112,869	-	7,683,334	(0)
Water/Wastewater Tap Fund					
Beginning Fund Balance	-		1,210,353	1,210,353	1,834,990
Appropriations	-				
Additions to Fund				624,637	
ENDING FUND BALANCE	-	-	1,210,353	1,834,990	1,834,990
Water/Wastewater Impact Fee Funds					
Beginning Fund Balance	-		1,541,795	1,541,795	1,669,503
Appropriations	-		330,026	706,612	157,171
Additions to Fund	-	-	-	834,320	1,000,000
ENDING FUND BALANCE	-	1,541,795	1,211,769	1,669,503	2,512,332

Department Summaries

Non-Departmental

Administration

Development & Neighborhood Services

Code Compliance

Parks Department

Municipal Court

Police Department

Streets Department

Fire Department

Library Department

Building Maintenance

Water/Wastewater Department

Utility Billing Department



CITY OF MELISSA ANNUAL BUDGET FY20

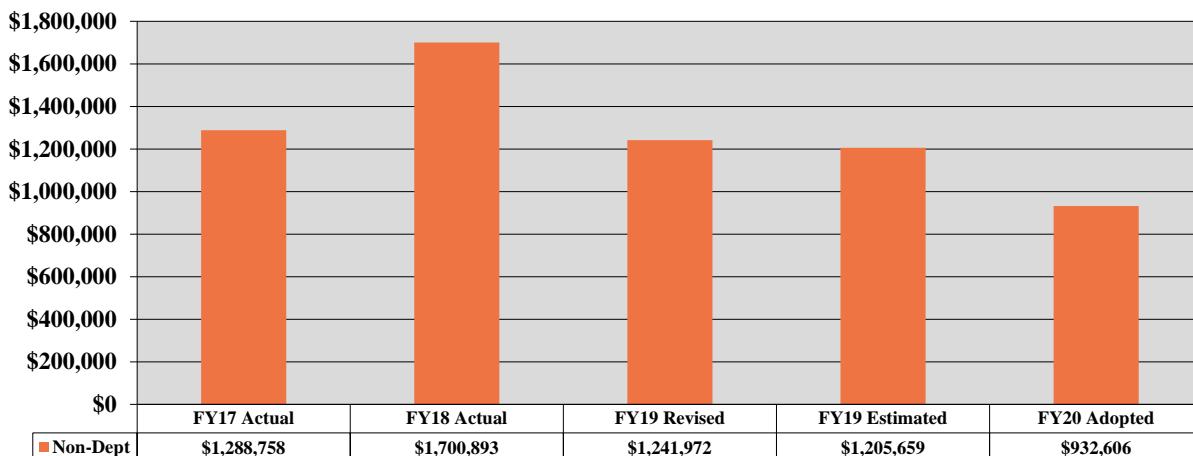
Non-Departmental Summary

PURPOSE STATEMENT:

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

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

Non-Departmental Budget Summary 2017-2020



DEPARTMENT EXPENDITURES:

ITEM	FY17 Actual	FY18 Actual	FY19 Revised	FY19 Estimated	FY20 Adopted
Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operations	\$1,278,341	\$1,691,497	\$1,241,972	\$1,205,659	\$932,606
IT Computer Replacement Program	\$ 10,417	\$ 0	\$ 0	\$ 0	\$ 0
Capital	\$ 0	\$9,396	\$ 0	\$ 0	\$ 0
TOTAL	\$ 1,288,758	\$ 1,700,893	\$ 1,241,972	\$ 1,205,659	\$ 932,606

CITY OF MELISSA ANNUAL BUDGET FY20

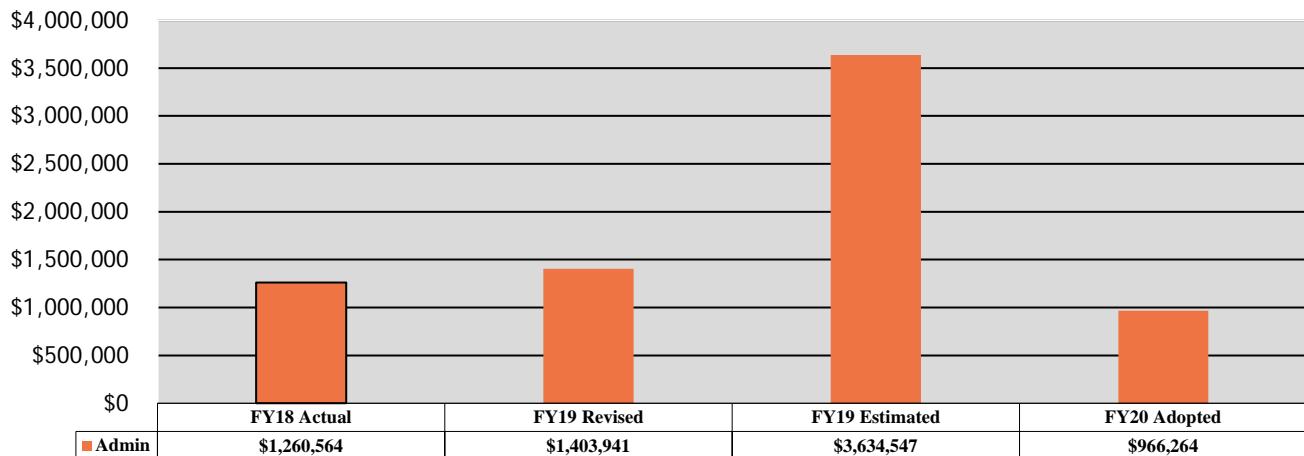
Administration Summary

PURPOSE STATEMENT:

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

SERVICE OVERVIEW: The Administration Department Staff coordinates the operational aspects of the City and facilitates the efforts of the City Manager, City Council, and support roles in responding to the needs of the residents of Melissa. The City Secretary's office is responsible for the administration of City elections, the city-wide Records Management program, and the annual Boards and Commissions appointment process. The overall Administration Budget reflects no change in the personnel schedule and line item/categorical increases reflect the maintenance of the services currently offered by the City of Melissa. The Finance Department provides planning and direction for the City's financial activities, including accounting, budgeting, payroll, accounts payable, financial reporting, and debt administration. The Finance Department coordinates with the external auditor, hired by City Council, to monitor internal controls and provides financial reporting to the citizens of Melissa, the Council, the City Manager, City Department heads, bond holders, MIEDC, MCEDC and other Boards and Commissions.

Administration Department Budget Summary 2017-2020



DEPARTMENT EXPENDITURES:

ITEM	FY18 Actual	FY19 Revised	FY20 Estimated	FY20 Adopted
Personnel	\$ 839,418	\$ 843,168	\$ 882,251	\$ 828,199
Operations	\$ 416,363	\$ 235,803	\$ 511,545	\$ 138,065
IT Computer Replacement Program	\$ 0	\$ 0	\$ 0	\$ 0
Capital	\$ 4,783	\$ 0	\$ 2,240,750	\$ 0
TOTAL	\$ 1,260,564	\$ 1,403,941	\$ 3,634,547	\$ 966,264

CITY OF MELISSA ANNUAL BUDGET FY20

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:

	FY18	FY19 Mid year Changes	FY19 Budgeted	FY20 Adopted
City Manager	1	1	1	1
Finance Director	1	1	1	1
City Secretary	1	1	1	1
Human Resources Manager	1	1	1	1
Accounts Payable	.5	1	1	1
Administrative Assistant	.5	0	0	0
Communications/Technology Director	0	1	1	0
Senior Accountant	0	1	1	1
Administrative Intern				.5
FULL TIME	4	7	7	6
PART TIME	2	0	0	.5

KEY INDICATORS OF PERFORMANCE	FY18 Actual	FY19 Estimated	FY20 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

CITY OF MELISSA ANNUAL BUDGET FY20

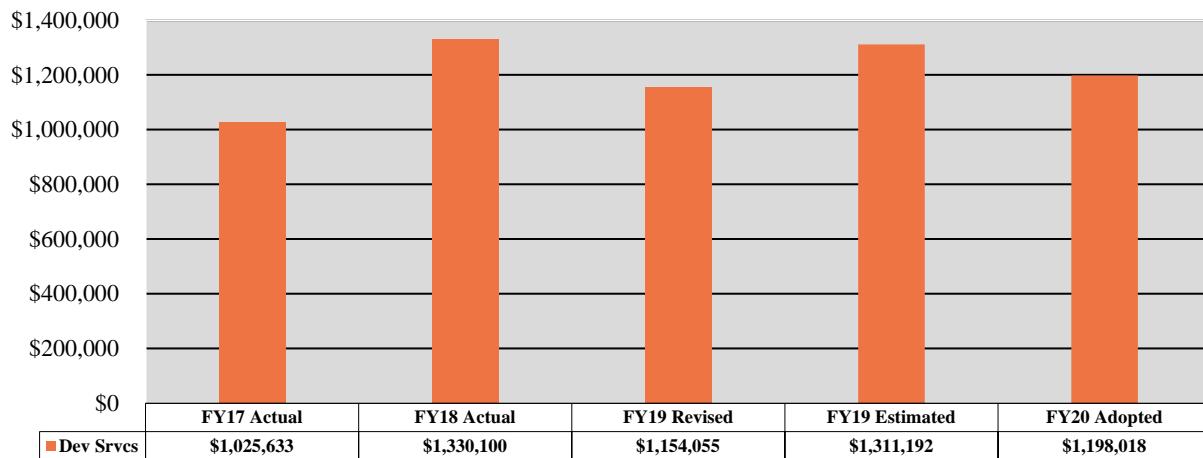
Development & Neighborhood Services Summary

PURPOSE STATEMENT:

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

SERVICE OVERVIEW: The Development & Neighborhood Services Staff coordinates the planning, zoning, platting, and permitting of the City. The overall Development and Neighborhood Services Budget line item/categorical increases reflect the maintenance of the services currently offered by the City of Melissa. Development & Neighborhood Services provides project assistance to citizens, builders & developers.

Development & Neighborhood Services Budget Summary 2017-2020



DEPARTMENT EXPENDITURES:

ITEM	FY17 Actual	FY18 Actual	FY19 Revised	FY19 Estimated	FY20 Adopted
Personnel	\$ 169,384	\$ 161,665	\$ 185,704	\$ 195,660	\$ 273,477
Operations	\$ 849,425	\$ 1,163,633	\$ 968,351	\$ 1,115,533	\$ 924,541
IT Computer Replacement Program	\$ 1,375	\$ 0	\$ 0	\$ 0	\$ 0
Capital	\$ 5,450	\$ 4,802	\$ 0	\$ 0	\$ 0
TOTAL	\$ 1,025,633	\$ 1,330,100	\$ 1,154,055	\$ 1,311,192	\$ 1,198,018

CITY OF MELISSA ANNUAL BUDGET FY20

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.

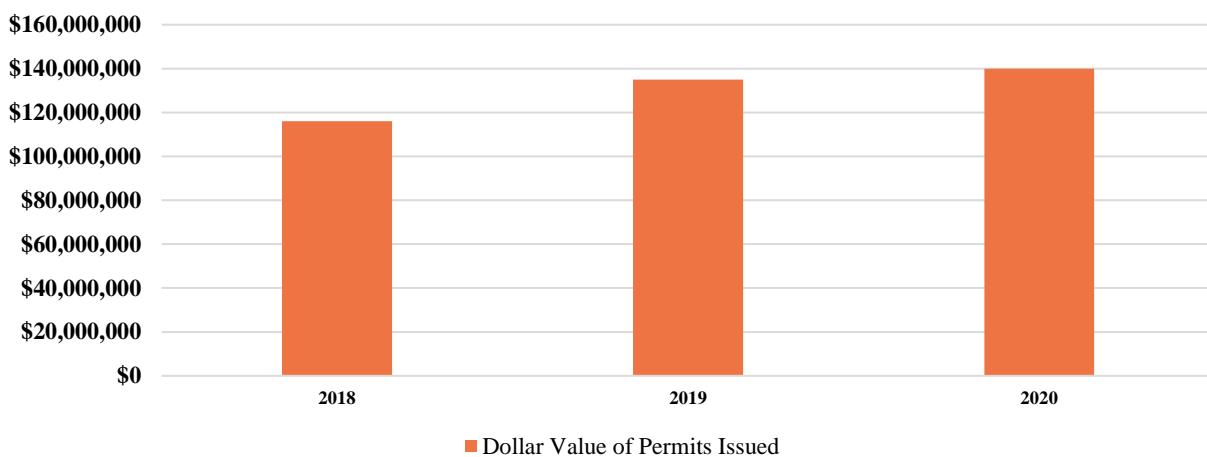
PERSONNEL SCHEDULE:

	FY18	FY19	FY20
Development/Neighborhood Services Director	1	1	1
Permit Clerk *	1.5	1.5	1.5
Development Assistant			1
FULL TIME	2.5	2.5	3.5

* Note: Shares 1 Clerk with Utility Billing

KEY INDICATORS OF PERFORMANCE	FY18 Actual	FY19 Estimated	FY20 Projected
Number of residential permits issued	450	525	530
Total # Permits Issued	1,570	1,600	1,660
Total Dollar Value of Permits Issued	\$116,000,000	\$135,000,000	\$140,000,000

Dollar Value of Permits Issued



CITY OF MELISSA ANNUAL BUDGET FY20

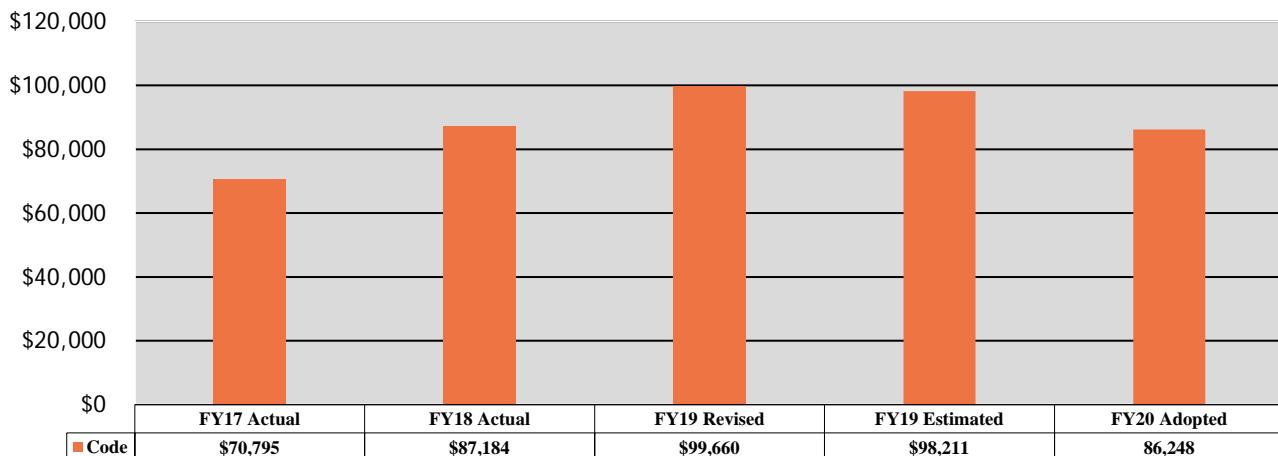
Code Compliance Department Summary

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.

Code Compliance Department Budget Summary 2017-2020



DEPARTMENT EXPENDITURES:

ITEM	FY17 Actual	FY18 Actual	FY19 Revised	FY 19 Estimated	FY20 Adopted
Personnel	\$ 46,363	\$ 71,150	\$ 71,445	\$ 70,905	\$ 73,458
Operations	\$ 23,922	\$ 16,034	\$ 28,215	\$ 27,307	\$ 12,790
IT Computer Replacement Program	\$ 510	\$ 0	\$ 0	\$ 0	\$ 0
Capital	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL	\$ 70,795	\$ 87,184	\$ 99,660	\$ 98,211	\$ 86,248

CITY OF MELISSA ANNUAL BUDGET FY20

PERSONNEL SCHEDULE:

	FY18	FY19	FY20
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	FY18 Actual	FY19 Estimated	FY20 Projected
% 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	200
# of Hours of Training	40	40	40

CITY OF MELISSA ANNUAL BUDGET FY20

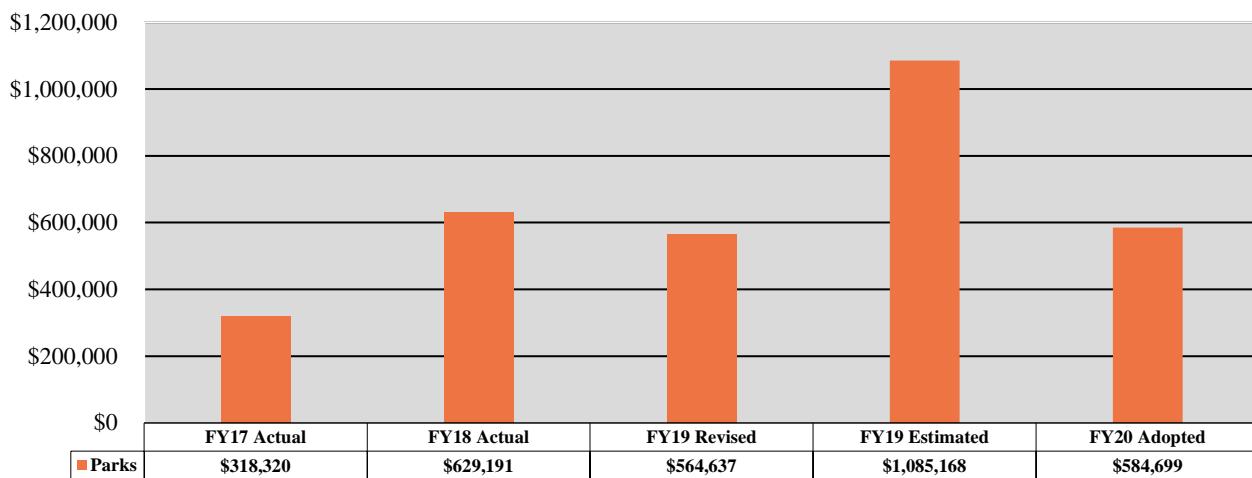
Parks Department Summary

PURPOSE STATEMENT:

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

SERVICE OVERVIEW: The Parks Department maintains the grounds, playground equipment, and city recreation facilities. The Parks Department works as a liaison between the City and maintenance contractors. In addition, 40 acres of the Z-PLEX 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. In 2019 an additional 16 acres of the Z-PLEX Sports Facility was developed and is now maintained by the City.

Parks Department Budget Summary 2017-2020



DEPARTMENT EXPENDITURES:

ITEM	FY17 Actual	FY18 Actual	FY19 Revised	FY19 Estimated	FY20 Adopted
Personnel	\$ 115,552	\$ 182,282	\$ 230,143	\$ 240,825	\$ 240,373
Operations	\$ 197,287	\$ 352,389	\$ 329,689	* \$ 638,118	\$ 344,326
IT Computer Replacement Program	\$ 675	\$ 0	\$ 0	\$ 0	\$ 0
Capital	\$ 4,805	\$ 94,520	\$ 4,805	\$ 206,225	\$ 0
TOTAL	\$ 318,320	\$ 629,191	\$ 564,637	\$ 1,085,168	\$ 584,699

* Country Ridge Phase 1 (\$256,000) and Melissa Road Median Upgrades (\$73,000)

CITY OF MELISSA ANNUAL BUDGET FY20

PERSONNEL SCHEDULE:

	FY18	FY19	FY20
Park Superintendent *	1	1	1
Maintenance Worker	2	2	2
FULL TIME	3	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 The Z-PLEX Sports Facility
- To actively participate in planning and implementation of 90-acre park as well as other future parks.

KEY INDICATORS OF PERFORMANCE	FY18 Actual	FY19 Estimated	FY20 Projected
# of Community Events	1	2	4
Acres of Parks/Grounds Maintained + Trails	98	165	181

Note: Anticipate providing support for Phase 3 of the Z-PLEX Sports Facility as well as Phase 1 of the 90-acre park.

CITY OF MELISSA ANNUAL BUDGET FY20

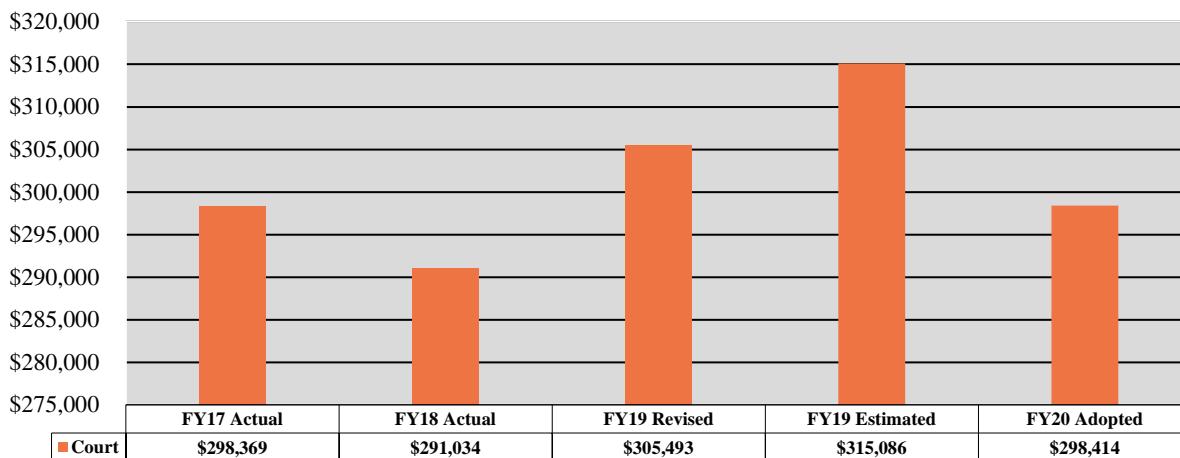
Municipal Court Summary

PURPOSE STATEMENT:

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

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

Municipal Court Department Budget Summary 2017-2020



DEPARTMENT EXPENDITURES:

ITEM	FY17 Actual	FY18 Actual	FY19 Revised	FY19 Estimated	FY20 Adopted
Personnel	\$ 129,487	\$ 139,764	\$ 156,843	\$ 158,733	\$ 142,184
Operations	\$ 168,883	\$ 151,270	\$ 146,700	\$ 156,353	\$ 156,230
Capital	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL	\$ 298,369	\$ 291,034	\$ 305,493	\$ 315,086	\$ 298,414

CITY OF MELISSA ANNUAL BUDGET FY20

GOALS & OBJECTIVES:

- Updates to the policy and procedure handbook in an effort to improve employee training and ensure consistency in managing court processes.
- Continued education and development of clerks in the Court Clerk Certification Program.
- Participation in area- and state-wide Warrant Round Ups.
- Diligently pursuing outstanding warrants.
- Traffic Safety Awareness Outreach to the community through the Traffic Safety Initiative.
- Attendance of the 2019 Legislative Updates to keep the court in compliance with new Texas laws.

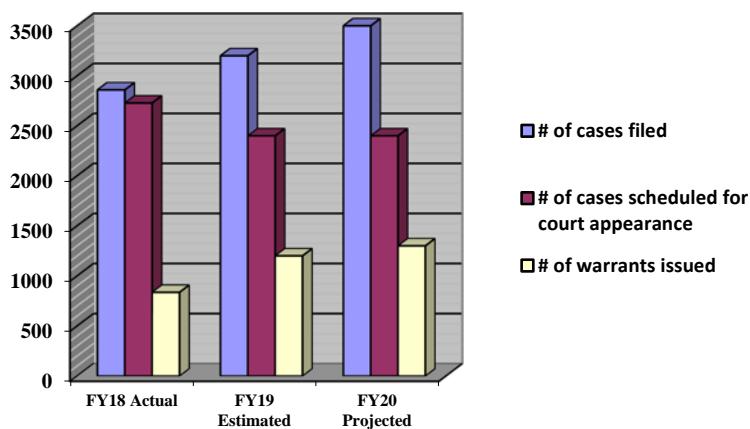
PERSONNEL SCHEDULE:

	FY18	FY19	FY20
Court Administrator	1	1	1
Court Clerk (PT)	1	1	1
Warrant Officer (PT)	1	1	0 *
FULL TIME	1	1	1
PART TIME	2	2	1

* Warrant officer transitioned to Police Department Mid-FY 19.

KEY INDICATORS OF PERFORMANCE	FY18 Actual	FY19 Estimated	FY20 Projected
Number of Warrants cleared	625	675	675
Warrants cleared through Warrant Round Up	62	67	77
Warrant Fine Revenue collected during Warrant Round Ups	\$17,250	\$18,500	\$22,000

ACTIVITY WORKLOAD



	FY18 Actual	FY19 Estimated	FY20 Projected
# of cases filed	2,859	3,200	3,500
# of cases scheduled for court appearance	2,728	2,400	2,400
# of warrants issued	836	1,200	1,300
Municipal Court fine revenue retained by City	\$292,389	\$346,773	\$324,144

CITY OF MELISSA ANNUAL BUDGET FY20

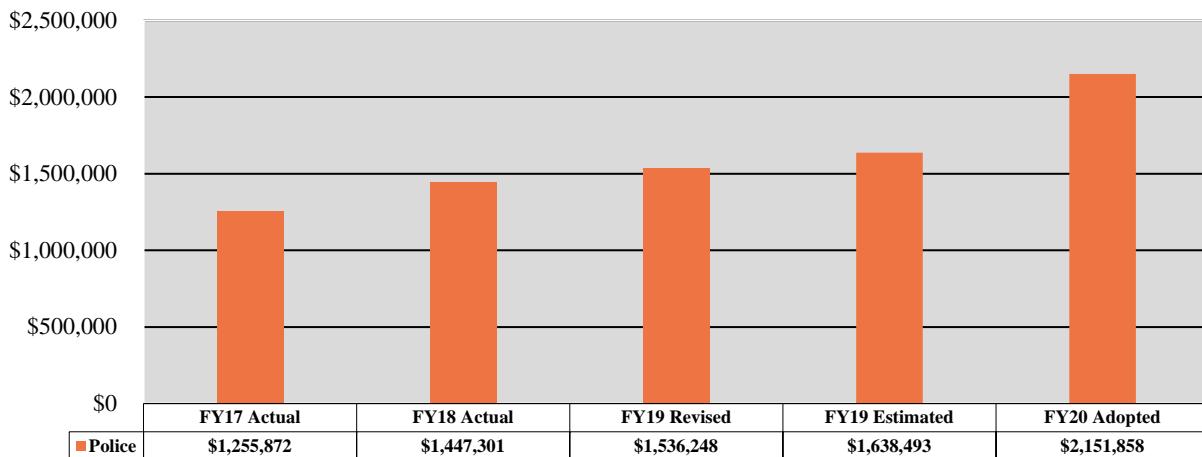
Police Department Summary

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.

Police Department Budget Summary 2017-2020



DEPARTMENT EXPENDITURES:

ITEM	FY17 Actual	FY18 Actual	FY19 Revised	FY19 Estimated	FY20 Adopted
Personnel	\$ 969,224	\$ 1,133,728	\$ 1,232,865	\$ 1,293,566	\$ 1,638,566
Operations	\$ 190,105	\$ 255,724	\$ 255,775	\$ 298,634	\$ 482,292
IT Computer Replacement Program	\$ 11,062	\$ 0	\$ 0	\$ 0	\$ 0
Capital	\$ 85,481	\$ 57,850	\$ 47,608	\$ 46,293	\$ 30,400
TOTAL	\$ 1,255,872	\$ 1,447,301	\$ 1,536,248	\$ 1,638,493	\$ 2,151,858

CITY OF MELISSA ANNUAL BUDGET FY20

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.

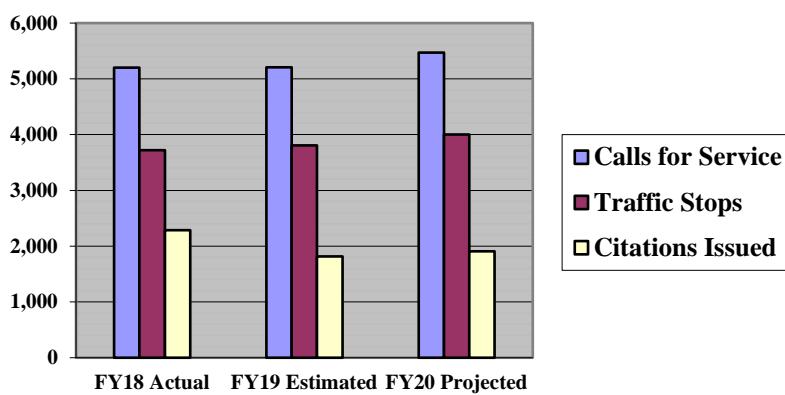


PERSONNEL SCHEDULE:

	FY18	FY19	FY20	NOTES
Chief of Police	1	1	1	
Assistant Chief	1	1	1	
Administrative Sergeant	0	0	1	
Patrol Sergeant	2	2	2	
Detective	1	1	1	
Patrol Officer	7	7	9	1 Patrol Officer April 1 hire
Police Services Officer	1	1	1	
Part Time Warrant Officer	0	0	1	Transitioned from Court
Reserve Officer	4	4	4	
FULL TIME OFFICER	13	13	16	
PART TIME OFFICER	0	0	1	
RESERVE OFFICER	4	4	4	

KEY INDICATORS OF PERFORMANCE	FY18 Actual	FY19 Estimated	FY20 Projected
Average Number Officer Initiated Calls as a % of Total Calls	41%	42%	42%
Cases Received/Cleared	262/386 68% *	286/394 71%	301/414 73%

ACTIVITY WORKLOAD



	FY18 Actual	FY19 Estimated	FY20 Projected
Calls for Service	5,199	5,207	5,468
Traffic Stops	3,718	3,808	4,000
Citations Issued	2,287	1,815	1,906

CITY OF MELISSA ANNUAL BUDGET FY20

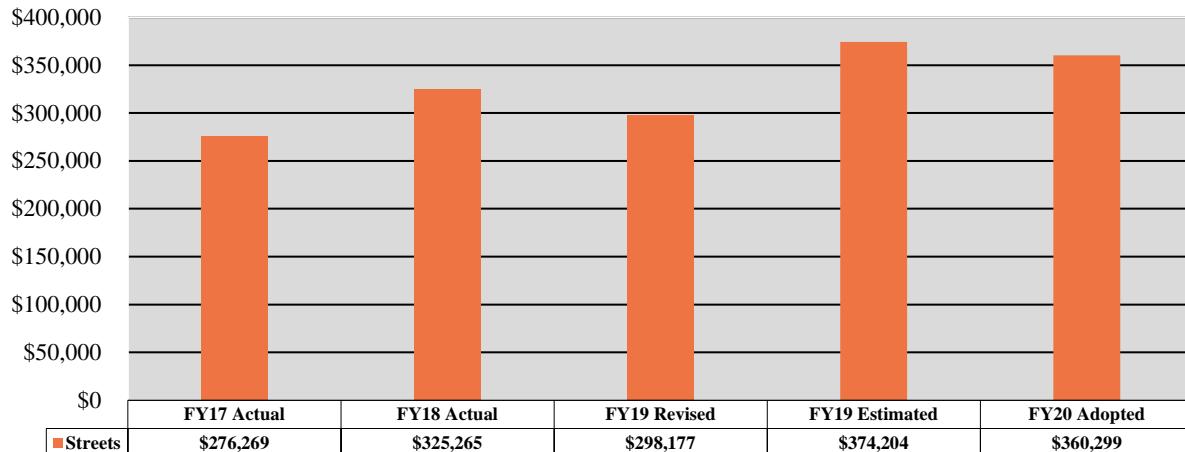
Streets Department Summary

PURPOSE STATEMENT:

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

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

Streets Department Budget Summary 2017-2020



DEPARTMENT EXPENDITURES:

ITEM	FY17 Actual	FY18 Actual	FY19 Revised	FY19 Estimated	FY20 Adopted
Personnel	\$ 33,714	\$ 27,511	\$ 32,577	\$ 36,477	\$ 29,899
Operations	\$ 242,555	\$ 297,754	\$ 265,600	\$ 267,392	\$ 330,400
Capital	\$ 0	\$ 0	\$ 0	\$ 70,335	\$ 0
TOTAL	\$ 276,269	\$ 325,265	\$ 298,177	\$ 374,204	\$ 360,299

CITY OF MELISSA ANNUAL BUDGET FY20

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.

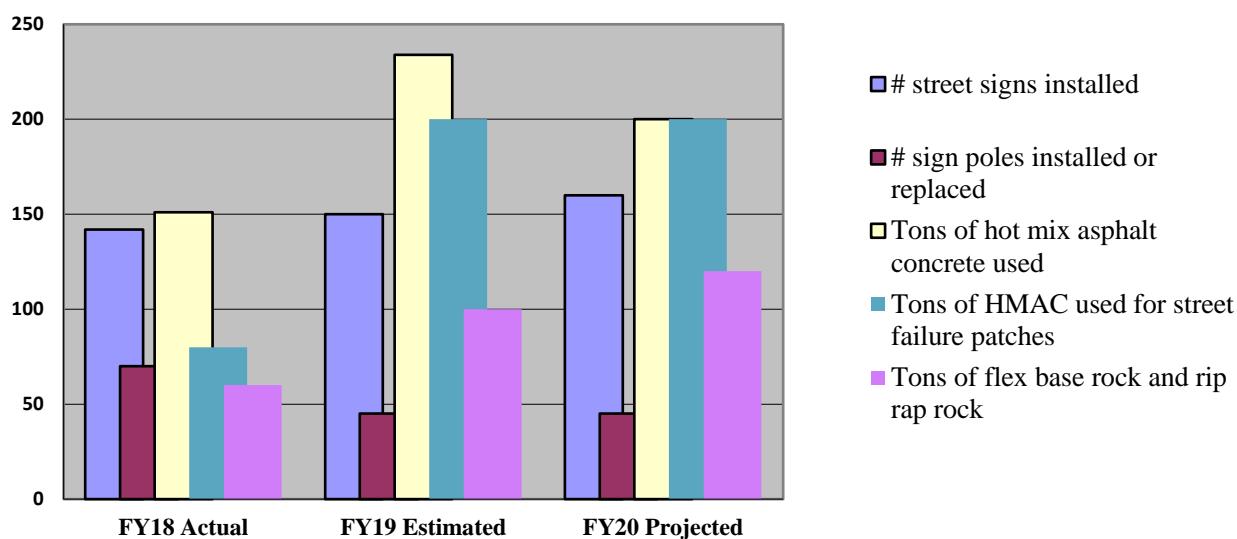
PERSONNEL SCHEDULE:

	FY18	FY19	FY20
Maintenance Technician	.5	.5	.5
FULL TIME	.5	.5	.5
PART TIME	0	0	0

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

KEY INDICATORS OF PERFORMANCE	FY18 Actual	FY19 Estimated	FY20 Projected
% of Annual Line Mile Scheduled Maintenance Completed	100%	100%	100%
% of Emergency Calls Responded to Within 4 Hours or Less	95%	95%	95%
# of street signs installed	142	150	160
# of sign poles installed or replaced	70	45	45
Tons Hot Mix asphalt	151	234	200
Tons HMAC	80	200	200
Tons Flex Base rock/Rip rap rock	60	100	120

Work Activity



CITY OF MELISSA ANNUAL BUDGET FY20

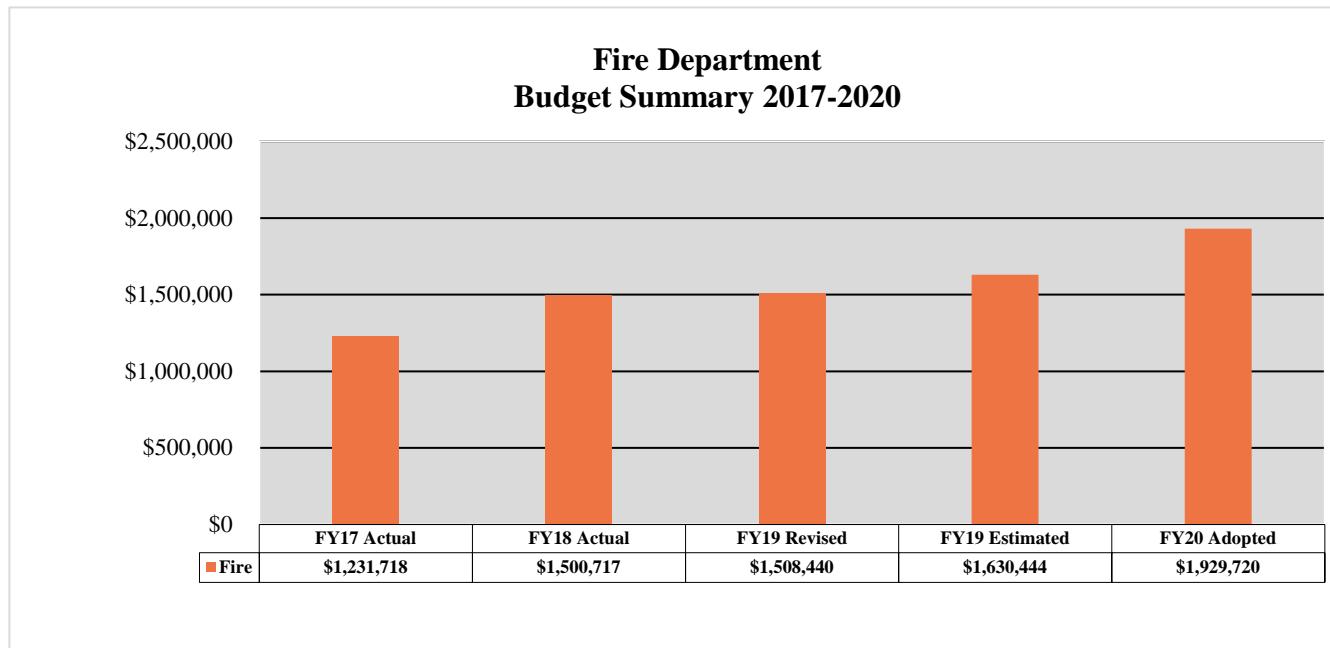
Fire Department Summary

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, three (3) Firefighters, part-time Firefighters and dedicated Reserves serving in both firefighting and support capacities. This budget is adding three (3) full time Fire Fighters/Paramedics.



DEPARTMENT EXPENDITURES

ITEM	FY17 Actual	FY18 Actual	FY19 Revised	FY19 Estimated	FY20 Adopted
Personnel	\$ 678,892	\$ 806,402	\$ 964,361	\$ 1,001,515	\$ 1,341,189
Operations	\$ 394,835	\$ 476,810	\$ 385,296	\$ 389,539	\$ 438,460
IT Computer Replacement Program	\$ 5,577	\$ 0	\$ 0	\$ 0	\$ 0
Capital	\$ 152,414	\$ 217,505	\$ 158,783	\$ 239,390	\$ 150,071
TOTAL	\$1,231,718	\$1,500,717	\$1,508,440	\$1,630,444	\$1,929,720

CITY OF MELISSA ANNUAL BUDGET FY20

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:

	FY18	FY19	FY20
Fire Chief	1	1	1
Assistant Fire Chief	1	1	1
Division Chief	0	1	1
Captains	4	3	3
Engineers	2	3	3
Firefighters (FT)	0	0	3
FULL TIME	8	9	12
Firefighters (PT)	4	6	9
PART TIME (FTE)	1	1.5	1.5

	FY18	FY19	FY20
TCFP *Firefighter/Paramedic	9	16	20
TCFP *Firefighter/EMT	9	12	6

*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.*

VOLUNTEER-BASED PERSONNEL: (Roster of 6 firefighters and 4 reserve/auxiliary members)

KEY INDICATORS OF PERFORMANCE	FY18 Actual	FY19 Estimated	FY20 Projected
FIRE SUPPRESSION:			
Total runs per year	1,382	1,403	1,450
Total training hours per year	15,126	14,886	15,000
Certifications earned by firefighters	30	20	15
Volunteer staffing hours	11,716	12,063	8,760
FIRE PREVENTION:			
ISO Rank	2	2	2
Certificate of Occupancies issued	25	45	30
Fire Inspections	389	425	520

CITY OF MELISSA ANNUAL BUDGET FY20

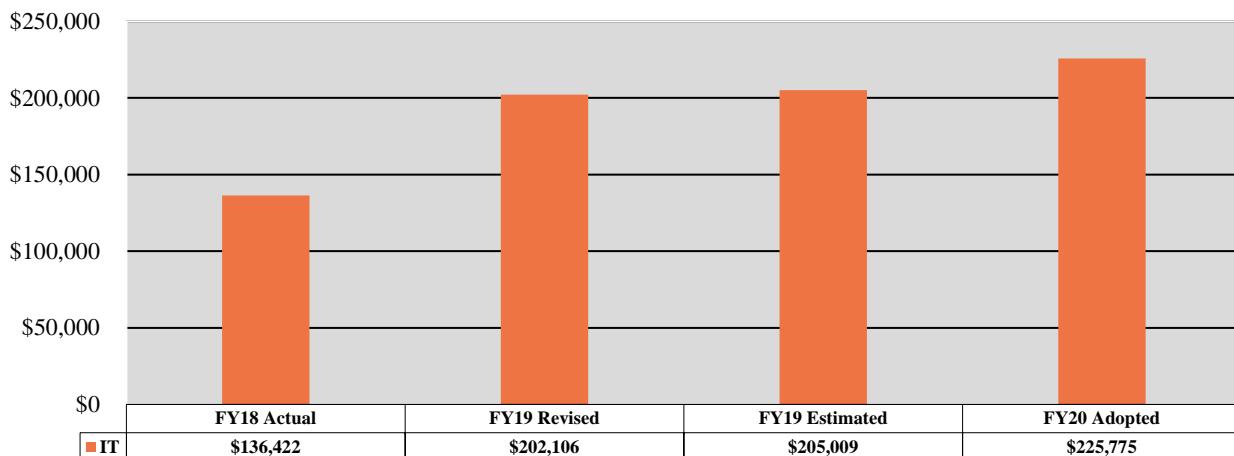
Information Technology Department Summary

PURPOSE STATEMENT:

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

SERVICE OVERVIEW: The City contracts with an independent technology consultant, The Fulcrum Group, Inc., to provide Managed IT Services for the City, including network administration, hardware installation and support, and information systems support as needed for key systems including critical public safety operations. Under the direction of the City Manager, IT works both strategically and tactically with all City Departments to ensure the cost-effective acquisition, deployment, implementation and support of technology to improve both the efficiency and effectiveness of city services delivery. Additionally, 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 2018-2020**



DEPARTMENT EXPENDITURES:

ITEM	FY18 Actual	FY19 Revised	FY19 Estimated	FY20 Adopted
Personnel	\$ 0	\$ 0	\$ 0	\$ 0
Operations	\$ 136,422	\$ 202,106	\$ 205,009	\$ 225,775
Capital	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL	\$ 136,422	\$ 202,106	\$ 205,009	\$ 225,775

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

CITY OF MELISSA ANNUAL BUDGET FY20

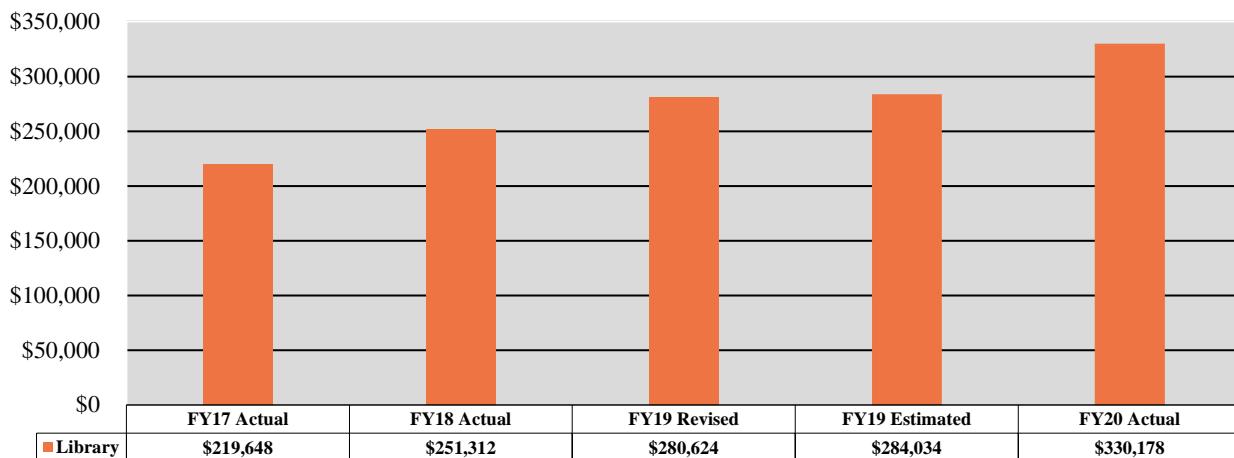
Library Summary

PURPOSE STATEMENT:

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

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

Library Department Budget Summary 2017-2020



DEPARTMENT EXPENDITURES:

ITEM	FY17 Actual	FY18 Actual	FY19 Revised	FY19 Estimated	FY20 Adopted
Personnel	\$ 165,691	\$ 197,158	\$ 223,498	\$ 234,377	\$ 270,631
Operations	\$ 48,864	\$ 54,154	\$ 57,126	\$ 49,657	\$ 59,547
IT Computer Replacement Program	\$ 2,125	\$ 0	\$ 0	\$ 0	\$ 0
Capital	\$ 4,968	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL	\$ 219,648	\$ 251,312	\$ 280,624	\$ 284,034	\$ 330,178

CITY OF MELISSA ANNUAL BUDGET FY20

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 2018/2019 successes included:
 - Space in the library
 - Continuing to prepare for expansion of physical library space with the next 2-5 years.
 - Teen area weeded completely and plans for rearrangement begun.
 - Genealogy area was created in one book stack.
 - Individual staff learning opportunities were increased to include several online workshops and area meetings.
 - All staff members are now certified as Notary Publics, increasing this service to the public for all open hours.
 - Two completed programs of Family Place were conducted with excellent attendance and participation of under-three-year old interactive play with their parents.
 - Programming continues in a great way.
- FY2019/2020 Goals
 - Space in the library
 - Continue to prepare for expansion of physical library space within the next 2-5 years.
 - Shift to a point -of-service 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.
 - Eliminate some of ‘classroom style’ computer stations and utilize niche spaces for general computer usage.
 - Install cordless phones at the circulation points of service.
 - Investigate creating smaller study spaces for the community without compromising large space. There are frequent requests for this.

CITY OF MELISSA ANNUAL BUDGET FY20

➤ FY2019/2020 Goals continued:

- 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
 - Provide public access to information technology; desktop computing, WiFi, basic skills and Biblionix interaction. Continue to investigate a personal approach to instruction.
- Children and Teen programming
 - 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
 - Implement HumanEx human relations program.
 - 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.
- The Friends of the Melissa Public Library have plans to donate toward a book walk within the next several years. This has been investigated and could cost approximately \$8,000-11,000. Cooperating with the Parks Department could place this in the most appropriate area. The Melissa Library strongly supports the fund-raising efforts of FOMPL and views this as a viable, interactive program.
- Cooperative Community Activities
 - Continue encouraging volunteers from community service assignments, schools and organizations.
 - Continue 'Food for Fines', winter wear collection and North Texas Feed the Need program support.

CITY OF MELISSA ANNUAL BUDGET FY20

PERSONNEL SCHEDULE:

	FY18	FY19	FY20
Library Director	1	1	1
Tech/Materials Library Clerk	1	1	1
Youth Librarian	1	1	1
Children's Librarian	0	1	1
Clerk (PT)	1	1	2
FULL TIME	3	4	4
PART TIME (FTE)	1	.5	.5
ON-CALL/CONTRACT STAFF	1	1	1

KEY INDICATORS OF PERFORMANCE	FY18 Actual	FY19 Estimated	FY20 Projected
Rate of Collection Turnover	2.7%	2.8%	2.9%
Circulation Per Capita	5.8%	6.0%	6.0%
ACTIVITY WORKLOAD			
➤ Number of Items Circulated	59,700	60,000	60,000
➤ Number of Library Visitors	30,073	32,000	32,000
➤ Library Program Attendance	7,633/299 prog.	7,000/325 prog.	7,000/350 prog.

CITY OF MELISSA ANNUAL BUDGET FY20

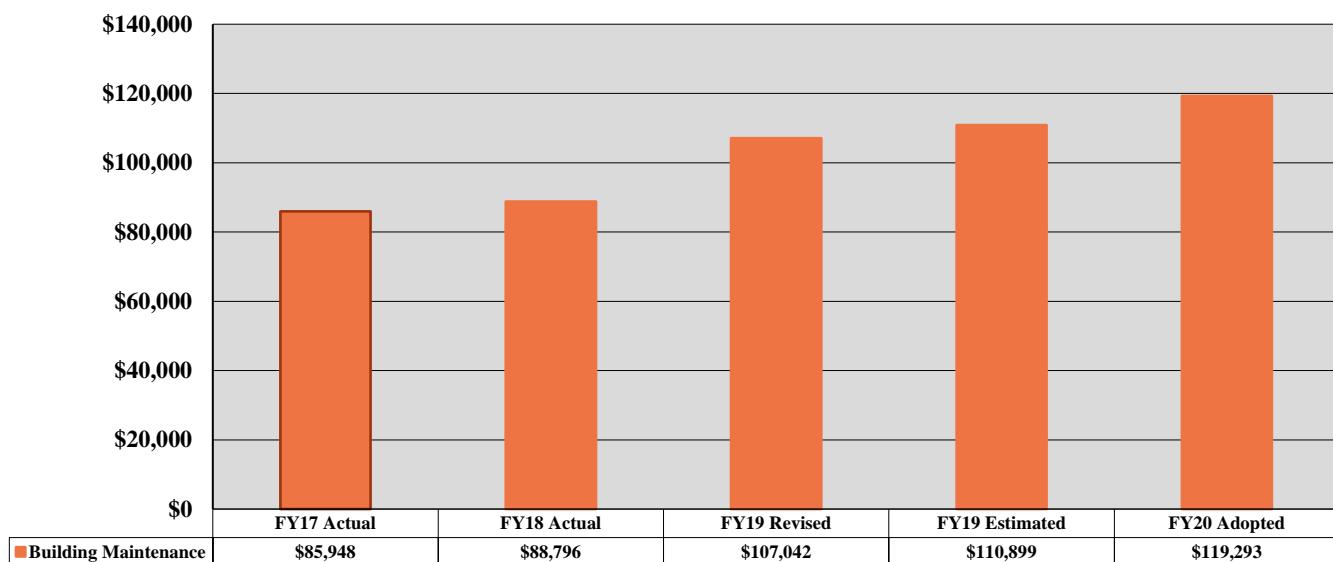
Building Maintenance Summary

PURPOSE STATEMENT:

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

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

Building Maintenance Department Budget Summary 2017-2020



DEPARTMENT EXPENDITURES:

ITEM	FY17 Actual	FY18 Actual	FY19 Revised	FY19 Estimated	FY20 Adopted
Operations	\$ 85,948	\$ 88,796	\$ 107,042	\$ 110,899	\$ 119,293
Capital	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL	\$ 85,948	\$ 88,796	\$ 107,042	\$ 110,899	\$ 119,293

CITY OF MELISSA ANNUAL BUDGET FY20

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:

	FY17	FY18	FY19
Vacant	0	0	0
	0	0	0
	0	0	0

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

KEY INDICATORS OF PERFORMANCE	FY18 Actual	FY19 Estimated	FY20 Projected
Total square footage of facilities maintained	61,719	61,719	64,071
# of building & facilities maintained	9	9	11

* Additional Maintenance Building (1,800 sq ft) and a restroom (552 sq ft) near soccer fields at the Z-PLEX Sports Facility.

CITY OF MELISSA ANNUAL BUDGET FY20

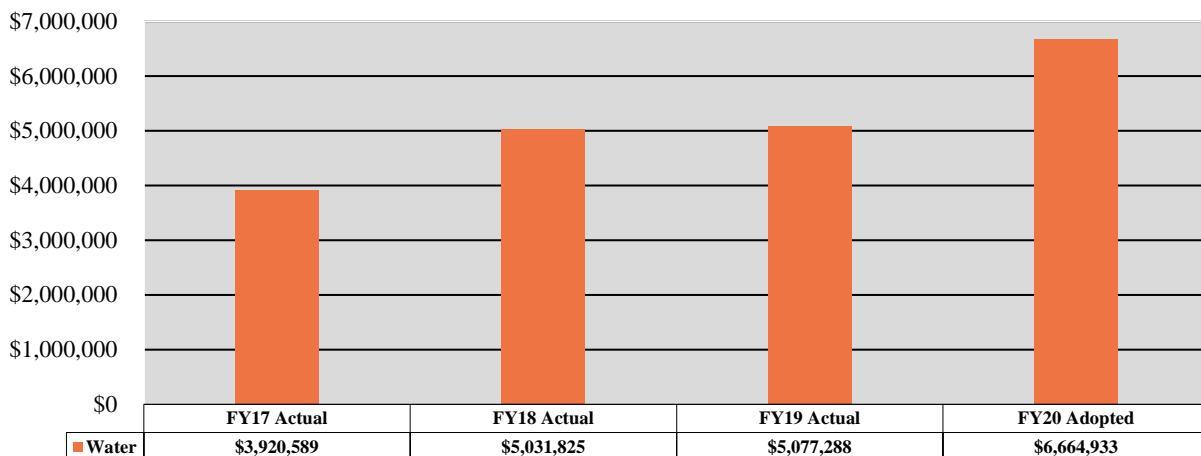
Water Summary

PURPOSE STATEMENT:

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

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

Water Summary Budget Summary 2017-2020



DEPARTMENT EXPENDITURES:

ITEM	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Adopted
Personnel	\$ 267,285	\$ 342,712	\$ 384,751	\$ 684,887
Operations	\$ 2,434,522	\$ 3,138,495	\$ 3,200,415	\$ 3,997,766
Capital	\$ 85,629	\$ 185,947	\$ 373,076	\$ 92,996
Debt Service	\$ 1,127,126	\$ 1,358,644	\$ 1,118,986	\$ 1,889,284
IT Computer Replacement Program	\$ 6,027	\$ 6,027	\$ 0	\$ 0
TOTAL	\$ 3,920,589	\$ 5,031,825	\$ 5,077,288	\$ 6,664,933

CITY OF MELISSA ANNUAL BUDGET FY20

GOALS & OBJECTIVES:

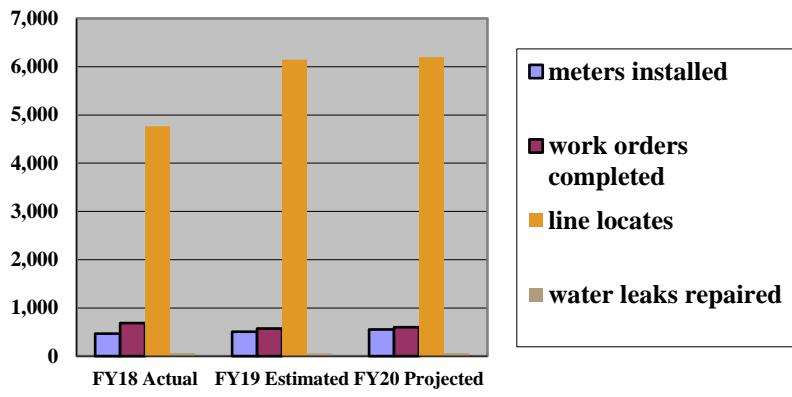
- Continue to have no positive e-coli samples.
- Respond to customer complaints in a timely matter.
- Continue to develop and implement a valve and hydrant maintenance program working with the Fire Department.
- Develop and implement an inventory control plan.
- Obtain a 'Superior Water System' certification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

PERSONNEL SCHEDULE

	FY18	FY19	FY20
Public Works Director	1	1	1
Maintenance Worker *	3.5	3.5	6.5
FULL TIME	4.5	4.5	7.5
PART TIME	0	0	0

* Shares 1 Street Maintenance position with the General Fund.

ACTIVITY WORKLOAD



	FY18 Actual	FY19 Estimated	FY20 Projected
Meters installed	466	503	550
Work orders completed	686	571	600
Line locates	4,762	6,147	6,200
Water leaks repaired	60	58	60

KEY INDICATORS OF PERFORMANCE	FY18 Actual	FY19 Estimated	FY20 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%	98%	98%

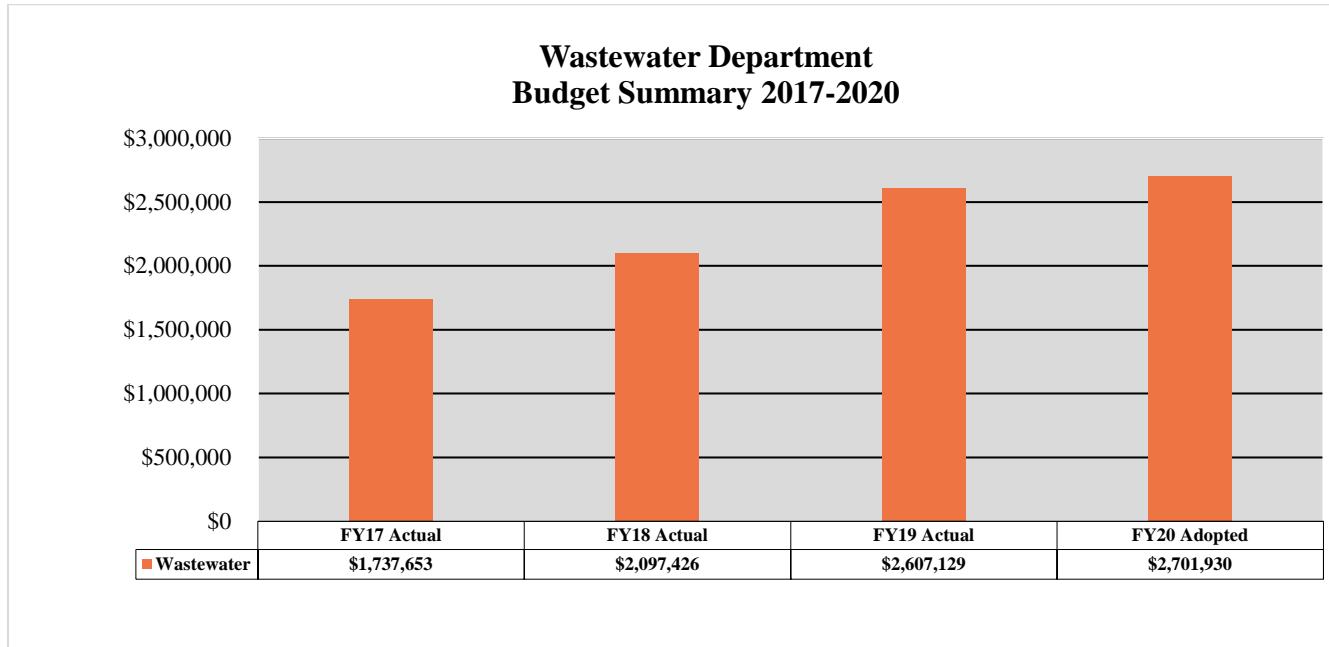
CITY OF MELISSA ANNUAL BUDGET FY20

Wastewater Summary

PURPOSE STATEMENT:

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

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



DEPARTMENT EXPENDITURES

ITEM	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Adopted
Personnel	\$ 0	\$ 0	\$ 0	\$ 0
Operations	\$ 1,003,354	\$ 1,369,804	\$ 1,652,515	\$ 1,750,664
Debt Service	\$ 734,299	\$ 718,260	\$ 954,614	\$ 951,266
Capital	\$ 0	\$ 9,362	\$ 0	\$ 0
TOTAL	\$ 1,737,653	\$ 2,097,426	\$ 2,607,129	\$ 2,701,930

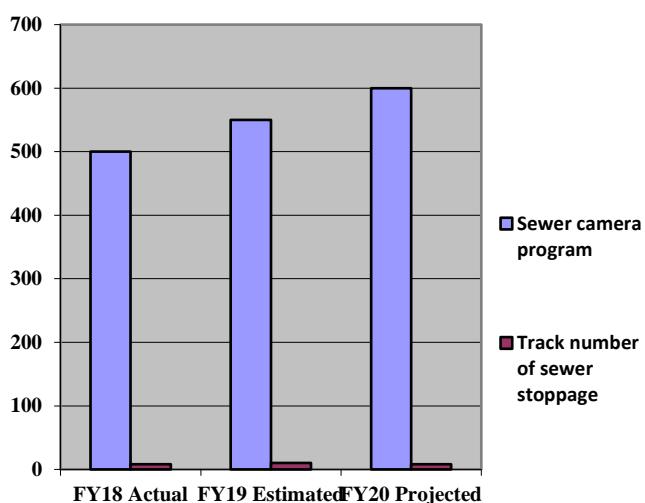
*The Water Rate Study separated the debt between Water & Wastewater as an effort of equity in expenses and rates.

CITY OF MELISSA ANNUAL BUDGET FY20

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

	FY18 Actual	FY19 Estimated	FY20 Projected
Sewer camera program (based on new installs)	500	550	600
Track number of sewer stoppage	8	10	8

PERSONNEL SCHEDULE

	FY18	FY19	FY20
Public Works Director	1	1	1
Maintenance Workers	3.5	3.5	6.5
FULL TIME	4.5	4.5	7.5

*Public Works Personnel support both Water and Wastewater Departments.

KEY INDICATORS OF PERFORMANCE	FY18 Actual	FY19 Estimated	FY20 Projected
Response to customer calls within 24-72 hours	100%	100%	100%
Work orders identified and solved	686	571	650

CITY OF MELISSA ANNUAL BUDGET FY20

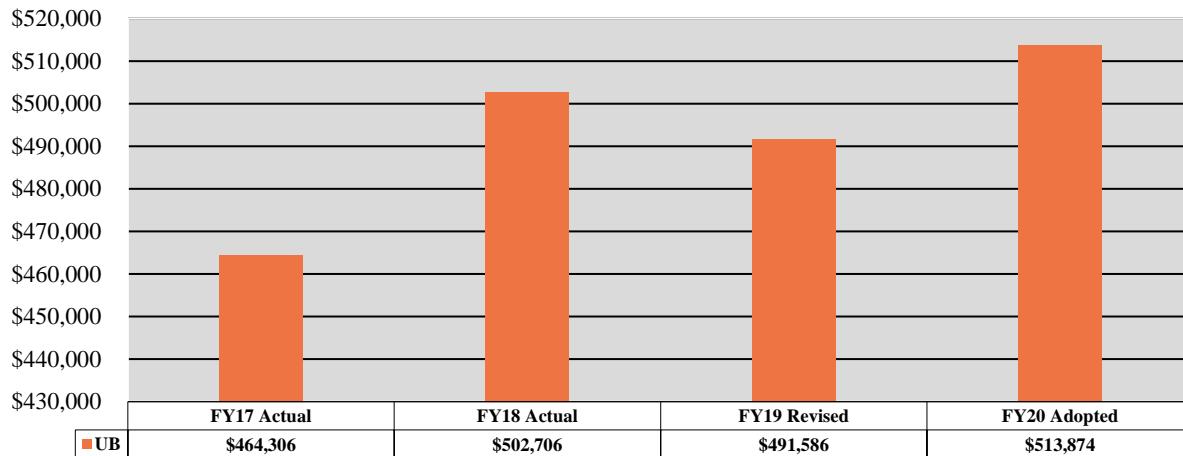
Utility Billing Summary

PURPOSE STATEMENT:

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

Service Overview: The Utility Billing (UB) Department bills and collects for all City utility services and contracted solid waste services and processes requests for new service connections. 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. 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 2017-2020



DEPARTMENT EXPENDITURES:

ITEM	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Adopted
Personnel	\$ 222,403	\$ 234,861	\$ 154,602	\$ 171,814
Operations	\$ 239,904	\$ 267,845	\$ 336,984	\$ 342,060
TOTAL	\$ 464,306	\$ 502,706	\$ 491,586	\$ 513,874

CITY OF MELISSA ANNUAL BUDGET FY20

GOALS AND OBJECTIVES:

- To effectively communicate to our customers their ability to actively monitor water usage throughout the month through the 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.
- To verify meter to AMI accuracy on a monthly basis, Utility Billing and Public Works staff work together to conduct a triple audit of 2 meters per each of the 12 subdivisions. Public Works selects 24 residential meters at random, sends Utility Billing a timestamped photograph of the meter number and actual read. Utility billing verifies the manual read against the billing system data in Star and in the WaterSmart Customer portal to ensure accuracy of equipment and technology.

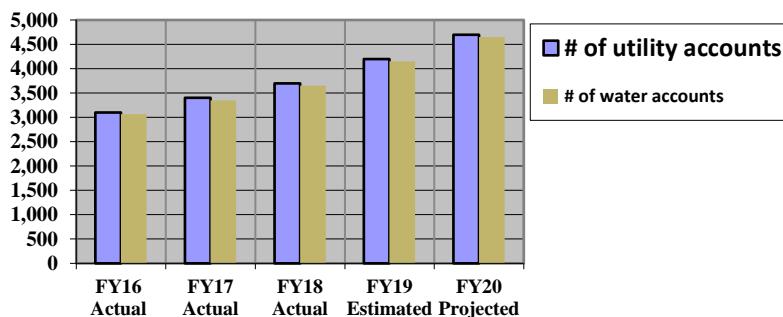
PERSONNEL SCHEDULE:

	FY18	FY19	FY20
Utility Billing Clerk *	1.5	1.5	1.5
Administrative Services Manager	1	1	1
FULL TIME	2.5	2.5	2.5

* Shares 1 Clerk with Development Services Department

KEY INDICATORS OF PERFORMANCE	FY18 Actual	FY19 Estimated	FY20 Projected
% of water customers using Customer Usage Portal	30%	40%	52%
% of customers enrolled in www.watermyyard.org	10%	10%	10%

ACTIVITY WORKLOAD



	FY18 Actual	FY19 Estimated	FY20 Projected
# of utility accounts	3,699	4,199	4,699
# of water accounts	3,649	4,149	4,649

Personnel Overview

Personnel Overview



CITY OF MELISSA ANNUAL BUDGET FY20

Personnel Overview

	FY16	FY17	FY18	FY19	FY20
Administration	5.0	5.0	7.0	7.0	6.5
Non-Departmental	0.0	0.0	0.0	0.0	0.0
Building Maintenance	0.0	0.0	0.0	0.0	0.0
Code Compliance	1.0	1.0	1.0	1.0	1.0
Dev & Neighborhood Services	2.0	2.5	2.5	2.5	3.5
Fire	9.0	9.0	9.0	10.5	13.5
Library	4.0	4.0	4.0	4.5	4.5
Municipal Court	1.5	2.0	2.0	2.0	1.5
Parks	2.0	2.0	3.0	3.0	3.0
Police	11.0	12.0	13.0	13.0	16.5
Streets	0.5	0.5	0.5	0.5	0.5
General Fund Total	36.0	38.0	42	44	50.5
	FTE	FTE	FTE	FTE	FTE
Enterprise Fund	FY16	FY17	FY18	FY19	FY20
Water/Wastewater	4.5	3.5	4.5	4.5	7.5
Utility Billing	3.5	3.5	2.5	2.5	2.5
Enterprise Fund Total	8.0	7.0	7.0	7.0	10.0
	FTE	FTE	FTE	FTE	FTE
TOTAL CITY PERSONNEL	44.5	45.5	49.5	50	60.5
	FTE	FTE	FTE	FTE	FTE

FTE – Full Time Employee or Equivalent

The City of Melissa personnel numbers have grown at a significantly lower rate than the population growth of the community. The net effect is that the City's employees have been providing a high level of services to more residents annually without the offset of more employees to keep up with the population growth. The FY20 budget begins the reinvestment in organizational staffing to ensure service levels to a higher population does not decline. New Personnel built into this year in the budget creation are: three (3) FTE Fire Fighters, two (2) Police Officers, one (1) Police Administrative Sergeant, one (1) PT Administrative Intern, and one (1) FT Development Assistant.

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 FY20, 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 concluded the City's first ten-year CIP, and the continuation of the projects initiated in FY 19 will continue in FY20.

Other capital expenses in FY20 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 89-92.

CITY OF MELISSA ANNUAL BUDGET FY20
Current Capital Improvement Projects Underway

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	Operational impact of grounds maintenance and street lights have been built into FY20 budget	\$7,655,441	\$6,718,724	\$936,717
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 20	\$6,998,000	\$830,524	\$6,167,476
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 20	\$1,690,778	\$793,398	\$897,380
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 FY20.	\$8,000,000	\$7,511,032	\$488,968
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 FY20	\$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 FY20	\$8,535,391	\$4,519,160	\$4,016,231
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	\$560,379	\$7,439,621
Liberty Way Link	Certificate of Obligation (2018)	Connect collector roads to enhance mobility through the community.	None	\$400,000	\$36,944	\$363,056
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	\$17,578	\$982,422

Debt Service Summary

Debt Service Summary – Narrative
Debt Service Summary – Financial



CITY OF MELISSA ANNUAL BUDGET FY20

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 2019, the City's debt tax rate was \$0.148610 per \$100/valuation which is 24% of the \$0.609541 total tax rate for 2019.
- 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 FY20

- 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	FY18 Principal	FY18 Interest	Total FY18 Payment
General	\$1,365,000	\$1,073,890	\$2,438,890
Water	\$1,455,199	\$1,310,351	\$2,765,550
MIEDC	\$120,000	\$16,400	\$363,628
MCEDC	\$325,000	\$289,677	\$614,677
TIF	\$455,000	\$357,828	\$812,828

CITY OF MELISSA ANNUAL BUDGET FY20

Debt Service Summary – Financial

2019-20 Budget							
Debt Service Summary							
Date	Description	Maturity Date	Principal	Principal	Interest	Fiscal Total	as of 10/01/19 O/S Principal
GENERAL FUND OBLIGATIONS							
12/19/2011	General Obligation Bonds, Series 2012 Transportation Bond CIP - Bond Election Nov 07 Berry Farms Rd. Rehab.	9/30/2032	\$ 500,000	\$ 20,000	\$ 14,000.00	\$ 34,000.00	\$ 360,000
1/8/2013	General Obligation Bonds, Series 2013 Transportation Bond CIP - \$750,000 Milrany/CR 418 Refinanced 2004 & 2005 CO \$1,635,000	9/30/2032	\$ 2,430,000	\$ 195,000	\$ 31,868.75	\$ 226,868.75	\$ 1,435,000
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					\$ 9,260,000
1/28/2015	General Obligation Bonds, Series 2015 Transportation Bond CIP - Bond Election Nov 07 Milrany Road (3 year phase in Rd Impact fee 100% GF 18-19)	2/15/2035	\$ 2,100,000	\$ 80,000	\$ 58,853.76	\$ 138,853.76	\$ 1,860,000
11/15/2016	General Obligation Bonds, Series 2016 Transportation Bond CIP - Bond Election Nov 07 Fannin Rd Design/Row - Melissa Rd East ROW	9/30/2036	\$ 650,000	\$ 25,000	\$ 21,200.00	\$ 46,200.00	\$ 580,000
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				
8/12/2008	General Obligation Bonds, Series 2008 - Refi 2016 Transportation Bond CIP - Bond Election Nov 07 Throckmorton Rd; CR 418; Fannin Rd; Rehab Projects; Melissa Rd Ph 2; and Impact Fee Study	9/30/2018	\$ 5,230,000	\$ -	\$ -	\$ -	\$ -
10/13/2016	General Obligation Refunding & Improvements Bonds, Series 2016 Transportation Bond CIP - Bond Election Nov 07 - 2008 CO Refi Throckmorton Rd; CR 418; Fannin Rd; Rehab Projects; Melissa Rd Ph 2; and Impact Fee Study	9/30/2028	\$ 3,115,000	\$ 270,000	\$ 101,400.00	\$ 371,400.00	\$ 2,820,000
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	\$ 155,000	\$ 118,555.00	\$ 273,555.00	\$ 3,665,000
7/13/2017	Combination Tax and Revenue CO, Series 2017 Throckmorton Rd 2.0m; Land Acquisition \$3.2m; Green Ribbon TxDOT Project \$500k	9/30/2037	\$ 5,705,000	\$ 220,000	\$ 169,187.50	\$ 389,187.50	\$ 5,300,000
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	\$ 455,000	\$ 596,675	\$ 1,051,675	\$ 16,915,000
			\$ 650,000	\$ 15,000	\$ 22,243.76	\$ 37,243.76	\$ 630,000
			\$ 8,000,000	\$ 210,000	\$ 273,668.76	\$ 483,668.76	\$ 7,760,000
			\$ 1,000,000	\$ 25,000	\$ 34,250.00	\$ 59,250.00	\$ 970,000
			\$ 7,800,000	\$ 205,000	\$ 266,512.50	\$ 471,512.50	\$ 7,555,000
				\$ 68,333.33	\$ 88,837.50	\$ 157,170.83	
				\$136,666.67	\$ 177,675.00	\$ 314,341.67	
2018	General Obligation Bond, Series 2018 proposed Melissa Road - Construction (\$1m TIF funded debt)	9/30/2043	\$ 3,225,000	\$ 80,000	\$ 116,687.50	\$ 196,687.50	\$ 3,135,000
			\$ 1,000,000	\$ 25,000	\$ 36,078.26	\$ 61,078.26	\$ 970,000
	Total Obligation - General Fund					\$ 1,588,121.27	

CITY OF MELISSA ANNUAL BUDGET FY20

Debt Service Summary – Financial Cont'd

2019-20 Budget							
Debt Service Summary							
Date	Description	Maturity Date	Principal	2019-20 Payable			as of 10/01/19
				Principal	Interest	Fiscal Total	
WATER FUND OBLIGATIONS							
1/15/2005	Contract Revenue Bonds, Series 2005	9/30/2029	\$ 2,800,000	\$ 130,000	\$ 83,013.00	\$ 213,013.00	\$ 1,495,000
	Greater Texoma Utility Authority (Collin-Grayson Project)			\$ 32,500	\$ 20,753.25	\$ 53,253.25	\$ 373,750
	Cities of Anna, Howe, Melissa and Van Alstyne						
7/15/2006	State Participation Assistance Calculations	9/30/2040	\$ 8,675,000		\$ 915,789.71	\$ 915,789.71	\$ 8,675,000
	GTUA-Collin Grayson Project - w/Anna, Howe and Van Alstyne			\$ -	\$ 228,947.43	\$ 228,947.43	\$ 2,168,750
11/1/2006	Contract Revenue Bonds, Series 2006 (TWDB-SRF)	9/30/2026	\$ 1,745,000	\$ 95,000	\$ 27,887.50	\$ 122,887.50	\$ 760,000
	Melissa-Anna Interceptor Project	(GTUA reserve)					
	Throckmorton-Trinity River Sewer Project						
2/20/2007	Contract Revenue Bonds, Series 2007	9/30/2037	\$ 5,000,000	\$ 55,000	\$ 195,166.00	\$ 250,166.00	\$ 3,505,000
	GTUA-Collin Grayson Project - w/Anna, Howe and Van Alstyne			\$ 13,750	\$ 48,791.50	\$ 62,541.50	\$ 876,250
1/31/2008	Contract Revenue Bonds, Series 2007 (CWSRF)	9/30/2028	\$ 1,105,000	\$ 55,000	\$ 23,902.50	\$ 78,902.50	\$ 605,000
	Melissa-Anna Interceptor Project	(GTUA reserve)					
	Throckmorton-Trinity River Sewer Project						
12/11/2009	Contract Revenue Bonds, Series 2009A (Dfund) (GTUA)	9/30/2029	\$ 1,085,000	\$ 55,000	\$ 34,587.50	\$ 89,587.50	\$ 715,000
	Fitzhugh Sewer (part 1 of 2)						
12/11/2009	Contract Revenue Bonds, Series 2009B (CWSRF) (GTUA)	9/30/2029	\$ 1,400,000	\$ 75,000	\$ 34,657.50	\$ 109,657.50	\$ 895,000
	Fitzhugh Sewer (part 2 of 2)						
5/25/2010	General Obligation Refunding Bonds, Series 2010	9/30/2029	\$ 1,255,000	\$ 130,000	\$ 9,275.00	\$ 139,275.00	\$ 265,000
	Refinancing \$1,255,000 Series 2000 CO Water Tower						
12/19/2011	Certificate of Obligation, Series 2012	9/30/2032	\$ 1,390,000	\$ 60,000	\$ 39,000.00	\$ 99,000.00	\$ 1,005,000
	Fannin Road Water Line & Road rehab						
1/8/2013	Certificate of Obligation, Series 2013	9/30/2032	\$ 4,705,000	\$ 225,000	\$ 78,721.26	\$ 303,721.26	\$ 3,475,000
	US 75 Util Reloc, Mel Rd Util reloc, Davis Rd sewer						
	South Take Point water project						
7/1/2014	Certificate of Obligation, Series 2014	2/15/2034	\$ 2,150,000	\$ 90,000	\$ 57,506.26	\$ 147,506.26	\$ 1,765,000
	SH 121 Utility Relocation, AMR System						
1/28/2015	Combination Tax and Revenue CO, Series 2015	2/15/2040					\$ 9,260,000
	\$1,100,000 City Hall Park			\$ 30,000	\$ 32,525.00	\$ 62,525.00	\$ 1,010,000
	\$7,290,000 Phase I 2015 Park Dev Plan			\$ 215,000	\$ 215,306.26	\$ 430,306.26	\$ 6,695,000
	\$1,695,000 Water Line to 100 acre Park			\$ 50,000	\$ 50,043.76	\$ 100,043.76	\$ 1,555,000
10/13/2016	Combination Tax and Revenue CO, Series 2016	9/30/2036	\$ 10,020,000				
	\$4,450,000 Stiff Creek Sewer Improvements - NTMWD			\$ 160,000	\$ 151,000.00	\$ 311,000.00	\$ 3,855,000
	\$990,000 Land Acquisition for Park			\$ 35,000	\$ 32,100.00	\$ 67,100.00	\$ 820,000
	\$990,000 Land Acquisition for Water Tower site			\$ 35,000	\$ 32,100.00	\$ 67,100.00	\$ 820,000
	\$495,000 Melissa Rd West ROW			\$ 20,000	\$ 17,000.00	\$ 37,000.00	\$ 435,000
	\$1,780,000 Sports Park - Phase II			\$ 65,000	\$ 60,500.00	\$ 125,500.00	\$ 1,545,000
	\$1,985,000 Throckmorton Rd - Design/Construction			\$ 70,000	\$ 64,600.00	\$ 134,600.00	\$ 1,650,000
	3 Year Phase in to GF with Road Impact Fee support					\$ 134,600.00	
						\$ -	
8/12/2008	Certificate of Obligations/Contract Revenue, Series 2008	9/30/2018	\$ 205,000	\$ -	\$ -	\$ -	\$ -
	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						
10/13/2016	General Obligation Refunding & Improvements Bonds, Series 2016	9/30/2028	\$ 1,835,000	\$ 150,000	\$ 52,100.00	\$ 202,100.00	\$ 1,460,000
	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						
2018	Combination Tax and Revenue CO, Series 2018 proposed	9/30/2043	\$ 17,450,000	\$ 455,000	\$ 596,675	\$ 1,051,675	\$ 16,915,000
	Signalization - Dart/Liberty Way/Pennsylvania, Storm Sirens,			\$ 650,000	\$ 15,000	\$ 22,243.76	\$ 630,000
	100 acre Sports Park Ph 2 - Park Dev fee supported debt			\$ 8,000,000	\$ 210,000	\$ 273,668.76	\$ 483,668.76
	Cardinal/Highland/DOD roadway/utility - TIF			\$ 1,000,000	\$ 25,000	\$ 34,250.00	\$ 59,250.00
	New Water Tower - WF			\$ 7,800,000	\$ 205,000	\$ 266,512.50	\$ 471,512.50
				\$ 68,333.33	\$ 88,837.50	\$ 157,170.83	
				\$ 136,666.67	\$ 177,675.00	\$ 314,341.67	
	Total Obligation - Water Fund					\$ 2,587,035.96	

CITY OF MELISSA ANNUAL BUDGET FY20

Debt Service Summary – Financial Cont'd

2019-20 Budget						
Debt Service Summary						
Date	Description	Maturity Date	Principal	Principal	Interest	Fiscal Total
						as of 10/01/19
	MELISSA CDC 4B OBLIGATIONS					O/S Principal
12/29/2005	Combination Tax and Revenue CO, Series 2005A	2/15/2026	\$ 825,000	\$ 45,000	\$ 13,871.25	\$ 58,871.25
	Fire Station \$100k, Tennis Courts \$250k, BMP \$144k, Hunter's Ridge Park \$5k, Historical House \$300k, plus expenses					\$ 365,000
2006	Throckmorton-Trinity River Sewer Project	9/30/2028				
	Participation per Interlocal w/City dated July 28, 2006					
1/28/2015	Combination Tax and Revenue CO, Series 2015	2/15/2040				\$ 9,260,000
	\$1,100,000 City Hall Park		\$ 30,000	\$ 32,525.00	\$ 62,525.00	\$ 1,010,000
	\$7,290,000 Phase I 2015 Park Dev Plan		\$ 215,000	\$ 215,306.26	\$ 430,306.26	\$ 6,695,000
	\$1,695,000 Water Line to 100 acre Park		\$ 50,000	\$ 50,043.76	\$ 100,043.76	\$ 1,555,000
10/13/2016	Combination Tax and Revenue CO, Series 2016	9/30/2036	\$ 10,020,000			
	\$4,450,000 Stiff Creek Sewer Improvements - NTMWD		\$ 160,000	\$ 151,000.00	\$ 311,000.00	\$ 3,855,000
	\$990,000 Land Acquisition for Park		\$ 35,000	\$ 32,100.00	\$ 67,100.00	\$ 820,000
	\$990,000 Land Acquisition for Water Tower site		\$ 35,000	\$ 32,100.00	\$ 67,100.00	\$ 820,000
	\$495,000 Melissa Rd West ROW		\$ 20,000	\$ 17,000.00	\$ 37,000.00	\$ 435,000
	\$1,780,000 Sports Park - Phase II		\$ 65,000	\$ 60,500.00	\$ 125,500.00	\$ 1,545,000
	\$1,985,000 Throckmorton Rd - Design/Construction		\$ 70,000	\$ 64,600.00	\$ 134,600.00	\$ 1,650,000
	3 Year Phase in to GF with Road Impact Fee support				\$ 134,600.00	
					\$ -	
	Total Obligation - CDC 4B					\$ 614,677.51
	MELISSA EDC 4A OBLIGATIONS					
2006	Throckmorton-Trinity River Sewer Project	9/30/2028				\$ 227,228.00
	Participation per Interlocal w/City dated July 28, 2006					
10/13/2016	General Obligation Refunding & Improvements Bonds, Series 2016	9/30/2026	\$ 2,250,000			
	\$1,120,000 - Melissa Rd - 2006 CO Refi		\$ 60,000	\$ 16,400.00	\$ 76,400.00	\$ 475,000
7/13/2017	General Obligation Bonds, Series 2017	9/30/2037	\$ 3,950,000	\$ 155,000	\$ 118,555.00	\$ 273,555.00
	Transportation Bond CIP - Bond Election Nov 07					\$ 60,000.00
	Davis Rd and Fannin Rd construction					\$ 213,555.00
	Total Obligation - EDC 4A					\$ 363,628.00
	TAX INCREMENT FINANCING ZONE #1					
2/10/2009	Combination Tax and Revenue CO, Series 2009	9/30/2018	\$ 690,000	\$ -	\$ -	\$ -
	2009 CO Refi with 2016 GO Refunding- City Hall \$9,840,000					
	Current Outstanding Debt Service					
10/13/2016	General Obligation Refunding & Improvements Bonds, Series 2016	9/30/2034	\$ 8,140,000	\$ 405,000	\$ 287,500.00	\$ 692,500.00
	2009 CO Refi - City Hall \$9,840,000					
	2006 CO Refi- Town Center Architect \$515k - falls off 9/30/2026					
2018	General Obligation Bond, Series 2018 proposed	9/30/2043	\$ 3,225,000	\$ 80,000	\$ 116,687.50	\$ 196,687.50
	Melissa Road - Construction (\$1m TIF funded debt)		\$ 1,000,000	\$ 25,000	\$ 36,078.26	\$ 61,078.26
2018	Combination Tax and Revenue CO, Series 2018 proposed	9/30/2043	\$ 17,450,000	\$ 455,000	\$ 596,675	\$ 1,051,675
	Signalization - Dart/Liberty Way/Pennsylvania, Storm Sirens,		\$ 650,000	\$ 15,000	\$ 22,243.76	\$ 37,243.76
	100 acre Sports Park Ph 2 - Park Dev fee supported debt		\$ 8,000,000	\$ 210,000	\$ 273,668.76	\$ 483,668.76
	Cardinal/HIGHLAND/DOD roadway/utility - TIF		\$ 1,000,000	\$ 25,000	\$ 34,250.00	\$ 59,250.00
	New Water Tower - WF		\$ 7,800,000	\$ 205,000	\$ 266,512.50	\$ 471,512.50
				\$ 68,333.33	\$ 88,837.50	\$ 157,170.83
				\$ 136,666.67	\$ 177,675.00	\$ 314,341.67
	Total Obligation - TIF					\$ 812,828.26

CITY OF MELISSA ANNUAL BUDGET FY20

Debt Service Summary – Financial Cont'd

2019-20 Budget							
Debt Service Summary							
Date	Description	Maturity Date	Principal	Principal	Interest	Fiscal Total	as of 10/01/19
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		\$ 160,000	\$ 151,000.00	\$ 311,000.00	\$ 3,855,000	
	\$990,000 Land Acquisition for Park		\$ 35,000	\$ 32,100.00	\$ 67,100.00	\$ 820,000	
	\$990,000 Land Acquisition for Water Tower site		\$ 35,000	\$ 32,100.00	\$ 67,100.00	\$ 820,000	
	\$495,000 Melissa Rd West ROW		\$ 20,000	\$ 17,000.00	\$ 37,000.00	\$ 435,000	
	\$1,780,000 Sports Park - Phase II		\$ 65,000	\$ 60,500.00	\$ 125,500.00	\$ 1,545,000	
	\$1,985,000 Throckmorton Rd - Design/Construction		\$ 70,000	\$ 64,600.00	\$ 134,600.00	\$ 1,650,000	
	3 Year Phase in to GF with Road Impact Fee support				\$ 134,600.00		
					\$ -		
2018	Combination Tax and Revenue CO, Series 2018 proposed	9/30/2043	\$ 17,450,000	\$ 455,000	\$ 596,675	\$ 1,051,675	\$ 16,915,000
	Signalization - Dart/Liberty Way/Pennsylvania, Storm Sirens,		\$ 650,000	\$ 15,000	\$ 22,243.76	\$ 37,243.76	\$ 630,000
	100 acre Sports Park Ph 2 - Park Dev fee supported debt		\$ 8,000,000	\$ 210,000	\$ 273,668.76	\$ 483,668.76	\$ 7,760,000
	Cardinal/HIGHLAND/DOD roadway/utility - TIF		\$ 1,000,000	\$ 25,000	\$ 34,250.00	\$ 59,250.00	\$ 970,000
	New Water Tower - WF		\$ 7,800,000	\$ 205,000	\$ 266,512.50	\$ 471,512.50	\$ 7,555,000
				\$ 68,333.33	\$ 88,837.50	\$ 157,170.83	
				\$136,666.67	\$ 177,675.00	\$ 314,341.67	
	Total Obligation - Park Development Fees					\$ 550,768.76	
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		\$ 160,000	\$ 151,000.00	\$ 311,000.00	\$ 3,855,000	
	\$990,000 Land Acquisition for Park		\$ 35,000	\$ 32,100.00	\$ 67,100.00	\$ 820,000	
	\$990,000 Land Acquisition for Water Tower site		\$ 35,000	\$ 32,100.00	\$ 67,100.00	\$ 820,000	
	\$495,000 Melissa Rd West ROW		\$ 20,000	\$ 17,000.00	\$ 37,000.00	\$ 435,000	
	\$1,780,000 Sports Park - Phase II		\$ 65,000	\$ 60,500.00	\$ 125,500.00	\$ 1,545,000	
	\$1,985,000 Throckmorton Rd - Design/Construction		\$ 70,000	\$ 64,600.00	\$ 134,600.00	\$ 1,650,000	
	3 Year Phase in to GF with Road Impact Fee support				\$ 134,600.00		
					\$ -		
7/13/2017	General Obligation Bonds, Series 2017	9/30/2037	\$ 3,950,000	\$ 155,000	\$ 118,555.00	\$ 273,555.00	\$ 3,665,000
	Transportation Bond CIP - Bond Election Nov 07					\$ 60,000.00	
	Davis Rd and Fannin Rd construction					\$ 213,555.00	
7/13/2017	Combination Tax and Revenue CO, Series 2017	9/30/2037	\$ 5,705,000	\$ 220,000	\$ 169,187.50	\$ 389,187.50	\$ 5,300,000
	Throckmorton Rd 2.0m; Land Acquisition \$3.2m;					\$ 86,445.00	
	Green Ribbon Tx DOT Project \$500k					\$ 302,742.50	
	Total Obligation - Road Impact Fees					\$ 300,000.00	

Planning Processes

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.

FY20 Budget Impact: Action Plans based on the implementation priorities are being drafted for consideration in the FY20 budget.

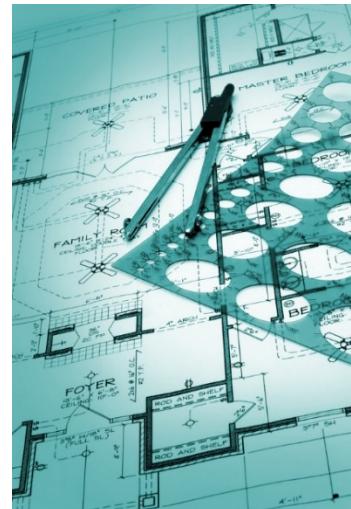
Capital Improvement Programs:

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.

FY20 Budget Impact: The FY19 budget concluded the City's first ten-year CIP, and the continuation of the projects initiated in FY 19 will continue in FY20.

Strategic Planning:

Overview: The City Council initiated a strategic planning process to develop a revised Vision, Mission, and Strategic Priorities for the next three years and ten year time period. Continuation of the planning process is planned for FY20.



Supplemental Information

Ordinances
Glossary of Terms
Commonly Used Acronyms



CITY OF MELISSA ANNUAL BUDGET FY20

Ordinance adopting FY2019-20 Budget

CITY OF MELISSA, TEXAS

ORDINANCE NO.

19-31

AN ORDINANCE OF THE CITY OF MELISSA, TEXAS APPROVING THE BUDGET FIGURES FOR FISCAL YEAR 2019-2020; ADOPTING A BUDGET AND APPROPRIATING RESOURCES FOR THE CITY OF MELISSA, TEXAS, FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2019; 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, 2019 and ending September 30, 2020 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 27, 2019, 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, 2019 and ending September 30, 2020, 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 FY20

Ordinance adopting FY2019-20 Budget

Fiscal Year 2019/2020

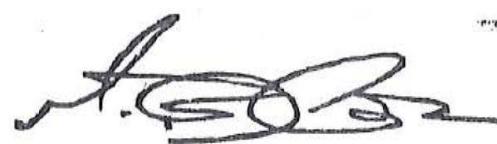
General Fund	\$ 9,083,372
Water Fund	\$ 9,967,581
General Debt Service	\$ 4,002,796
TIF #1	\$ 812,831

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

CITY OF MELISSA ANNUAL BUDGET FY20
General Fund Budget Summary

01 GENERAL FUND Budget Summary					
	ACTUAL FY17	ACTUAL FY18	REVISED FY19	ESTIMATED FY19	ADOPTED FY20
REVENUES					
Administrative (01)	32,837,214	23,451,942	6,501,459	9,160,061	7,141,272
Development & Neighborhood Services (02)	1,856,277	2,218,349	1,665,000	1,720,892	1,422,500
Parks & Grounds (4)	70,404	139,061	93,687	113,740	80,000
Municipal Courts (5)	459,255	417,075	422,330	428,498	450,000
Police Department (6)	19,876	66,259	42,018	54,047	
Fire Department (8)	115,656	280,456	166,080	175,443	83,000
Library Department (10)	28,325	26,986	12,820	13,089	6,600
Total General Fund Revenue	\$35,387,007	\$26,600,128	\$8,903,394	\$11,665,770	\$9,183,372
EXPENSES BY DEPARTMENT	ACTUAL FY17	ACTUAL FY18	REVISED FY19	ESTIMATED FY19	ADOPTED FY20
Non-Departmental	1,288,758	1,700,893	1,242,972	1,205,659	932,606
Administrative	17,486,511	1,260,564	1,403,941	3,634,547	966,264
Development Services	1,025,633	1,330,100	1,154,055	1,311,192	1,198,018
Code Enforcement	70,795	87,184	99,660	98,211	86,248
Parks	318,319	629,191	564,637	1,085,168	584,699
Municipal Courts	298,369	291,034	305,493	315,086	298,414
Police	1,255,872	1,447,301	1,536,247	1,638,493	2,151,858
Street	276,269	325,265	298,177	374,204	360,299
Fire	1,231,722	1,500,717	1,508,440	1,630,444	1,929,720
IT		136,422	202,106	205,009	225,775
Library	219,648	251,312	280,624	284,034	330,178
Building Maintenance	85,948	88,796	107,042	110,899	119,293
Total General Fund Expenditures	\$23,557,845	\$9,048,779	\$8,703,394	\$11,892,946	\$9,183,372

CITY OF MELISSA ANNUAL BUDGET FY20

General Fund Revenue Detail

01 GENERAL FUND Revenue Details					
	Actual FY17	Actual FY18	Revised FY19	Estimated FY19	Adopted FY20
General Revenue					
4110 CURRENT PROPERTY TAXES	2,786,136	3,279,279	3,689,290	3,689,158	4,677,425
4120 DELINQUENT PROPERTY TAXES	26,572	201,236	45,000	47,673	40,000
4130 PENALTIES & INTEREST	12,518	40,188	29,000	29,473	25,000
4145 COLLIN COUNTY/CHILD SAFETY	6,421	6,573	6,000	6,791	6,000
4160 SALES TAX	1,267,297	1,322,610	1,275,000	1,390,225	1,200,000
4170 FRANCHISE FEES/TAXES	432,459	479,301	520,000	568,368	540,600
4210 LIQUOR LICENSE REGISTRATION	1,082	1,808	2,800	2,638	
4220 LEASE REVENUE	98,651	98,898	98,000	99,885	99,060
4225 BOND PROCEEDS/Grant	21,172,259	13,986,598			
4315 TRANSFER IN	5,120,611	296,000	450,565	450,565	193,187
4330 INTEREST	43,021	142,691	365,000	364,197	360,000
4380 MISCELLANEOUS INCOME	54,993	17,957	4,355	4,377	
4990 GAIN/LOSS ON SALE OF FIXED ASSETS			16,649	16,649	
3117 DESIGNATED FUND: SPECIAL PROJECTS					
Tree Landscape Escrow REVENUE - RECOGNIZED/UTILIZED	224,289	91,800			
PARK ESCROW REVENUE - RECOGNIZED/UTILIZED					
PARK DEVELOPMENT FEE - RECOGNIZED/UTILIZED	433,753	984,750		711,000	
ROAD IMPACT FEE	982,153	2,502,253		1,779,064	
ROAD ESCROW	175,000				
TOTAL 01 General Revenue	32,837,214	23,451,942	6,501,659	9,160,061	7,141,272
DEVELOPMENT & NEIGHBORHOOD SVCS					
4180 LICENSES & PERMITS	870,977	1,680,903	1,350,000	1,369,905	1,000,000
4180 LICENSES - CONTRACTOR	17,069	15,780	15,000	14,349	22,500
4190 PLATTING & DEVELOPMENT	968,106	520,415	300,000	336,643	400,000
4380 MISCELLANEOUS INCOME	125	1,250	-	(5)	
TOTAL 02 DEVELOPMENT & NEIGHBORHOOD SERVICES	\$1,856,277	\$2,218,349	\$1,665,000	\$1,720,892	\$1,422,500
PARKS & GROUNDS					
4315 TRANSFER IN		13,556			
4310 Donations				10,000	
4380 MISCELLANEOUS INCOME			3,687	3,687	
4340 PARK RENTAL FEES	915	59,705	60,000	70,053	50,000
4345 PARK MAINTENANCE/SUPPORT	69,489	65,799	30,000	30,000	30,000
TOTAL 04 PARKS & GROUNDS	\$70,404	139,061	93,687	113,740	80,000

CITY OF MELISSA ANNUAL BUDGET FY20

General Fund Revenue Detail

01 GENERAL FUND Revenue Details					
	Actual FY17	Actual FY18	Revised FY19	Estimated FY19	Adopted FY20
MUNICIPAL COURTS					
4140 COURT FINES	459,255	416,680	422,000	428,071	450,000
4320 GRANTS		394	330	330	
5380 Misc Expense				97	
COURT TECHNOLOGY FUNDS					
COURT SECURITY FUNDS					
TOTAL 05 MUNICIPAL COURTS	\$459,255	417,075	422,330	428,498	450,000
POLICE DEPARTMENT					
4156 PD DRUG/SEIZURES	154				
4155 LAW ENFORCEMENT OFFICER STAND/TRAINING	1,273	1,319		1,310	
4380 MISCELLANEOUS INCOME	17,868	18,310	21,295	30,557	
4180 LICENSES AND PERMITS	460	870		800	
4158 GOLF CARTS		320		340	
4210 LIQUOR LICENSE REGISTRATION			200	180	
4320 GRANTS		43,871	2,550	2,550	
4330 INTEREST - PD DRUG/SEIZURE ACCT		76		260	
4311 DONATIONS		200			
4990 GAIN/LOSS ON SALE OF FIXED ASSETS		1,288	17,973	17,973	
4150 POLICE REPORTS	121	6		77	
TOTAL 06 POLICE	\$19,876	\$66,259	\$42,018	\$54,047	\$0
FIRE DEPARTMENT					
4185 FIRE DEPARTMENT INSURANCE REIMBURSE	43,606	69,043	50,000	52,879	40,000
4360 FIRE DEPT DONATIONS		4,275		329	
4365 FIRE DEPT./COLLIN COUNTY	42,866	42,808	43,000	43,155	43,000
4366 TIFMAS HURRICANE HARVEY REIMBURSEMENTS		80,395			
4320 GRANTS	27,174	15,918	58,365	58,365	
4380 MISCELLANEOUS INCOME	2,010	12,217	14,715	14,715	
4990 GAIN/LOSS ON SALE OF FIXED ASSETS		55,800		6,000	
4378 TRAINING CLASSES - TUITION					
TOTAL 08 FIRE	\$115,656	\$280,456	\$166,080	\$175,443	\$83,000
LIBRARY DEPARTMENT					
4385 LIBRARY FINES	421	743	100	85	300
4382 LIBRARY SERVICES - COPIES	3,296	3,718	700	2,710	1,800
4384 LIBRARY SERVICES - FAX		1,348	2,800	1,059	
4387 NOTARY FEES	1,461	1,825	1,500	1,624	1,000
4395 LIBRARY DONATIONS	6,131	2,323	3,000	2,990	2,000
4386 LIBRARY ORNAMENT SALES	7	20		13	
4383 Misc Library Services		59		18	
4388 FOMPL/FUNDRAISING		469	2,780	2,781	
4378 TRAINING CLASSES - TUITION		1,601	750	800	
4395 DONATIONS - BOOKS AND PATRONS	1,800	-			1,500
4380 MISCELLANEOUS INCOME	901		250	250	
4410 GRANTS		7,281	940	760	
4390 COLLIN COUNTY/LIBRARY	14,308	7,600			
TOTAL 10 LIBRARY	\$28,325	26,986	\$12,820	\$13,089	\$6,600
Total General Fund Revenue	35,387,005	26,600,128	8,903,594	11,665,770	9,183,372

CITY OF MELISSA ANNUAL BUDGET FY20
General Fund Detailed Budget by Department

NON-DEPARTMENTAL

GENERAL FUND DETAILED BUDGET					
00 NON-DEPARTMENTAL					
LINE ITEMS	ACTUAL FY17	ACTUAL FY18	REVISED FY19	ESTIMATED FY19	ADOPTED FY20
5220 ANIMAL CONTROL	28,329	32,092	\$ 40,000	\$ 41,639	\$ 45,000
5230 APPRAISAL DISTRICT	25,981	30,947	\$ 45,000	\$ 44,844	\$ 48,151
5260 ENGINEERING	39,021	117,727	\$ 80,000	\$ 73,439	\$ 80,000
5290 SECURITY	1,399	2,500	\$ 41,500	\$ 41,250	\$ 1,500
5310 DUES & MEMBERSHIPS		0	\$ -	\$ -	\$ -
5321 SHIPPING & COURIER SVC		0	\$ -	\$ -	\$ -
5343 Chapter 380 REIMBURSEMENT INCENTIVES		0	\$ 40,000	\$ 40,146	\$ 40,000
5344 ECONOMIC DEVELOPMENT	20,000	20,000	\$ 20,000	\$ 20,000	\$ 20,000
5371 R&R FUND - CITY HALL	15,000	108,063	\$ 15,000	\$ 15,000	\$ 15,000
5372 DESIGNATED CAPITAL PROJECT FUNDS	130,000	130,000	\$ -	\$ -	\$ -
5374 DESIGNATED FUND: SPECIAL PROJECTS	520,000	950,479	\$ 462,754	\$ 446,105	\$ -
5375 DESIGNATED FUND: Road Repair and Replacement			\$ -	\$ -	\$ 156,536
5390 PROFESSIONAL SERVICES	31,110	12,500	\$ 80,250	\$ 79,095	\$ 50,750
5400 AUDIT FEES	14,500	13,988	\$ 12,000	\$ 11,575	\$ 12,000
54705 PROPERTY TAXES	2,848	0	\$ -	\$ -	\$ -
5410 LEGAL FEES	68,179	48,019	\$ 70,000	\$ 60,949	\$ 85,000
5415 ENVIRONMENTAL SVCS	6,336	7,080	\$ 7,664	\$ 7,664	\$ 7,500
5420 INSURANCE	129,551	133,901	\$ 128,000	\$ 127,831	\$ 150,000
5430 TELEPHONE	3,815	5,921	\$ 16,075	\$ 9,783	\$ 7,600
5335 CUSTOMER CREDIT CARD CHARGES	20	103	\$ -	\$ -	\$ -
5357 WEBSITE	5,060	0	\$ -	\$ -	\$ -
5356 COMMUNICATIONS	918	141	\$ 3,899	\$ 3,113	\$ 3,369
5435 INTERNET SERVICE	898	1,425	\$ 1,440	\$ 1,284	\$ 1,200
5436 COMPUTER EXPENSES	69,231	420	\$ -	\$ -	\$ -
5438 COMPUTER HARDWARE/SOFTWARE	6,087	54	\$ -	\$ -	\$ -
5443 IT COMPUTER REPLACEMENT	10,417	0	\$ -	\$ -	\$ -
5460 TRAINING	2,195	0	\$ -	\$ -	\$ -
5470 UTILITIES	58,066	58,497	\$ 60,000	\$ 62,291	\$ 70,000
55xx Celebration of Freedom	17,311	16,640	\$ 20,000	\$ 21,262	\$ 35,000
5550 SUPPLIES		0	\$ -	\$ -	\$ -
5530 CAPITAL OUTLAY VEHICLE	5,230	0	\$ -	\$ -	\$ -
5574 DOCUMENT MANAGEMENT		0	\$ -	\$ -	\$ -
5610 CHILD ADVOCACY SERVICES	0	0	\$ -	\$ -	\$ -
5635 CHARITABLE CONTRIBUTIONS	500	1,000	\$ 500	\$ 500	\$ 1,000
5611 FUND BALANCE CONTRIBUTION					\$ 100,000
5661 DEBT SERVICE ADMIN FEES	800	0	\$ -	\$ -	\$ -
5266 CAPITAL OUTLAY		9,396	\$ -	\$ -	\$ -
5639 MCKINNEY URBAN TRANSIT DISTRICT			0	0	\$ 3,000
5971 CIP - STORM SIREN GRANT PROJECT			97,890	97,890	
5950 TRANSFER OUT	75,957	0	\$ -	\$ -	\$ -
OPERATIONS TOTAL	\$ 1,288,758	\$ 1,700,893	\$ 1,241,972	\$ 1,205,659	\$ 932,606
01-00 TOTAL	\$ 1,288,758	\$ 1,700,893	\$ 1,241,972	\$ 1,205,659	\$ 932,606

ADMINISTRATION

CITY OF MELISSA ANNUAL BUDGET FY20

GENERAL FUND DETAILED BUDGET 01 ADMINISTRATION					
LINE ITEMS	ACTUAL FY17	ACTUAL FY18	REVISED FY19	ESTIMATED FY19	ADOPTED FY20
5110 SALARIES & WAGES	491,929	643,061	628,070	653,890	596,977
5115 SALARIES - OVERTIME		5,182	3,000	3,213	
5145 LONGEVITY PAY	2,320	2,512	3,276	4,000	2,748
5190 CONTRACT LABOR	135				
5150 SOCIAL SECURITY EXPENSE	25,679	32,466	34,384	34,809	36,035
5155 MEDICARE EXPENSE	6,552	8,728	9,445	9,426	10,605
5160 SUTA EXPENSE	75	911	134	24	54
5165 AFLAC EXPENSE	0	441	0	0	0
5166 LONG TERM DISABILITY	589	2,424	730	1,574	833
5170 TMRS EXPENSE	33,137	75,696	87,608	92,138	91,712
5191 Annual Drivers License Check				720	
5192 RECRUITING EXPENSES	992	1,858	715	3,709	0
5195 DRUG SCREENING	141	103	0	144	45
5192 BACKGROUND CHECK			0		760
5510 GROUP HEALTH INSURANCE	39,771	66,037	75,806	78,603	88,430
PERSONNEL TOTAL	\$ 601,321	\$ 839,418	\$ 843,168	\$ 882,251	\$ 828,199
5196 MISC EMPLOYEE EXPENSE	5,098	2,205	1,695	3,161	1,858
5197 EMPLOYEE APPRECIATION-RECOGNITION	2,615	2,815	4,650	5,504	5,537
5198 EMPLOYEE SPECIAL EVENTS	5,424	9,092	5,100	4,939	6,500
5240 CITY COUNCIL EXPENSE	5,820	5,009	5,000	4,774	5,000
xxxx CITY COUNCIL TRAINING/TRAVEL	0	0	0	930	7,105
5245 BOARDS AND COMMISSION APPRECIATION		2,746	0	0	4,000
5250 ELECTION EXPENSE	4,619	6,516	3,000	2,689	0
5260 ENGINEERING	0	5,045	0	0	0
5280 OFFICE SUPPLIES	5,805	10,089	6,000	6,872	6,000
5310 DUES & MEMBERSHIPS	7,040	8,501	7,938	9,856	7,278
5320 POSTAGE AND DELIVERY	1,658	1,952	2,000	1,745	2,000
5321 SHIPPING AND COURIER SVC	894	141	900	784	900
5330 PUBLICATIONS AND SUBSCRIPTIONS	1,151	433	920	1,514	920
5335 CUSTOMER CREDIT CARD CHARGES	101	209	0	0	0
5340 LEGAL ADVERTISING	7,920	8,028	4,000	3,941	8,000
5341 PROMOTIONAL MATERIALS	546	383	6,300	6,282	0
5350 PRINTING AND REPRODUCTION	3,206	2,965	4,000	1,905	2,000
5343 ECONOMIC DEVELOPMENT INCENTIVE	39,534	32,941	0	0	0
5352 CODIFICATION OF ORDINANCES	8,103	10,033	8,000	6,878	4,000
5357 WEBSITE MAINTENANCE	950	0	0	0	0
5360 EQUIPMENT	1,397	0	0	0	0
5361 EQUIPMENT RENTAL	731	1,392	1,400	1,392	1,400
5376 BLDG REPAIR & MAINTENANCE	0	14,300	4,400	4,830	0
5378 BARKER HOUSE EXPENSE	0	0	0	1,500	0
5380 VEHICLE EXPENSE	70	390		418	0

CITY OF MELISSA ANNUAL BUDGET FY20

ADMINISTRATION CONT'D

GENERAL FUND DETAILED BUDGET					
01 ADMINISTRATION					
LINE ITEMS	ACTUAL FY17	ACTUAL FY18	REVISED FY19	ESTIMATED FY19	ADOPTED FY20
5390 PROFESSIONAL SERVICES - HR RELATED	48,258	45,008	107,649	109,303	18,108
5395 LICENSE FEES	82	0	0	0	0
5410 LEGAL FEES	21,217	7,941	12,000	12,976	0
5420 INSURANCE	323	0	3,435	935	0
5430 TELEPHONE	4,362	8,599	4,400	4,581	10,000
5432 WIRELESS TELEPHONE EXP	2,427	2,223	4,800	4,052	4,800
5436 COMPUTER EXPENSES	11,923	1,079	0	0	0
5438 COMPUTER HARDWARE/SOFTWARE	7,503	21	0	58	0
5439 BUSINESS MEALS	2,742	3,686	3,000	3,431	3,000
5440 TRAVEL EXPENSES	13,281	4,948	9,813	9,824	10,339
5441 MILEAGE REIMBURSEMENT	1,434	2,209	1,000	760	500
5442 CAR ALLOWANCE	8,378	8,803	8,460	8,573	8,600
5443 IT COMPUTER REPLACEMENT	4,692	0	0	0	0
5450 UNIFORMS	995	1,638	1,000	218	1,000
5460 TRAINING	5,374	3,500	4,443	2,109	10,020
5462 TRAINING CLASS EXPENSES	304	0	0	0	0
5470 UTILITIES	62	66,748	0	0	0
5480 IMPACT FEE CREDITS	0	117,050	0	275,634	0
5500 MISC EXPENSE	303	9,992	0	5,470	0
5509 PROPERTY TAX EXPENSE	0	0	0	60	0
5550 SUPPLIES	2,464	1,804	4,500	4,598	4,000
5511 CHAMBER OF COMMERCE	750	500	0	0	0
5573 COLLIN COUNTY FILING FEE	1,053	1,874	1,500	1,416	1,500
5574 DOCUMENT MANAGEMENT	989	0	3,000	2,984	2,500
5639 MCKINNEY URBAN TRANSIT DISTRICT	3,046	2,500	0	0	0
5665 BOND ISSUE COST	0	0	0	-6,877	0
5635 CHARITABLE CONTRIBUTION	500	0	500	0	0
OPERATIONS TOTAL	\$ 246,176	\$ 416,363	\$ 235,803	\$ 511,545	\$ 138,065
5520 TRANSFER OUT	16,386,467	0	0	943,832	0
5620 CAPITAL OUTLAY BUILDING	0	0	0	380,802	0
5910 CAPITAL OUTLAY	252,547	4,783	324,970	916,116	0
CAPITAL TOTAL	\$ 16,639,013	\$ 4,783	\$ 324,970	\$ 2,240,750	0
01-01 TOTAL	\$ 17,486,511	\$ 1,260,564	\$ 1,403,941	\$ 3,634,547	\$ 966,264

CITY OF MELISSA ANNUAL BUDGET FY20
DEVELOPMENT & NEIGHBORHOOD SERVICES

GENERAL FUND DETAILED BUDGET					
02 DEVELOPMENT & NEIGHBORHOOD SERVICES					
LINE ITEMS	ACTUAL FY17	ACTUAL FY18	REVISED FY19	ESTIMATED FY19	ADOPTED FY20
5110 SALARIES & WAGES	126,562	112,664	130,411	137,226	183,308
5115 SALARIES - OVERTIME	4,399	4,360	3,500	3,522	0
5145 LONGEVITY PAY	1,092	584	876	876	2,344
5150 SOCIAL SECURITY EXPENSE	8,373	7,336	8,139	8,386	11,456
5155 MEDICARE EXPENSE	1,979	1,716	1,903	1,961	2,680
5160 SUTA EXPENSE	128	405	55	23	414
5166 LONG TERM DISABILITY	222	150	205	198	455
5170 TMRS EXPENSE	9,733	15,259	18,676	19,096	25,294
5195 DRUG SCREENING	0	0	0	0	110
5510 GROUP HEALTH INSURANCE	16,895	19,190	21,939	24,371	47,416
PERSONNEL TOTAL	\$ 169,384	\$ 161,665	\$ 185,704	\$ 195,660	\$ 273,477
5197 EMPLOYEE APPRECIATION- RECOGNITION					300
5261 DEVELOPMENT PROJECT ENG. FEES	293,668	392,755	300,000	430,547	400,000
5270 INSPECTIONS	523,764	733,936	650,000	668,813	500,000
5280 OFFICE SUPPLIES	8,143	5,880	4,500	3,725	4,500
5310 DUES & MEMBERSHIPS	203	137	949	375	983
5320 POSTAGE AND DELIVERY	569	160	1,000	146	1,000
5330 PUBLICATIONS AND SUBSCRIPTIONS	74	146	0	0	0
5335 CUSTOMER CREDIT CARD CHARGES	673	894		562	
5340 LEGAL ADVERTISING	3,247	0	500	462	3,000
5350 PRINTING AND REPRODUCTION	4,217	2,432	1,500	1,714	1,500
5361 EQUIPMENT RENTAL	2,727	249	0	0	2,976
5430 TELEPHONE	2,386	2,530	2,700	2,605	2,700
5436 COMPUTER EXPENSES	0	0	0	0	3,634
5438 COMPUTER HARDWARE/SOFTWARE	0	13,009	0	0	0
5439 BUSINESS MEALS	901	1,640	1,640	1,475	1,640
5390 PROFESSIONAL SVCS	3,915		0	0	0
5410 LEGAL FEES	1,472	7,161	0	0	0
5432 WIRELESS TELEPHONE EXP		23	600	807	0
5440 TRAVEL EXPENSES	1,139	849	408	0	408
5441 MILEAGE REIMBURSEMENT	32	36	0	0	0

CITY OF MELISSA ANNUAL BUDGET FY20
DEVELOPMENT & NEIGHBORHOOD SERVICES CONT'D

GENERAL FUND DETAILED BUDGET					
02 DEVELOPMENT & NEIGHBORHOOD SERVICES					
LINE ITEMS	ACTUAL FY17	ACTUAL FY18	REVISED FY19	ESTIMATED FY19	ADOPTED FY20
5443 IT COMPUTER REPLACEMENT	1,375	0	0	0	0
5450 UNIFORMS	230	183	0	0	0
5460 TRAINING	290	300	1,554	1,338	400
5500 MISC EXPENSE	200	-44	0	192	0
5550 SUPPLIES	0	388	0	118	0
5573 COLLIN COUNTY FILING FEES	1,575	968	3,000	2,655	1,500
OPERATIONS TOTAL	\$ 850,800	\$ 1,163,633	\$ 968,351	\$ 1,115,533	\$ 924,541
5910 CAPITAL OUTLAY	5,450	4,802	0	0	0
CAPITAL TOTAL	\$ 5,450	\$ 4,802	0	0	0
01-02 TOTAL	\$ 1,025,633	\$ 1,330,100	\$ 1,154,055	\$ 1,311,192	\$ 1,198,018

CITY OF MELISSA ANNUAL BUDGET FY20

CODE COMPLIANCE

GENERAL FUND DETAILED BUDGET						
03 CODE COMPLIANCE						
LINE ITEMS	ACTUAL FY17	ACTUAL FY18	ADOPTED FY19	REVISED FY19	ESTIMATED FY19	ADOPTED FY20
5110 SALARIES & WAGES	33,272	47,508	47,689	47,689	46,422	49,125
5115 SALARIES - OVERTIME	1,076	1,854	0	0	727	0
5145 LONGEVITY PAY	0	0	88	88	88	228
5150 SOCIAL SECURITY EXPENSE	1,874	2,878	2,962	2,962	2,693	3,060
5155 MEDICARE EXPENSE	439	673	704	704	630	716
5160 SUTA EXPENSE	21	162	162	12	9	9
5166 LONG TERM DISABILITY	51	71	48	48	74	94
5170 TMRS EXPENSE	2,459	6,122	6,797	6,797	6,612	6,782
5192 RECRUITING EXPENSES	82	0	0	0	0	0
5195 DRUG SCREENING	48	0	0	0	0	0
5510 GROUP HEALTH INSURANCE	7,040	11,882	13,145	13,145	13,649	13,444
PERSONNEL TOTAL	\$ 46,363	\$ 71,150	\$ 71,595	\$ 71,445	\$ 70,905	\$ 73,458
5310 DUES & MEMBERSHIPS	90	135	40	40	0	40
5197 EMPLOYEE APPRECIATION-RECOGNITION						100
5280 OFFICE SUPPLIES	329	38	400	400	73	400
5320 POSTAGE AND DELIVERY	1,654	73	750	750	254	1,200
5350 PRINTING AND REPRODUCTION	290	0	0	0	0	0
5375 VEHICLE REPAIR & MAINTENANCE	405	424	500	500	871	1,140
5385 VEHICLE FUEL	1,020	1,456	2,500	2,500	1,315	2,500
5430 TELEPHONE EXP	1,063	577	0	0	614	1,250
5432 WIRELESS TELEPHONE EXP	730	800	800	800	496	600
5438 COMPUTER HARDWARE/SOFTWARE	3,600	8,721	0	0	0	0
5443 IT COMPUTER REPLACEMENT	510	0	0	0	0	0
5450 UNIFORMS	179	232	275	275	385	330
5618 CONDEMNED PROPERTY DEMOLITION	13,965	3,459		21,000	21,048	
5440 TRAVEL	148	0	600	600	0	600
5441 MILEAGE REIMBURSEMENT					389	
5442 VEHICLE LEASE - ENTERPRISE				1,000	946	4,080
5550 SUPPLIES		31				0
5460 TRAINING	450	89	350	350	916	550
OPERATIONS TOTAL	\$ 24,432	\$ 16,034	\$ 6,215	\$ 28,215	\$ 27,307	\$ 12,790
5530 CAPITAL OUTLAY- VEHICLE	0	0	0	0	0	0
CAPITAL TOTAL	0	0	0	0	0	0
01-04 TOTAL	\$ 70,795	\$ 87,184	\$ 77,810	\$ 99,660	\$ 98,211	\$ 86,248

CITY OF MELISSA ANNUAL BUDGET FY20

PARKS

GENERAL FUND DETAILED BUDGET						
04 PARKS & GROUNDS						
LINE ITEMS	ACTUAL FY17	ACTUAL FY18	ADOPTED FY19	REVISED FY19	ESTIMATED FY19	ADOPTED FY20
5110 SALARIES & WAGES	83,329	124,622	154,945	154,945	162,846	164,680
5115 SALARIES - OVERTIME	1,804	2,836	0	3,500	3,490	0
5145 LONGEVITY PAY	452	452	560	560	560	1,012
5150 SOCIAL SECURITY EXPENSE	4,799	7,783	3,305	8,305	9,471	10,273
5155 MEDICARE EXPENSE	1,122	1,820	773	1,773	2,215	2,403
5160 SUTA EXPENSE	42	654	486	86	27	27
5166 LONG TERM DISABILITY	148	178	72	72	244	313
5170 TMRS EXPENSE	5,841	16,603	22,121	22,121	22,539	22,493
5192 RECRUITING	31	33	0	0	0	0
5195 DRUG SCREENING	48	45	0	0	0	0
5510 GROUP HEALTH INSURANCE	17,938	27,256	38,781	38,781	39,433	39,172
PERSONNEL TOTAL	\$ 115,552	\$ 182,282	\$ 221,043	\$ 230,143	\$ 240,825	\$ 240,373
5197 EMPLOYEE APPRECIATION-RECOGNITION						700
5310 DUES & MEMBERSHIPS	45	145	50	50	40	150
5260 ENGINEERING		361				
5280 OFFICE SUPPLIES	219	20	0	0	54	0
5320 POSTAGE AND DELIVERY		143	0	0	0	0
5350 Printing and Reproduction					90	
5360 EQUIPMENT	438	2,532	1,200	2,600	2,666	3,000
5361 EQUIPMENT RENTAL		1,177	1,200	1,200	1,014	1,200
5370 CONTRACT REPAIRS & MAINTENANCE	88,980	94,091	94,279	94,279	145,703	110,512
5375 VEHICLE REPAIR & MAINTENANCE	10,091	6,027	3,150	3,150	4,474	3,927
5376 BLDG REPAIR & MAINTENANCE	539	61	700	700	0	700
5390 PROFESSIONAL SERVICES	0	0	0	1,850	1,850	0
5380 VEHICLE EXPENSE	115	0	0	700	699	0
5385 VEHICLE FUEL	2,287	5,719	3,000	5,000	5,613	6,200
5430 TELEPHONE EXP	0	207	0	0	90	0
5432 WIRELESS TELEPHONE EXP	2,066	2,836	1,920	1,920	1,897	2,004
5442 VEHICLE LEASE - ENTERPRISE				3,300	3,233	26,259
5443 IT COMPUTER REPLACEMENT	675	0	0	0	0	0
5450 UNIFORMS	1,302	2,493	1,440	1,440	2,320	2,500
5498 ZPLEX EXPENSES	0	0	0	0	0	10,407
5470 UTILITIES	52,558	101,347	106,700	106,700	100,405	126,784
5501 ZADOW PARK EXPENSES	10,783	5,797	0	6,000	6,579	7,141

CITY OF MELISSA ANNUAL BUDGET FY20

PARKS CONT'D

GENERAL FUND DETAILED BUDGET						
04 PARKS & GROUNDS						
LINE ITEMS	ACTUAL FY17	ACTUAL FY18	ADOPTED FY19	REVISED FY19	ESTIMATED FY19	ADOPTED FY20
5495 Zplex Events/Sponsorships				10,000	10,000	
5496 Zplex Sports Park Managed Svcs Contract				60,000	67,818	
5498 Sports Park Maintenance & Supplies		16,466	0	0	14,516	0
5497 COUNTRY RIDGE PARK EXPENSES		7,971		14,000	257,179	0
5500 MISC EXPENSE	335	594	0	0	0	0
5520 TRANSFER OUT		70,000	0	0	0	0
5505 PARK EXPENSES	10,390	10,256	10,800	10,800	6,881	17,362
5550 SUPPLIES	17,139	24,145	26,000	6,000	4,922	25,480
OPERATIONS TOTAL	\$ 197,962	\$ 352,389	\$ 250,439	\$ 329,689	\$ 638,118	\$ 344,326
5910 CAPITAL OUTLAY		73,716	0	0	201,434	0
5530 CAPITAL OUTLAY - VEHICLE	4,805	20,805	4,805	4,805	4,791	0
CAPITAL TOTAL	\$ 4,805	\$ 94,520	\$ 4,805	\$ 4,805	\$ 206,225	0
01-04 TOTAL	\$ 318,320	\$ 629,191	\$ 476,287	\$ 564,637	\$ 1,085,168	\$ 584,699

CITY OF MELISSA ANNUAL BUDGET FY20

MUNICIPAL COURTS

GENERAL FUND DETAILED BUDGET 05 MUNICIPAL COURTS					
LINE ITEMS	ACTUAL FY17	ACTUAL FY18	REVISED FY19	ESTIMATED FY19	ADOPTED FY20
5110 SALARIES & WAGES	66,849	69,127	80,325	82,202	71,195
5115 SALARIES - OVERTIME	1,907	2,408	3,840	3,585	0
5145 LONGEVITY PAY	488	536	584	584	1,092
5150 SOCIAL SECURITY EXPENSE	3,788	4,203	4,963	4,964	4,482
5155 MEDICARE EXPENSE	886	983	1,113	1,161	1,048
5160 SUTA EXPENSE	58	396	61	62	18
5166 LONG TERM DISABILITY	81	71	75	77	170
5170 TMRS EXPENSE	4,395	8,441	11,876	11,707	9,932
5190 CONTRACT LABOR	40,800	41,455	40,800	40,800	40,800
5510 GROUP HEALTH INSURANCE	10,235	12,143	13,206	13,590	13,447
PERSONNEL TOTAL	\$ 129,487	\$ 139,764	\$ 156,843	\$ 158,733	\$ 142,184
5280 OFFICE SUPPLIES	1,980	2,313	1,900	1,945	1,900
5197 EMPLOYEE APPRECIATION-					250
5290 SECURITY	278	0	0	0	0
5310 DUES & MEMBERSHIPS	60	115	240	400	240
5320 POSTAGE AND DELIVERY	1,222	819	1,200	778	1,200
5340 ADVERTISING & PROMOTIONS	280	294	500	471	500
5350 PRINTING AND REPRODUCTION	575	477	700	605	700
5356 PUBLIC EDUCATION	176	140	1,000	755	1,000
5410 LEGAL		1,240	3,000	4,120	2,000
5430 TELEPHONE	1,140	1,746	1,200	1,317	1,200
5299 COURT TECHNOLOGY EXPENSE				10,412	10,500
5439 BUSINESS MEALS	221	237	325	108	325
5440 TRAVEL EXPENSES	73	1,735	800	187	1,800
5441 MILEAGE REIMBURSEMENT	409	0	0	651	0
5500 MISC EXPENSES	0	15	0	16	0
5550 SUPPLIES	0	799	0	0	0
5450 UNIFORMS	876	130	485	0	165
5460 TRAINING	494	225	850	491	450
5570 STATE COURT COST	135,051	125,792	120,000	117,731	120,000
5571 FINES - COLLECTION EXPENSE	20,704	9,248	10,000	10,152	10,000
5572 DISPOSITION SERVICES	2,670	2,178	2,000	2,718	1,000
5575 INMATE BOARDING EXPENSE	2,233	3,769	2,500	3,495	3,000
OPERATIONS TOTAL	\$ 168,882	\$ 151,270	\$ 146,700	\$ 156,353	\$ 156,230
5620 CAPITAL OUTLAY BUILDING	0	0	1,950	0	0
CAPITAL TOTAL	0	0	\$ 1,950	0	0
01-05 TOTAL	\$ 298,369	\$ 291,034	\$ 305,493	\$ 315,086	\$ 298,414

CITY OF MELISSA ANNUAL BUDGET FY20

POLICE

GENERAL FUND DETAILED BUDGET					
06 POLICE DEPARTMENT					
LINE ITEMS	ACTUAL FY17	ACTUAL FY18	REVISED FY19	ESTIMATED FY19	ADOPTED FY20
5110 SALARIES & WAGES	683,307	759,885	824,340	862,012	1,096,909
5112 OT - SHIFT					7,739
5115 SALARIES - OVERTIME	41,812	60,286	72,380	75,525	52,644
5145 LONGEVITY PAY	4,464	3,984	3,932	3,716	4,664
5150 SOCIAL SECURITY EXPENSE	40,451	49,266	54,296	54,834	71,974
5155 MEDICARE EXPENSE	9,460	11,522	12,698	12,824	16,833
5160 SUTA EXPENSE	261	2,279	306	297	171
5166 LONG TERM DISABILITY	1,148	1,043	1,222	1,131	2,066
5170 TMRS EXPENSE	50,472	102,546	121,737	127,825	159,516
5192 RECRUITING EXPENSES	11	222	0	0	210
5194 PSYCHOLOGICAL SCREEN	200	300	0	400	300
5195 DRUG SCREENING	334	0	0	0	240
5510 GROUP HEALTH INSURANCE	137,305	142,395	141,953	155,002	225,300
PERSONNEL TOTAL	\$ 969,224	\$ 1,133,728	\$ 1,232,865	\$ 1,293,566	\$ 1,638,566
5196 MISC EMPLOYEE EXPENSE	89	374	120	100	120
5197 EMPLOYEE APPRECIATION-RECOGNITION				99	1,650
5280 OFFICE SUPPLIES	3,157	5,416	7,710	8,090	4,710
5290 SECURITY	0	0	610	610	0
5310 DUES & MEMBERSHIPS	1,152	1,100	1,020	680	1,210
5320 POSTAGE AND DELIVERY	199	298	250	233	250
5321 SHIPPING AND COURIER SVC	0	29	80	155	200
5330 PUBLICATIONS AND SUBSCRIPTIONS	2,050	2,096	2,708	2,901	2,847
5340 ADVERTISING & PROMOTIONS	116		0	0	0
5341 PROMOTIONAL MATERIALS	1,567	2,475	1,800	1,829	1,800
5350 PRINTING AND REPRODUCTION	2,950	1,394	1,800	1,825	1,670
5355 PUBLIC EDUCATION	0	1,283	0	0	0
5360 EQUIPMENT	4,559	7,228	11,371	20,517	37,837
5361 EQUIPMENT RENTAL		2,192	2,270	2,269	7,650
5362 PERSONAL PROTECTIVE EQUIP PPE		0	4,250	0	4,250
5370 CONTRACT REPAIRS & MAINTENANCE	0		0	0	3,030
5375 VEHICLE REPAIR & MAINTENANCE	20,489	48,689	36,000	45,723	19,240
5376 BLDG REPAIR & MAINTENANCE	0	548	0	0	0
5380 VEHICLE EXPENSE			1,800	2,308	
5385 VEHICLE FUEL	22,503	33,819	32,000	32,543	27,000
5390 PROFESSIONAL SERVICES	26	100	0	0	0
5395 LICENSE FEES	0	9,825	0	0	0
5430 TELEPHONE	3,959	3,893	3,600	3,683	3,600
5432 WIRELESS TELEPHONE EXP	4,807	5,681	5,137	4,420	5,520

CITY OF MELISSA ANNUAL BUDGET FY20

POLICE CONT'D

GENERAL FUND DETAILED BUDGET					
06 POLICE DEPARTMENT					
LINE ITEMS	ACTUAL FY17	ACTUAL FY18	REVISED FY19	ESTIMATED FY19	ADOPTED FY20
5436 COMPUTER EXPENSES	35,276	24,595	0	0	46,425
5438 COMPUTER HARDWARE/SOFTWARE				649	
5439 BUSINESS MEALS	323	325	700	821	200
5440 TRAVEL EXPENSES	4,355	3,547	1,914	1,709	2,831
5441 MILEAGE REIMBURSEMENT	566	548	1,100	1,086	0
5442 VEHICLE LEASE - ENTERPRISE			36,000	59,504	186,492
5443 IT COMPUTER REPLACEMENT	11,062	0	0	0	0
5450 UNIFORMS	11,443	13,545	13,000	14,567	16,120
5460 TRAINING	5,204	742	1,660	1,648	5,820
5461 LEOSE EXPENSE	1,080	160	1,310	1,270	0
5500 MISC EXPENSE	0	2,407	0	0	0
5550 SUPPLIES	3,354	4,902	6,065	8,253	6,920
5600 DISPATCHING EXPENSE	57,383	75,014	78,000	77,643	92,000
5610 CHILD ADVOCACY SERVICES	3,500	3,500	3,500	3,500	3,500
OPERATIONS TOTAL	\$ 201,167	\$ 255,724	\$ 255,775	\$ 298,634	\$ 482,892
5530 CAPITAL OUTLAY VEHICLE	37,790	24,588	29,127	27,812	11,919
5910 CAPITAL OUTLAY	47,691	33,261	18,481	18,481	18,481
CAPITAL TOTAL	\$ 85,481	\$ 57,850	\$ 47,608	\$ 46,293	\$ 30,400
01-06 TOTAL	\$ 1,255,872	\$ 1,447,301	\$ 1,536,248	\$ 1,638,493	\$ 2,151,858

CITY OF MELISSA ANNUAL BUDGET FY20

STREETS

GENERAL FUND DETAILED BUDGET					
07 STREET DEPARTMENT					
LINE ITEMS	ACTUAL FY17	ACTUAL FY18	REVISED FY19	ESTIMATED FY19	ADOPTED FY20
5110 SALARIES & WAGES	19,972	18,540	17,753	20,278	19,282
5115 SALARIES - OVERTIME	2,448	2,248	4,000	4,623	0
5145 LONGEVITY PAY	0	0	0	0	168
5150 SOCIAL SECURITY EXPENSE	1,329	1,252	1,347	1,412	1,206
5155 MEDICARE EXPENSE	311	293	151	330	282
5160 SUTA EXPENSE	0	162	5	5	9
5166 LONG TERM DISABILITY	28	15	25	28	37
5170 TMRS EXPENSE	1,531	2,512	3,325	3,369	2,672
5510 GROUP HEALTH INSURANCE	8,095	2,489	5,971	6,431	6,243
PERSONNEL TOTAL	\$ 33,714	\$ 27,511	\$ 32,577	\$ 36,477	\$ 29,899
5197 EMPLOYEE APPRECIATION-RECOGNITION					50
5320 POSTAGE AND DELIVERY	17			5	0
5360 EQUIPMENT	9,158	0	0	0	2,000
5361 EQUIPMENT RENTAL	518	16	0	0	0
5370 CONTRACT REPAIRS & MAINTENANCE	59,696	117,410	53,000	54,221	110,000
5375 VEHICLE REPAIR & MAINTENANCE	254	1,010	500	277	4,500
5385 VEHICLE FUEL	65	420	0	180	0
5432 WIRELESS TELEPHONE EXP	816	614	550	287	0
5450 UNIFORMS	0	29	550	0	850
5470 UTILITIES	111,295	117,753	140,000	150,608	150,000
5550 SUPPLIES	5,262	5,211	10,000	7,609	10,000
5500 MISC EXPENSE	1,523				
5640 STREET REPAIRS	49,530	31,094	45,000	37,509	45,000
5650 STREET SIGNS	4,421	24,197	16,000	16,697	8,000
OPERATIONS TOTAL	\$ 242,555	\$ 297,754	\$ 265,600	\$ 267,392	\$ 330,400
5910 CAPITAL OUTLAY	0	0	0	70,335	0
CAPITAL TOTAL	0	0	0	\$ 70,335	0
01-07 TOTAL	\$ 276,269	\$ 325,265	\$ 298,177	\$ 374,204	\$ 360,299

CITY OF MELISSA ANNUAL BUDGET FY20

FIRE

GENERAL FUND DETAILED BUDGET					
08 FIRE DEPARTMENT					
LINE ITEMS	ACTUAL FY17	ACTUAL FY18	REVISED FY19	ESTIMATED FY19	ADOPTED FY20
5110 SALARIES & WAGES	511,461	570,096	673,045	707,406	889,343
5111 VOLUNTEER INCENTIVE COMP.	0	0	0	0	0
5115 SALARIES - OVERTIME	28,497	21,837	37,000	35,572	64,370
5190 CONTRACT LABOR	120	420	0	0	0
5145 LONGEVITY PAY	440	696	1,128	1,088	2,288
5150 SOCIAL SECURITY EXPENSE	31,369	35,408	43,777	42,988	57,057
5155 MEDICARE EXPENSE	7,336	8,281	10,238	10,054	13,422
5160 SUTA EXPENSE	62	1,717	458	395	225
5166 LONG TERM DISABILITY	673	690	778	732	1,054
5170 TMRS EXPENSE	37,502	73,154	91,159	94,515	125,037
5191 ANNUAL DRIVERS LICENSE CHECK				173	
5193 PHYSICALS	15,943	15,285	16,000	11,036	19,660
5195 DRUG SCREENING	163	0	360	285	855
5192 RECRUITING	1,026	798	2,000	3,131	630
5510 GROUP HEALTH INSURANCE	44,301	78,021	88,418	94,139	167,248
PERSONNEL TOTAL	\$ 678,892	\$ 806,402	\$ 964,361	\$ 1,001,515	\$ 1,341,189
5280 OFFICE SUPPLIES	2,311	1,617	2,500	2,805	3,000
5290 SECURITY		118			0
5196 MISC EMPLOYEE EXPENSE/APPRECIATION	562	0	0	0	0
5197 EMPLOYEE APPRECIATION-RECOGNITION				305	1,350
5310 DUES & MEMBERSHIPS	2,462	3,825	6,780	4,415	8,625
5320 POSTAGE AND DELIVERY	170	220	300	52	300
5321 SHIPPING AND COURIER SVC	65	857	200	523	200
5330 PUBLICATIONS AND SUBSCRIPTIONS	2,388	2,025	1,000	1,946	1,000
5340 ADVERTISING & PROMOTIONS	1,760	0	0	0	0
5341 PROMOTIONAL MATERIALS	1,600				
5350 PRINTING AND REPRODUCTION	3,445	873	3,500	1,445	1,000
5355 PUBLIC EDUCATION	873	382	3,500	2,097	2,000
5360 EQUIPMENT	18,922	29,692	23,976	24,694	26,902
5361 EQUIPMENT RENTAL		2,695	2,270	2,269	0
5362 PERSONAL PROTECTIVE EQUIPMENT FD	24,470	28,189	25,000	24,782	48,000
5363 PPE MAINTENANCE FD	5,944	8,556	9,000	8,466	10,000
5370 CONTRACT REPAIRS & MAINTENANCE	15,334	13,692	15,310	11,813	16,565
5375 VEHICLE REPAIR & MAINTENANCE	30,702	83,169	50,000	52,805	31,080
5376 BLDG REPAIR & MAINTENANCE	22,022	37,489	13,500	12,910	5,000
5380 VEHICLE EXPENSE				874	
5385 VEHICLE FUEL	12,720	18,232	18,000	18,193	19,000

CITY OF MELISSA ANNUAL BUDGET FY20

FIRE CONT'D

GENERAL FUND DETAILED BUDGET					
08 FIRE DEPARTMENT					
LINE ITEMS	ACTUAL FY17	ACTUAL FY18	REVISED FY19	ESTIMATED FY19	ADOPTED FY20
5442 VEHICLE LEASE - ENTERPRISE					37,822
5390 PROFESSIONAL SERVICES	0	0	0	0	0
5395 LICENSE FEES	9,374	10,212	0	0	0
5430 TELEPHONE	3,716	4,157	3,600	4,041	3,600
5432 WIRELESS TELEPHONE EXP	6,035	7,584	6,260	7,102	6,260
5436 COMPUTER EXPENSES	11,379	2,097	1,000	429	6,400
5438 COMPUTER HARDWARE/SOFTWARE			2,000	1,890	
5439 BUSINESS MEALS	3,146	4,280	5,000	4,962	5,096
5440 TRAVEL EXPENSES	9,193	12,628	10,000	10,015	7,535
5441 MILEAGE REIMBURSEMENT		194	0	262	0
5443 IT COMPUTER REPLACEMENT	5,577	0	0	0	0
5450 UNIFORMS	25,329	16,345	21,600	21,565	18,000
5460 TRAINING	28,212	22,953	20,000	23,034	20,000
5470 UTILITIES	15,881	15,832	16,000	16,291	16,000
5490 AMBULANCE CONTRACT SERVICES	100,437	104,709	89,000	89,142	99,225
5xxx MEDICAL DIRECTOR CONTRACT	0	18,000	18,000	18,000	18,000
5500 MISC EXPENSE	0	4,042	0	0	0
5512 CELEBRATION OF FREEDOM EVENT	400				
5549 TIFMAS FIRE HURRICAN HARVEY EXP	17,744	4,355			
5550 SUPPLIES	3,783	4,603	5,000	9,690	12,000
5551 MEDICAL SUPPLIES	7,463	5,036	6,000	6,278	6,500
5552 REHAB SUPPLIES	2,638	392	2,000	470	2,000
5553 FIRE SUPPLIES	4,352	7,760	5,000	5,971	6,000
OPERATIONS TOTAL	\$ 400,412	\$ 476,810	\$ 385,296	\$ 389,539	\$ 438,460
5530 CAPITAL OUTLAY VEHICLE	99,677	71,227	101,217	154,753	97,333
5910 CAPITAL OUTLAY	52,737	146,278	57,566	84,638	52,738
CAPITAL TOTAL	\$ 152,414	\$ 217,505	\$ 158,783	\$ 239,390	\$ 150,071
01-08 TOTAL	\$ 1,231,718	\$ 1,500,717	\$ 1,508,440	\$ 1,630,444	\$ 1,929,720

CITY OF MELISSA ANNUAL BUDGET FY20

INFORMATION TECHNOLOGY (IT)

GENERAL FUND DETAILED BUDGET 09 IT DEPARTMENT				
LINE ITEMS	ACTUAL FY18	REVISED FY19	ESTIMATED FY19	ADOPTED FY20
5357 WEBSITE MAINTENANCE	3,015	3,075	3,205	3,120
5436 COMPUTER EXPENSES	85,443	88,033	76,368	97,234
5438 COMPUTER HARDWARE/SOFTWARE	18,058	58,405	72,843	72,102
5443 IT COMPUTER REPLACEMENT	29,906	52,593	52,593	53,319
OPERATIONS TOTAL	\$ 136,422	\$ 202,106	\$ 205,009	\$ 225,775
5910 CAPITAL OUTLAY	0	0	0	0
CAPITAL TOTAL	0	0	0	0
01-10 TOTAL	\$ 136,422	\$ 202,106	\$ 205,009	\$ 225,775

LIBRARY

CITY OF MELISSA ANNUAL BUDGET FY20

GENERAL FUND DETAILED BUDGET

10 LIBRARY DEPARTMENT

LINE ITEMS	ACTUAL FY17	ACTUAL FY18	REVISED FY19	ESTIMATED FY19	ADOPTED FY20
5110 SALARIES & WAGES	136,749	148,347	165,415	173,429	198,143
5115 SALARIES - OVERTIME	563	295	0	116	0
5145 LONGEVITY PAY	428	476	592	592	1,696
5150 SOCIAL SECURITY EXPENSE	8,105	9,387	9,986	10,641	12,390
5155 MEDICARE EXPENSE	1,896	2,195	2,336	2,489	2,898
5160 SUTA EXPENSE	-92	817	137	133	81
5166 LONG TERM DISABILITY	80	96	122	105	199
5170 TMRS EXPENSE	8,468	18,200	22,461	23,539	27,413
5195 DRUG SCREENING	93	45	0	0	0
5190 CONTRACT LABOR	132	190	1,000	928	0
5192 RECRUITING EXPENSES	104	0	0	94	0
5510 GROUP HEALTH INSURANCE	9,165	17,110	21,449	22,311	27,811
PERSONNEL TOTAL	\$ 165,691	\$ 197,158	\$ 223,498	\$ 234,377	\$ 270,631
5280 OFFICE SUPPLIES	1,825	2,886	3,200	2,454	3,200
5196 MISC EMPLOYEE EXPENSE				35	
5197 EMPLOYEE APPRECIATION-RECOGNITION					1,200
5198 EMPLOYEE SPECIAL EVENTS	416				0
5310 DUES & MEMBERSHIPS	783	861	681	737	913
5320 POSTAGE AND DELIVERY	82	124	150	202	300
5330 PUBLICATIONS AND SUBSCRIPTIONS	0	623	650	626	905
5341 PROMOTIONAL MATERIALS	872	101	1,300	240	2,060
5350 PRINTING AND REPRODUCTION	1,561	421	3,100	385	680
5355 PUBLIC EDUCATION	607	0	100	0	100
5360 EQUIPMENT	2,514	1,350	3,390	5,504	6,517
5361 EQUIPMENT RENTAL		2,714	2,270	2,269	
5370 CONTRACT REPAIRS & MAINTENANCE	0	0	0	0	2,289
5395 LICENSE FEES	7,614	467	570	490	1,530
5430 TELEPHONE	4,985	5,043	4,800	4,911	5,400
5432 WIRELESS TELEPHONE EXP		23	600	600	0
5438 COMPUTER HARDWARE/SOFTWARE				203	
5439 BUSINESS MEALS	50	395	780	147	480
5440 TRAVEL EXPENSES	0	329	1,000	838	1,060
5441 MILEAGE REIMBURSEMENT	0	95	650	498	1,145
5443 IT COMPUTER REPLACEMENT	2,125	0	0	0	0
5450 UNIFORMS	56	468	360	10	510
5460 TRAINING	-128	2,609	700	619	605
5462 TRAINING - CLASS EXPENSES	515	1,534	1,000	860	500

CITY OF MELISSA ANNUAL BUDGET FY20

LIBRARY CONT'D

GENERAL FUND DETAILED BUDGET 10 LIBRARY DEPARTMENT					
LINE ITEMS	ACTUAL FY17	ACTUAL FY18	REVISED FY19	ESTIMATED FY19	ADOPTED FY20
5500 MISC EXPENSE	2	0	0	6	0
5550 SUPPLIES	1,170	789	600	758	500
5554 GRANT PURCHASES	0	5,691	840	841	0
5556 LIBRARY INVENTORY PURCHASES	19,131	18,879	19,000	17,348	18,000
FARMERS MARKET	121	0	0	0	0
5558 LIBRARY PROGRAMS	4,690	8,750	11,385	9,076	11,653
OPERATIONS TOTAL	\$ 48,989	\$ 54,154	\$ 57,126	\$ 49,657	\$ 59,547
5910 CAPITAL OUTLAY	4,968	0	0	0	0
CAPITAL TOTAL	\$ 4,968	0	0	0	0
01-10 TOTAL	\$ 219,648	\$ 251,312	\$ 280,624	\$ 284,034	\$ 330,178

CITY OF MELISSA ANNUAL BUDGET FY20

BUILDING MAINTENANCE

GENERAL FUND DETAILED BUDGET					
11 BUILDING MAINTENANCE					
LINE ITEMS	ACTUAL FY17	ACTUAL FY18	REVISED FY19	ESTIMATED FY19	ADOPTED FY20
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
PERS ONNEL TOTAL	0	0	0	0	0
5280 OFFICE SUPPLIES	0	0	0	0	0
5360 EQUIPMENT	0	0	0	0	0
5370 CONTRACT REPAIRS & MAINTENANCE	22,863	7,163	13,620	11,634	14,655
5375 VEHICLE REPAIR & MAINTENANCE	0	0	0	0	0
5376 BLDG REPAIR & MAINTENANCE	59,413	79,560	88,622	96,842	100,127
5385 VEHICLE FUEL	0	0	0	0	0
5395 LICENSE FEES	0	0	0	0	0
5430 TELEPHONE	0	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
5500 MISC EXPENSE				56	
5550 SUPPLIES	3,671	2,074	4,800	2,367	4,511
OPERATIONS TOTAL	\$ 85,948	\$ 88,796	\$ 107,042	\$ 110,899	\$ 119,293
5620 CAPITAL OUTLAY	0	0	0	0	0
CAPITAL TOTAL	0	0	0	0	0
01-11 TOTAL	\$ 85,948	\$ 88,796	\$ 107,042	\$ 110,899	\$ 119,293

CITY OF MELISSA ANNUAL BUDGET FY20

Debt Service Fund Budget – General Fund Debt

General Debt Service Fund 2019-2020 - Proposed			2019-2020 Proposed Budget
Beginning Fund Balance - I & S Acct			646,407.58
Revenues			
4110	Current Property Taxes - I & S Portion		\$ 1,588,121.27
4315	Transfer In - Road Impact Fees (Throckmorton Transp GO Bond 2016) Year 3 of 3		\$ -
4315	Transfer In - Road Impact Fees (Davis Rd/Fannin Rd GO Bond 2017) Participation \$300k total Yr 3		\$ 213,555.00
4315	Transfer In - Road Impact Fees (Throckmorton Rd CO Series 2017) Participation \$300k total Yr 3		\$ 86,445.00
4315	Transfer In - Park Development Fee 100% - Land Acquisition		\$ 67,100.00
4315	Transfer In - Park Development Fee 100% - (2018 CO 100 Sports Park Ph 2/Zadow)		\$ 483,668.76
Transfer In - Road Escrow Donation Total			\$ -
4423	EDC 4A - Series 2006 CO/Refi 2016 GO - Melissa Rd	76,400.00	
4422	EDC 4A - Series 2017 GO - Davis Rd/Fannin Rd Construction - participation	60,000.00	
Transfer In - EDC 4A Total			\$ 136,400.00
4425	EDC 4B - Series 2005A CO - Fire St/Tennis/Barker/BMP	58,871.25	
4442	EDC 4B - Series 2015 CO - Phase I Park Dev Plan	430,306.26	
4443	EDC 4B - Series 2016 CO - Phase II Sports Park	125,500.00	
Transfer In - EDC 4B Total			\$ 614,677.51
4426	TIF - Series 2006 CO/Refi 2016 GO - Town Center Architect - City Hall	692,500.00	
4445	TIF - Series 2018 CO - Cardinal/HIGHLAND Rd/DOD roadway/utility	59,250.00	
4444	TIF - Series 2018 GO - Melissa Road Construction	61,078.26	
Transfer In - TIF Fund Total			\$ 812,828.26
Total Revenues			\$ 4,002,795.80
Expenditures			
Debt Service		Principal	Interest
5664	Debt Service - Series 2005A CO - Fire St/Tennis/Barker/BMP 4B	45,000.00	13,871.25
5666	Debt Service - Series 2006 CO/Refi 2016 GO - Melissa Rd 1,120,000 4A	60,000.00	16,400.00
5678	Debt Service - Series 2009 CO - City Hall/Refi 2016 Current Outstanding Debt	405,000.00	287,500.00
5687	Debt Service - Series 2012 GO - Transportation	20,000.00	14,000.00
5690	Debt Service - Series 2013 GO - Transportation/Refinance	195,000.00	31,868.75
5666	Debt Service - Series 2015 CO - Park - City Hall Park	30,000.00	32,525.00
5693	Debt Service - Series 2015 CO - Park - Phase I Park Dev - 4B	215,000.00	215,306.26
5692	Debt Service - Series 2015 GO - Transportation - Milrany Rd	80,000.00	58,853.76
5694	Debt Service - Series 2016 GO - Transportation - Fannin Rd design/row Mel Rd E row	25,000.00	21,200.00
5694	Debt Service - Series 2016 CO - Transportation - Melissa Rd W row	20,000.00	17,000.00
5694	Debt Service - Series 2016 CO - Transportation - Throckmorton Rd	70,000.00	64,600.00
5694	Debt Service - Series 2016 CO - Sports Park - Phase II - 4B	65,000.00	60,500.00
5694	Debt Service - Series 2016 CO - Land Acquisition - Park Dev fee 100%	35,000.00	32,100.00
5667	Debt Service - Series 2008 GO/Refi 2016 - Transportation Bond New Refi	270,000.00	101,400.00
5696	Debt Service - Series 2017 CO - Throckmorton Rd, Land Acquisition, Green Ribbon project	220,000.00	169,187.50
5695	Debt Service - Series 2017 GO - Davis Rd/Fannin Rd construction	155,000.00	118,555.00
5671	Debt Service - Series 2018 CO - Proposed - Signalization/Storm sirens	15,000.00	22,243.76
5671	Debt Service - Series 2018 CO - Proposed - 100 acre Sports Park Ph 2/Zadow Park	210,000.00	273,668.76
5671	Debt Service - Series 2018 CO - Proposed - TIF Cardinal/HIGHLAND/DOD/Sirens	25,000.00	34,250.00
5669	Debt Service - Series 2018 GO - Proposed - Melissa Rd Construction	80,000.00	116,687.50
5669	Debt Service - Series 2018 GO - Proposed - TIF Melissa Rd construction	25,000.00	36,078.26
		2,265,000.00	1,737,795.80
Principal Reduction			2,265,000.00
Interest			1,737,795.80
Paying Agent Fees/Other			-
Total Debt Service Expenditures			4,002,795.80
Ending Fund Balance			646,407.58

CITY OF MELISSA ANNUAL BUDGET FY20

Water Fund Budget Summary

City of Melissa Actual & Projected Revenue Requirements Financial Summary - Water & Wastewater				
Description	Actual 2018	Adopted 2019	Actual 2019	Proposed 2020 w/ 100%Wholesale increase passed through
Beginning Working Capital Reserve	\$ 1,631,038	\$ 1,860,195	\$ 1,860,195	\$ 1,931,360
Metered Water Sales	\$ 4,622,799	\$ 4,819,492	\$ 4,387,203	\$ 5,129,264
Unmetered Water Sales	\$ (61,122)	\$ 50,000	\$ 81,378	\$ 53,243
Sewer Sales	2,196,724	2,461,481	2,596,980	3,131,625
Winter Qtr Avg Policy Change		50,000	-	-
New Commercial Accounts		462,878	-	-
City of Anna Throckmorton M&O Charges		100,000		
Garbage	414,616	370,000	462,582	495,440
Recoup Meter Cost for New Subdivisions/M	169,254	157,500	104,289	185,094
Non-Rate Operating Revenues	328,880	218,000	391,163	275,951
Water Tap Fees	-	-	-	-
Sewer Tap Fees	-	-	-	-
Throckmorton Funding - 4A	228,288	227,850	227,856	227,228
NTMWD Participation Stiff Creek Sewer pr	320,000	320,000	320,000	320,000
W/WW Impact Fees		330,026	-	157,171
W/WW Tap fees		100,000		
Transfers In	245,582		706,612	
Non-Operating Revenues	2,976	2,000	10,228	7,000
TOTAL SOURCES OF FUNDS	\$ 8,467,998	\$ 9,669,227	\$ 9,288,292	\$ 9,982,016
Utility Billing	\$ 502,705	471,828	491,586	513,874
Water Purchases	1,948,016	\$ 2,523,494	\$ 2,183,915	\$ 2,146,511
All Other Water Department	1,396,290	1,137,364	1,224,934	1,814,380
Sewer Wholesale Cost	1,302,109	1,727,387	1,463,856	1,695,373
All Other Wastewater Department	67,695	271,194	188,659	75,555
Garbage Expense	418,305	370,000	479,494	495,440
IT Dept Expense	35,506	45,627	43,487	45,074
TOTAL OPERATING EXPENDITURES	\$ 5,670,627	\$ 6,546,894	\$ 6,075,932	\$ 6,786,207
Net Revenues	\$ 2,797,371	\$ 3,122,333	\$ 3,212,361	\$ 3,195,808

CITY OF MELISSA ANNUAL BUDGET FY20
WATER FUND BUDGET SUMMARY CONT'D

City of Melissa Actual & Projected Revenue Requirements Financial Summary - Water & Wastewater				
Description	Actual 2018	Adopted 2019	Actual 2019	Proposed 2020 w/ 100%Wholesale increase passed through
Debt Service - Existing	\$ 2,076,904	\$ 2,119,618	\$ 2,591,803	\$ 2,765,550
Debt Service - Planned		\$ 495,039		\$ 75,000
New GTUA Debt Issue	-	-	-	-
TOTAL DEBT SERVICE	\$ 2,076,904	\$ 2,614,657	\$ 2,591,803	\$ 2,840,550
Transfer to General Fund	\$ 205,000	193,385	176,317	193,187
Departmental Capital Outlay	195,310	39,955	373,076	92,996
NON-OPERATING EXPENDITURES	\$ 491,310	\$ 233,340	\$ 549,393	\$ 286,183
Total Uses of Funds	\$ 8,238,840	\$ 9,394,891	\$ 9,217,128	\$ 9,912,940
Sources Minus Uses of Funds	\$ 229,157	\$ 274,336	\$ 71,165	\$ 69,075
Ending Working Capital Reserve	\$ 1,860,195	\$ 2,134,531	\$ 1,931,360	\$ 2,000,435
Days of Working Capital	82	86	80	74
One Day of Expenditures in W/C	\$ 22,572	\$ 24,760	\$ 24,273	\$ 27,159
Average Monthly Bill @ X Gal:		7,198	7,198	6,906
Water		\$ 62.45	\$ 62.45	\$ 61.34
<u>Winter Quarter Average/Median</u>		4,475	4,475	4,215
Wastewater		\$ 53.32	\$ 53.32	\$ 54.84
Garbage		\$ 14.18	\$ 14.18	\$ 14.18
TOTAL		\$ 129.96	\$ 129.96	\$ 130.36
Difference		\$ (1.64)		\$ 0.40
Difference		-1.24%		0.31%

CITY OF MELISSA ANNUAL BUDGET FY20

Water Fund Detailed Budget – by Department

WATER

City of Melissa				
Financial Summary - Water Fund				
Description	Actual 2017	Actual 2018	Actual 2019	Proposed 2020
5110 SALARIES & WAGES	\$188,132	\$221,844	\$246,798	\$410,590
5115 SALARIES - OVERTIME	\$15,236	\$21,672	\$25,499	\$37,342
5145 LONGEVITY PAY	\$444	\$664	\$540	\$1,380
5150 SOCIAL SECURITY EXPENSE	\$11,159	\$14,763	\$15,568	\$26,782
5155 MEDICARE EXPENSE	\$2,589	\$3,453	\$3,641	\$6,265
5160 SUTA EXPENSE	\$152	\$976	\$40	\$810
5166 LONG TERM DISABILITY	\$326	\$325	\$318	\$1,050
5170 TMRS EXPENSE	\$17,836	\$31,080	\$37,301	\$59,351
5190 CONTRACT LABOR	\$0	\$0	\$0	\$0
5195 DRUG SCREENING	\$0	\$48	\$48	\$180
5192 RECRUITING		\$243		
5510 GROUP HEALTH INSURANCE	\$31,411	\$47,644	\$54,997	\$141,137
PERSONNEL TOTAL	\$267,285	\$342,712	\$384,751	\$684,887
5260 ENGINEERING	\$59,828	\$99,420	\$66,955	\$45,000
5270 INSPECTIONS	\$0	\$0	\$0	\$20,000
5280 OFFICE SUPPLIES	\$905	\$88	\$531	\$500
5310 DUES & MEMBERSHIPS	\$13,097	\$10,737	\$18,646	\$15,000
5320 POSTAGE AND DELIVERY	\$157	\$109	\$436	\$0
5350 PRINTING AND REPRODUCTION	\$85	\$770	\$345	\$600
5360 EQUIPMENT	\$1,375	\$11,769	\$10,990	\$10,000
5361 EQUIPMENT RENTAL	\$0	\$78	\$0	\$6,000
5370 CONTRACT REPAIRS & MAINTENANCE	\$77,524	\$134,212	\$126,737	\$281,025
5375 VEHICLE REPAIR & MAINTENANCE	\$7,937	\$7,103	\$13,175	\$15,432
5376 BLDG REPAIR & MAINTENANCE	\$1,958	\$719	\$1,874	\$2,500
5380 VEHICLE EXPENSE			\$1,434	
5385 VEHICLE FUEL	\$8,665	\$12,179	\$13,200	\$10,000
5442 VEHICLE LEASE			\$6,022	\$24,426
5390 PROFESSIONAL SERVICES	\$4,514	\$8,100	\$16,198	\$46,277
5395 LICENSE FEES	\$322	\$322	\$2,744	\$1,250
5400 AUDIT FEES	\$14,500	\$13,988	\$11,575	\$14,500
5410 LEGAL FEES	\$51,280	\$49,931	\$51,352	\$50,000
5430 TELEPHONE	\$4,115	\$4,206	\$3,949	\$8,100
5432 WIRELESS TELEPHONE EXP	\$3,831	\$5,408	\$4,544	\$4,000
5436 COMPUTER EXPENSES	\$25,890	\$32,114	\$0	\$0
5439 BUSINESS MEALS	\$409	\$786	\$924	\$900
5440 TRAVEL EXPENSES	\$1,035	\$1,134	\$1,280	\$2,000
5441 MILEAGE REIMBURSEMENT	\$656	\$637	\$1,113	\$1,200
5443 IT COMPUTER REPLACEMENT	\$6,027	\$6,027	\$0	\$0
5444 PURCHASE OF METERS/METER EQUIP	\$145,658	\$238,419	\$164,878	\$203,603

CITY OF MELISSA ANNUAL BUDGET FY20

WATER CONT'D

City of Melissa				
Financial Summary - Water Fund				
Description	Actual 2017	Actual 2018	Actual 2019	Proposed 2020
5445 PURCHASE OF WATER	\$1,438,418	\$1,948,016	\$2,183,915	\$2,675,085
GTUA O&M OF CGMA SYSTEM	\$103,687	\$40,490	\$100,664	\$80,000
GTUA ADMIN FEE	\$16,443	\$12,705	\$7,153	\$15,000
5450 UNIFORMS	\$3,329	\$4,494	\$4,357	\$8,280
5453 Supplies - Water System		\$44,691	\$21,928	\$15,000
5460 TRAINING	\$1,431	\$3,156	\$3,890	\$4,000
5470 UTILITIES	\$66,773	\$58,788	\$52,522	\$70,000
5474 Water System Maintenance Program		\$129,582	\$38,255	\$86,400
5475 WATER TESTING	\$5,782	\$6,965	\$11,332	\$8,000
5500 Misc Expense			\$20	
5776 Bad debt expense	\$109,420	\$22,733	\$25,391	\$20,000
5750 GARBAGE EXPENSE	\$0	\$132	\$0	\$500
5550 SUPPLIES	\$60,498	\$29,517	\$55,769	\$60,000
5950 TRANSFER OUT	\$205,000	\$205,000	\$176,317	\$193,187
OPERATIONS TOTAL	\$2,440,549	\$3,144,522	\$3,200,415	\$3,997,766
5530 CAPITAL OUTLAY VEHICLE	\$55,869	\$12,476	\$5,486	\$39,955
5910 CAPITAL OUTLAY	\$29,759	\$173,471	\$367,591	\$53,041
CAPITAL TOTAL	\$85,629	\$185,947	\$373,076	\$92,996
02-14 TOTAL	\$2,793,462	\$3,673,181	\$3,958,243	\$4,775,649

CITY OF MELISSA ANNUAL BUDGET FY20

WASTEWATER

City of Melissa Financial Summary - Wastewater Fund				
Description	Actual 2017	Actual 2018	Actual 2019	Proposed 2020
5260 ENGINEERING	\$19,209	\$58,806	\$95,793	\$37,000
5270 Inspections			\$1,356	
5320 Postage & Delivery			\$12	
5360 EQUIPMENT		\$258		
5361 EQUIPMENT RENTAL			\$0	\$6,000
5370 CONTRACT REPAIRS & MAINTENANCE	\$5,079	\$3,803	\$14,162	\$12,000
5395 LICENSE FEES	\$1,619	\$1,811	\$2,113	\$555
5430 TELEPHONE	\$0	\$0	\$0	\$0
5443 IT COMPUTER REPLACEMENT	\$0	\$0	\$0	\$0
5446 SEWER TREATMENT SERVICES	\$975,647	\$1,302,109	\$1,463,856	\$1,675,109
GTUA ADMIN FEE	\$0	\$0	\$1,250	\$5,000
5466 Throckmorton Crk Sewer Line maintenance			\$35,982	
5470 UTILITIES	\$529	\$1,306	\$3,918	\$5,000
5500 MISC EXPENSE			\$30,661	
5550 SUPPLIES	\$1,270	\$1,712	\$3,412	\$10,000
OPERATIONS TOTAL	\$1,003,354	\$1,369,804	\$1,652,515	\$1,750,664
5910 CAPITAL OUTLAY	\$0	\$9,362		
CAPITAL TOTAL	\$0	\$9,362	\$0	
02-15 TOTAL	\$1,003,354	\$1,379,167	\$1,652,515	\$1,750,664

CITY OF MELISSA ANNUAL BUDGET FY20

GARBAGE

City of Melissa Financial Summary - Garbage Fund				
Description	Actual 2017	Actual 2018	Actual 2019	Proposed 2020
5751 HAZARDOUS WASTE	\$ 800	\$ 1,550	\$ 1,250	
5500 Misc Expense			\$ 242	
5850 GARBAGE-TRANSFER GENERAL FUND	\$ 75,000	\$ 91,000		
GARBAGE EXPENSE	\$ 380,519	\$ 416,755	\$ 478,002	\$ 495,440
OPERATIONS	\$ 456,319	\$ 509,305	\$ 479,494	\$ 495,440
TOTAL 16 GARBAGE	\$ 456,319	\$ 509,305	\$ 479,494	\$ 495,440

IT

City of Melissa Financial Summary - IT Dept				
Description	Actual 2018	Estimated 2019	Adopted 2020	
5436 COMPUTER EXPENSES	\$ 28,500	\$ 36,158	\$ 36,662	
5438 COMPUTER HARDWARE/SOFTWARE	\$ 495	\$ 497	\$ 1,395	
5443 IT COMPUTER REPLACEMENT	\$ 6,832	\$ 6,832	\$ 7,017	
OPERATIONS	\$ 35,827	\$ 43,487	\$ 45,074	
TOTAL 24 IT WF EXPENSES	\$ 35,827	\$ 43,487	\$ 45,074	

CITY OF MELISSA ANNUAL BUDGET FY20

UTILITY BILLING

City of Melissa Financial Summary - Utility Billing Fund				
Description	Actual 2017	Actual 2018	Actual 2019	Proposed 2020
5110 SALARIES & WAGES	\$168,511	\$119,338	\$104,008	\$108,084
5115 OVERTIME	\$2,094	\$3,876	\$3,909	
5145 LONGEVITY PAY	\$964	\$1,132	\$568	\$1,168
5150 SOCIAL SECURITY EXPENSE	\$9,532	\$7,972	\$6,765	\$12,960
5155 MEDICARE EXPENSE	\$2,229	\$1,864	\$1,582	\$3,032
5160 SUTA EXPENSE	\$85	\$405	\$31	\$428
5166 LONG TERM DISABILITY	\$292	\$149	\$75	
5170 TMRS EXPENSE	\$11,465	\$76,816	\$15,205	\$14,899
5192 Recruiting			\$1,222	
5195 Drug Screening			\$48	
5510 GROUP HEALTH INSURANCE	\$27,231	\$23,308	\$21,189	\$31,243
PERSONNEL TOTAL	\$222,403	\$234,861	\$154,602	\$171,814
5197 Employee Appreciation Recognition				300
5280 OFFICE SUPPLIES	\$1,048	\$1,364	\$1,367	\$1,500
5310 DUES & MEMBERSHIPS	\$579	\$0	\$0	\$100
5320 POSTAGE AND DELIVERY	\$0	\$1,926	\$138	\$4,500
5350 PRINTING AND REPRODUCTION	\$74	\$465	\$835	\$3,500
5430 TELEPHONE	\$1,869	\$1,940	\$2,391	\$2,500
5432 Wireless Telephone Exp			\$230	
AMI MANAGEMENT CONTRACT	\$232,615	\$261,699	\$331,903	\$327,710
5439 BUSINESS MEALS	\$20	\$0	\$111	\$200
5440 TRAVEL EXPENSES	\$684	\$21	\$0	\$1,500
5441 MILEAGE REIMBURSEMENT	\$0	\$135	\$0	\$250
5450 UNIFORMS	\$34	\$249	\$10	
5443 IT COMPUTER REPLACEMENT	\$1,683			
5460 TRAINING	\$1,298	\$45	\$0	\$0
OPERATIONS TOTAL	\$239,904	\$267,845	\$336,984	\$342,060
Utility Billing TOTAL	\$462,306	\$502,705	\$491,586	\$513,874

CITY OF MELISSA ANNUAL BUDGET FY20
Debt Service Fund Budget – Utility Fund Debt

City of Melissa Utility Debt Service - Expenditures 2019-2020- Adopted					
Debt Service Fund		Total Debt	Principal	Interest	Fund Total
5676	Debt Service - Series 2005 - Rev Bond GTUA CGMA	\$ 213,013.00	49,329.08	31,499.66	80,828.74
5677	Debt Service - Series 2006 CO - Country Ridge 615k Water				-
5679	Debt Service - 2006 State Part Assist-GTUA - CGMA	\$ 915,789.71	-	347,500.51	347,500.51
5673	Debt Service - Series 2006 - Rev Bond GTUA TR/TC Sewer		95,000.00	27,887.50	122,887.50
5681	Debt Service - Series 2007 Rev Bond - GTUA - CGMA	\$ 250,166.00	20,870.00	74,056.61	94,926.61
5682	Debt Service - Series 2007 Rev Bond - GTUA TR/TC Sewer		55,000.00	23,902.50	78,902.50
5683	Debt Service - Series 2008 Combo Tax/Rev - Water/Wastewater CIP				-
5684	Debt Service - Series 2009A (Dfund)- Fitzhugh Sewer - GTUA		55,000.00	34,587.50	89,587.50
	Debt Service - Series 2009B (CWSRF)- Fitzhugh Sewer - GTUA		75,000.00	34,657.50	109,657.50
5675	Debt Service- Series 2000/2010 Refunding CO - Water Tower		130,000.00	9,275.00	139,275.00
	Debt Service - Series 2011 Fannin Waterline Project		60,000.00	39,000.00	99,000.00
	Debt Service - Series 2013 CO - South Take Pt/US 75 water relocation/Davis Rd Sewer		225,000.00	78,721.26	303,721.26
	Debt Service - Series 2014 CO - SH 121 Util Relocation, Harrison St Sewer, AMR Sys		90,000.00	57,506.26	147,506.26
	Water Fund - Series 2015 CO - Waterline to 100 acre park		50,000.00	50,043.76	100,043.76
	Debt Service - Series 2016 GO Refunding CO 2008		150,000.00	52,100.00	202,100.00
	New Debt 2016 #1 Wastewater - Stiff Creek Sewer Improvements		160,000.00	151,000.00	311,000.00
	New Debt 2016 #2 W/WW - Land Acquisition		35,000.00	32,100.00	67,100.00
	New Debt 2018 - New Water Tower		205,000.00	266,512.50	471,512.50
			1,455,199.08	1,310,350.56	2,765,549.64
				Principal Reduction:	1,455,199.08
				Interest:	1,310,350.56
				Reserves/Other:	-
				Total Debt Service Expenditures:	2,765,549.64

CITY OF MELISSA ANNUAL BUDGET FY20
Tax Increment Financing (TIF) Zone Budget

City of Melissa Melissa Tax Increment Financing Zone #1 Fund (03-18) Adopted FY20		
		Adopted 2019-2020
Beginning Fund Balance		277,664.00
Revenues		
4110	Current Property Taxes - levy	1,064,304.93
4110	County's Participation - Property Taxes (2016) - levy	140,110.22
4330	Interest Income	
	Transfer from General Fund	
	Transfer from Water Fund	
Total Revenues		1,204,415.15
Expenditures		
	Town Center construction costs	-
	Professional Services	
Debt Service		
5956	Transfer to Debt Service on 2016 GO - refi 2006/2009 CO - Principal	405,000.00
5956	Transfer to Debt Service on 2016 GO - refi 2006/2009 CO - Interest	287,500.00
5972	Transfer to Debt Service on 2018 CO DOD Rdway/Cardinal/Highland Rds - Principal	25,000.00
5972	Transfer to Debt Service on 2018 CO DOD Rdway/Cardinal/Highland Rds - Interest	34,250.00
5973	Transfer to Debt Service on 2018 GO - Melissa Rd Construction - Principal	25,000.00
5973	Transfer to Debt Service on 2018 GO - Melissa Rd Construction - Interest	36,081.26
Total TIF Expenditures		812,831.26
Revenues less Expenditures		391,583.89
Ending Fund Balance		669,247.89
	Tax Increment Base Appraised Value - 2005 Certified Value	15,845,914
	Tax Increment Appraised Value for 2019 (City)	190,453,517
	Tax Increment Captured Appraised Value for 2019	174,607,603
	Tax Increment Appraised Value for 2019 (County)	170,847,958
	Tax Increment Captured Appraised Value for 2019 (County)	155,002,044
	City of Melissa Tax Rate for 2019 (100% participation)	0.609541
	Collin County Tax Rate for 2019 (50% participation)	0.180785

CITY OF MELISSA ANNUAL BUDGET FY20

Ordinance Levying Taxes for 2019

CITY OF MELISSA, TEXAS

ORDINANCE NO: 19-32

AN ORDINANCE OF THE CITY OF MELISSA, TEXAS LEVYING TAXES FOR THE 2019 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, 2019, and ending September 30, 2020, hereinafter levied for current expenditures of the City and the general improvements of the City and its property must be levied to provide the revenue requirements of the budget for the ensuing year; and

WHEREAS, the City Council has approved, by a separate ordinance to be adopted on the 10th day of September 2019, the budget for the fiscal year beginning October 1, 2019, and ending September 30, 2020; 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, 2019, and ending September 30, 2020, 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 \$0.460931 on each One Hundred Dollars (\$100.00) assessed value of all taxable property.

CITY OF MELISSA ANNUAL BUDGET FY20

Ordinance Levying Taxes for 2019

- 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 \$0.148610 on each One Hundred Dollars (\$100.00) assessed value of all taxable property, within the City which 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.

CITY OF MELISSA ANNUAL BUDGET FY20

Ordinance Levying Taxes for 2019

SECTION 7: Rollback Taxes. All rollback taxes collected during the 2019 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 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 10 DAY OF SEPTEMBER 2019.



REED GREER, MAYOR

ATTESTED TO AND
CORRECTLY RECORDED BY:


LINDA BANNISTER, City Secretary



Date of Publication: September 19 & 26, 2019, The McKinney Courier-Gazette
and Anna Melissa Tribune.

Glossary of Terms

4A or MIEDC: Melissa Industrial and Economic Development Corporation

4B or MCEDC: Melissa Community and Economic Development Corporation

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

Activity: A service performed by a department or division.

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

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

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

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

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

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

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

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

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

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

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

Division: A section of a department.

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

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

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

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

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

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

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

CITY OF MELISSA ANNUAL BUDGET FY20

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CITY OF MELISSA ANNUAL BUDGET FY20

Commonly Used Acronyms

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