

2021

ADOPTED ANNUAL BUDGET



City of
Melissa, Texas

October 1, 2020 – September 30, 2021

S.B. 656 Notice

This budget will raise more revenue from property taxes than last year's budget by an amount of \$71,325, which is a 0.96% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$819,974.

On September 8, 2020, the members of the governing body approved the Fiscal Year 2020-21 Budget as follows:

FOR: *Chad Taylor, Jay Northcut, Craig Ackerman, Shannon Sweat, and Nicco Warren*

AGAINST: *None*

PRESENT AND NOT VOTING: *None*

ABSENT: *Reed Greer and Stacy Jackson*

Property Tax Rate Comparison

	<u>FY21</u>	<u>FY20</u>	<u>FY19</u>
Total Property Tax Rate:	\$0.609238	\$0.609541	\$0.609541
No-New Revenue Rate:	\$0.581449	-----	-----
No-New Revenue M&O Rate:	\$0.440920	\$0.411800	-----
Voter-Approved Tax Rate:	\$0.609238	-----	-----
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:	\$0.152886	\$0.148610	\$0.168309
Total Municipal Debt Obligations (secured by property taxes):	\$2,128,089	\$1,588,121	\$ 1,531,119
Total General Fund (M&O) Budget	\$9,124,314	\$9,183,372	\$10,098,609
Change from Previous Year (\$)	\$(59,058)	\$(915,237)	\$1,049,830
Change from Previous Year (%)	(6%)	(9.1%)	11.6%

CITY OF MELISSA ANNUAL BUDGET FY21



Fiscal Year 2021

**Adopted Annual
Budget**

**As Adopted By:
THE MAYOR AND THE CITY COUNCIL
On September 8, 2020**



CITY OF MELISSA ANNUAL BUDGET FY21



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**City of Melissa
Texas**

For the Fiscal Year Beginning

October 1, 2019

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, 2020. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device. The City of Melissa has received this award each year since 2008.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

CITY OF MELISSA ANNUAL BUDGET FY21

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 FY21	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 SUMMARIES	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	71
Water/Wastewater Department.....	73
Utility Billing Department.....	77
PERSONNEL OVERVIEW.....	79
Overview	80
CAPITAL IMPROVEMENT PROGRAM	81
CIP Overview	82
DEBT SERVICE SUMMARY.....	83
Debt Service Summary – Narrative	84
Debt Service Summary – Financial	86
PLANNING PROCESS.....	90
Planning Processes	91

CITY OF MELISSA ANNUAL BUDGET FY21

SUPPLEMENTAL INFORMATION	92
Ordinance Adopting FY21 Budget.....	93
General Fund Budget Summary	96
General Fund Revenue Detail	97
General Fund Detailed Budget by Department	99
Debt Service Fund Budget – General Fund Debt	119
Water Fund Budget Summary	120
Water Fund Detailed Budget by Department	121
Debt Service Fund Budget – Utility Fund Debt	126
Tax Increment Financing (TIF) Zone Budget	127
Ordinance Levying Taxes for 2020.....	128
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 FY21

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



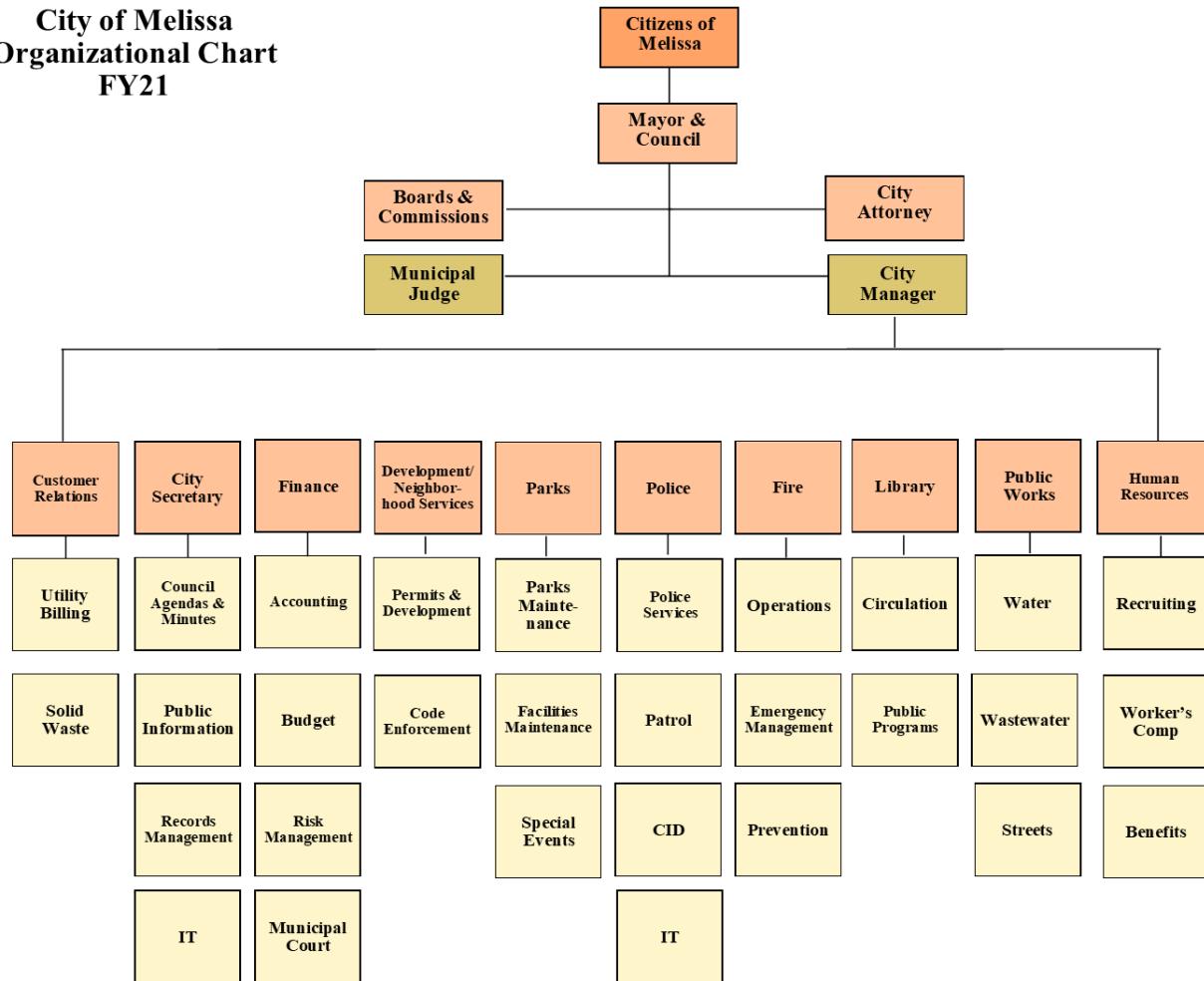
SHANNON SWEAT
PLACE 6

CITY OF MELISSA ANNUAL BUDGET FY21

S. B. 656 Notice

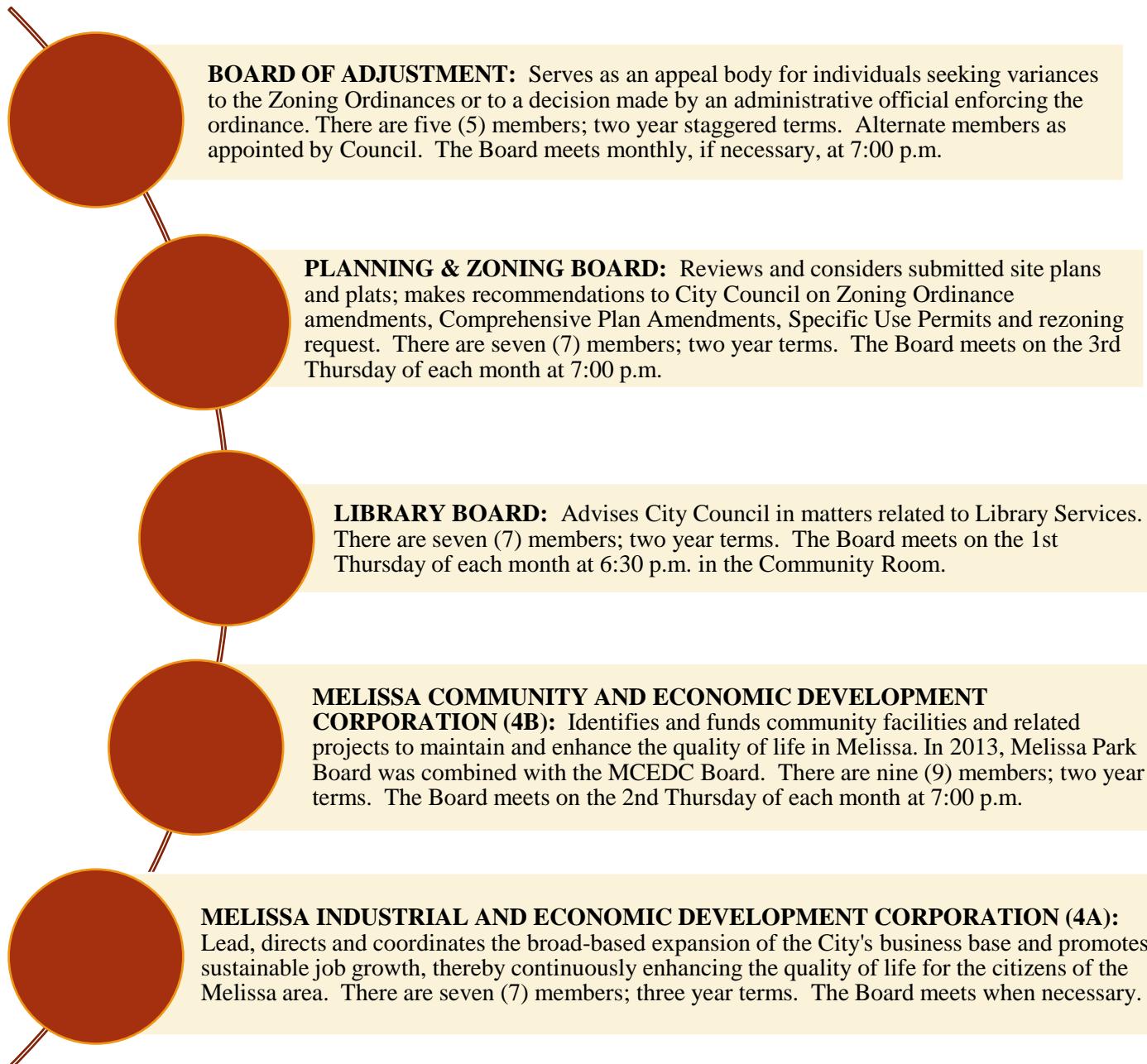
Organizational Chart

**City of Melissa
Organizational Chart
FY21**



Boards and Commissions

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



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 FY21

Budget Team

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

THANK YOU FOR YOUR HELP!

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

Vision, 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 FY21

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

- Continue refinement of all development standards, specifically those standards impacted by the State of Texas 76th 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).*



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 2021 is 16,000.

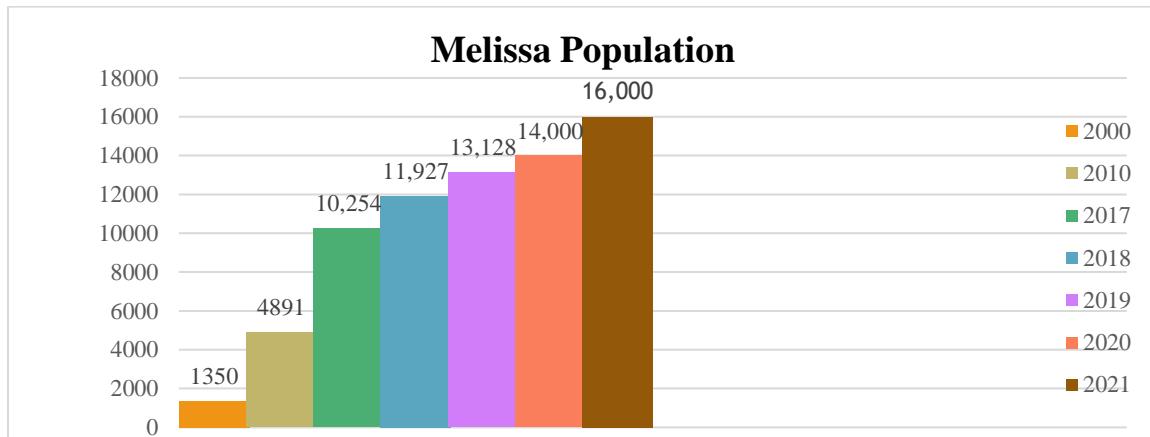
(Source: Melissa, Texas Forum)

CITY OF MELISSA ANNUAL BUDGET FY21

DEMOGRAPHICS

POPULATION								
	2000	2010	2017	2018	2019	2020	2021	
Melissa	1,350	4,891	10,254	11,927	13,128	14,000	16,000	
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: \$296,000

Median Age: 30.1

CITY OF MELISSA ANNUAL BUDGET FY21

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: 3982
- Elementary (669 Students) – Ridge Elementary
- Elementary (669 Students) - Harry McKillop Elementary
- Elementary (729 Students) – North Creek Elementary
- Middle School (945 Students) - Melissa Ridge Middle School
- High School (970 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 FY21

TOP EMPLOYERS

1.	Melissa ISD	412
2.	Kirk Concrete Construction, Inc	200
3.	Buc-ee's	185
4.	Calhar Construction Inc.	105
5.	NTMWD Regional Disposal Facility	100
6.	City of Melissa City Government	62
7.	CMC Rebar	32
8.	Sonic	26
9.	Bee Builder Supply	25
10.	Mudpies & Lullabies	23

(Source: City of Melissa)

TRANSPORTATION



Road Service:

US Route

US 75

State Highway

Hwy 121 (Sam Rayburn

Highway)

Hwy 5 (McKinney Street)



Distance in miles to:

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



Air Service:

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

Rail Service:

Provider – Southern Pacific

CITY OF MELISSA ANNUAL BUDGET FY21

TAXATION

PROPERTY TAX:

Rate per \$100.00

Valuation	\$2.325991
Breakdown by Entity:	
Collin County	\$0.172531
Special District (Community College)	\$0.081222
Melissa City	\$0.609238
Melissa ISD	\$1.463000

SALES TAX:

Total Sales Tax Rate 8.25%

Breakdown by Entity:

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

TOTAL TAXABLE VALUE \$1.405 Billion

2020 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 FY21



City of Melissa

Melissa City Hall
3411 Barker Avenue
Melissa, TX 75454

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

August 7, 2020

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 2021 (FY21) is submitted for your review.

We would like to extend our thanks to all of the department directors for their diligence in preparing a budget document in light of the uncertainties that have presented themselves.

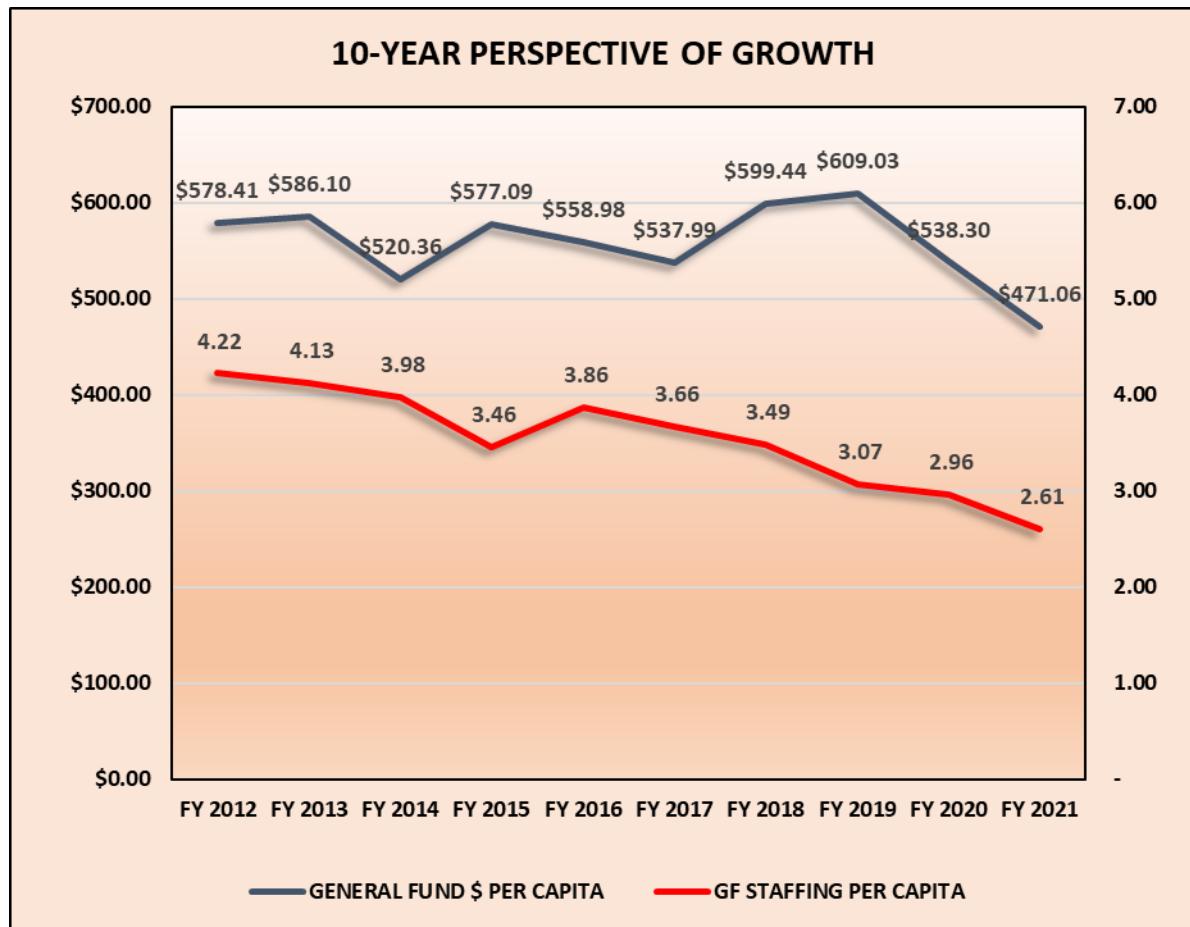
BUDGET HIGHLIGHTS

The primary objective of this budget was to build an annual financial plan based around very uncertain and unforeseeable economic times as the economic impact of COVID-19 becomes tangible to local governments, while attempting to responsibly enhance service to the community by protecting existing staffing and maintaining reserve levels in accordance with the City's fiscal policies.

The FY21 budget contemplates a reduction in almost every revenue category. The legislative impact of Senate Bill 2 (2019), compounded with the potential for an increase in property tax delinquencies, sales tax reduction, loss of permitting revenues due to an economic slowdown, and loss in interest income earned are all accounted for in the proposed FY21 budget. While we are all optimistic the economy can sustain the perceived rebound, we believe that conservative estimates are appropriate so that the FY21 budget is prepared for another economic shutdown and the general downturn due to economic uncertainties.

CITY OF MELISSA ANNUAL BUDGET FY21

Last year, we began talking about the historical and projected growth of the budget in terms of per capita. This perspective shows the growth in the City's overall budget in the context of the growth in the City's population. The chart below illustrates that while the City budget has grown over time, the amount of taxes per capita is less today than in 2012.



Additionally, costs for all services covered by the General Fund has decreased 18.56% since 2012.

	GENERAL FUND SPENDING										
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	GROWTH
GENERAL GOVERNMENT	\$1,177,000	\$922,000	\$1,137,000	\$1,711,000	\$1,381,000	\$1,196,000	\$1,455,000	\$2,592,000	\$2,894,000	\$2,761,000	134.58%
NON-DEPARTMENTAL	\$563,000	\$1,052,000	\$727,000	\$778,000	\$1,134,000	\$1,279,000	\$1,701,000	\$1,206,000	\$933,000	\$1,186,000	110.66%
PUBLIC SAFETY	\$1,121,000	\$1,256,000	\$1,342,000	\$1,572,000	\$1,901,000	\$2,303,000	\$2,994,000	\$3,288,000	\$4,082,000	\$3,851,000	243.53%
STREETS	\$279,000	\$230,000	\$248,000	\$257,000	\$281,000	\$275,000	\$360,000	\$670,000	\$360,000	\$288,000	3.23%
CULTURE & RECREATION	\$353,000	\$376,000	\$405,000	\$600,000	\$511,000	\$526,000	\$709,000	\$986,000	\$915,000	\$1,039,000	194.33%
TOTAL	\$3,493,000	\$3,836,000	\$3,859,000	\$4,918,000	\$5,208,000	\$5,579,000	\$7,219,000	\$8,742,000	\$9,184,000	\$9,125,000	161.24%
COST PER CAPITA	\$578.41	\$586.10	\$520.36	\$577.09	\$558.98	\$537.99	\$599.44	\$609.03	\$538.30	\$471.06	-18.56%

Highlights of the proposed budget are detailed below:

- There are no additions to programs or services for citizens.
- There is no proposed cost of living increases for employees.
- TxDOT Green Ribbon Program maintenance is accounted for.
- Deferred positions from FY20 for Police (mid-year) and Development Services (full year) and funded.

CITY OF MELISSA ANNUAL BUDGET FY21

- Contribution to the Fund Balance, as recommended by the City's adopted financial policies.
- Additional funds are obligated towards the City's General Fund Renewal and replacement program to defray future costs of road reconstruction.
- 3.9% increase in wastewater volumetric rates to address the wholesale pass through increased by North Texas Municipal Water District, the City's wholesale provider.
- The Water Fund budget is presented with three reserves incorporated: Replacement and Repair Reserve, Working Capital Reserve, and Debt Capacity Reserve for Capital Investments. These reserves will help protect the fund balance and allocate funds for investments that otherwise would have to be funded through bond proceeds.

GENERAL FUND

REVENUES

The General Fund revenues are proposed at \$9,124,314 which represents a slight decrease from FY20. Most of the major revenue categories are expected to decrease in response to the impacts of COVID-19 and the implementation of the tax revenue cap.

Property Taxes

Collin Central Appraisal District certified Melissa's taxable value to be approximately \$1,405,000,000. This represents an increase of \$187 million or 15% from the 2020 tax roll. The tax rate proposed for FY21 is .609238 cents per \$100 of assessed valuation which includes approximately 45.6¢ for maintenance and operations and 15.3¢ for debt service.

Sales Taxes

Sales tax revenue projections for FY21 were calculated using the estimated collections through the end of this fiscal year. Due to the volatile nature of sales tax, the estimated revenue for FY21 is \$1,272,000.

EXPENSES

General Fund operating expenses are proposed at \$9,024,314, 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 expansion to address the demands due to population growth was postponed so that these capital investments could ripen the commercial development opportunities for Melissa. While staffing was hoped to be a focus of budgets going forward, the combination of the pandemic plus tax reform may delay further implementation of organizational staffing.

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 2019, the table below compares 13 area cities using their General Fund positions, populations, and General Fund cost per employee to attempt to demonstrate the lean nature of the Melissa organization. The data underscores the need to prioritize staffing growth, and the FY 21

CITY OF MELISSA ANNUAL BUDGET FY21

Positions per Capita for Melissa has been reduced to 2.61 employees per thousand. Due to the growth in the DFW metroplex, I would expect the number to decrease for most cities as well.

CITY COMPARISON OF POSITIONS AND GENERAL FUND EXPENDITURES						
FISCAL YEAR	CITY	GENERAL FUND EXPENDITURES	POSITIONS	POPULATION	EXP PER CAPITA	POS PER 1,000 POP
2019	DENISON	\$29,725,096	253	25,118	\$1,183.42	10.07
2019	CELINA	\$16,089,595	142	17,680	\$910.04	8.00
2019	PLANO	\$296,362,162	2,557	285,300	\$1,038.77	8.96
2019	FLOWER MOUND	\$77,673,478	626	76,030	\$1,021.62	8.24
2019	FRISCO	\$184,051,712	1,522	190,093	\$968.22	8.01
2019	SHERMAN	\$50,641,000	315	41,149	\$1,230.67	7.66
2019	PROSPER	\$30,155,000	187	25,630	\$1,176.55	7.30
2019	HIGHLAND VILLAGE	\$18,111,369	133	16,537	\$1,095.20	8.04
2019	ALLEN	\$107,587,258	727	107,151	\$1,004.07	6.78
2019	ANNA	\$9,611,856	80	15,010	\$640.36	5.30
2019	CORINTH	\$20,360,854	145	21,819	\$933.17	6.62
2019	PRINCETON	\$9,492,965	81	12,822	\$740.37	6.32
2019	MCKINNEY	\$149,925,033	1,097	187,802	\$798.31	5.84
	MEDIAN				\$1,004.07	7.66
2019	MELISSA	\$8,742,000	44	14,000	\$624.43	3.14

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

In accordance with the City's fiscal policy, all current operating expenses will be paid from current operating revenues. Per this policy, the General Fund budgets funds for the reserves. At the end of FY21, the City will have an estimated 91 days of reserves.

WATER AND WASTEWATER FUND

Substantial time was dedicated to the annual water rate review process to ensure the water and wastewater rates charged cover the cost of managing and operating the City utility system. North Texas Municipal Water District (NTMWD) wholesale cost increases for water delivery and wastewater treatment/transport were approximately a 0% and a 6% increase each, respectively.

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 wastewater. The savings to the system due to membership conversion allows these wholesale increases to be reduced to a minimal 3.9% increase to the average customer, resulting in approximately a \$1.27 increase per month per customer (assuming ~4,200 gallons of Winter Quarter Average wastewater usage).

CITY OF MELISSA ANNUAL BUDGET FY21

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 a participating in various infrastructure projects including wastewater and transportation. Sales tax revenue projections for FY21 were calculated using the estimated collections through the end of this fiscal year. The estimated revenue for MIEDC for FY21 is \$800,000.

Melissa Community Economic Development Corporation-MCEDC

Melissa citizens also approved an additional $\frac{1}{2}\%$ sales tax for community and economic development which is also restricted by law. Sales tax revenue projections for this fund were calculated using the same method as the MIEDC. This fund includes expenses for the sports complex, parks maintenance, and debt. The estimated revenue for MCEDC for FY21 is \$800,000.

CLOSING COMMENTS

Preparation of this budget included a city-wide effort to provide quality services to our citizens, while balancing the realities of the world we are currently in. We believe this budget recommendation allows us to accomplish this goal, while 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, even in light of these unprecedented times.

We look forward to your review and direction.

Respectfully submitted,

Jason Little, City Manager
Gail Dansby, Finance Director

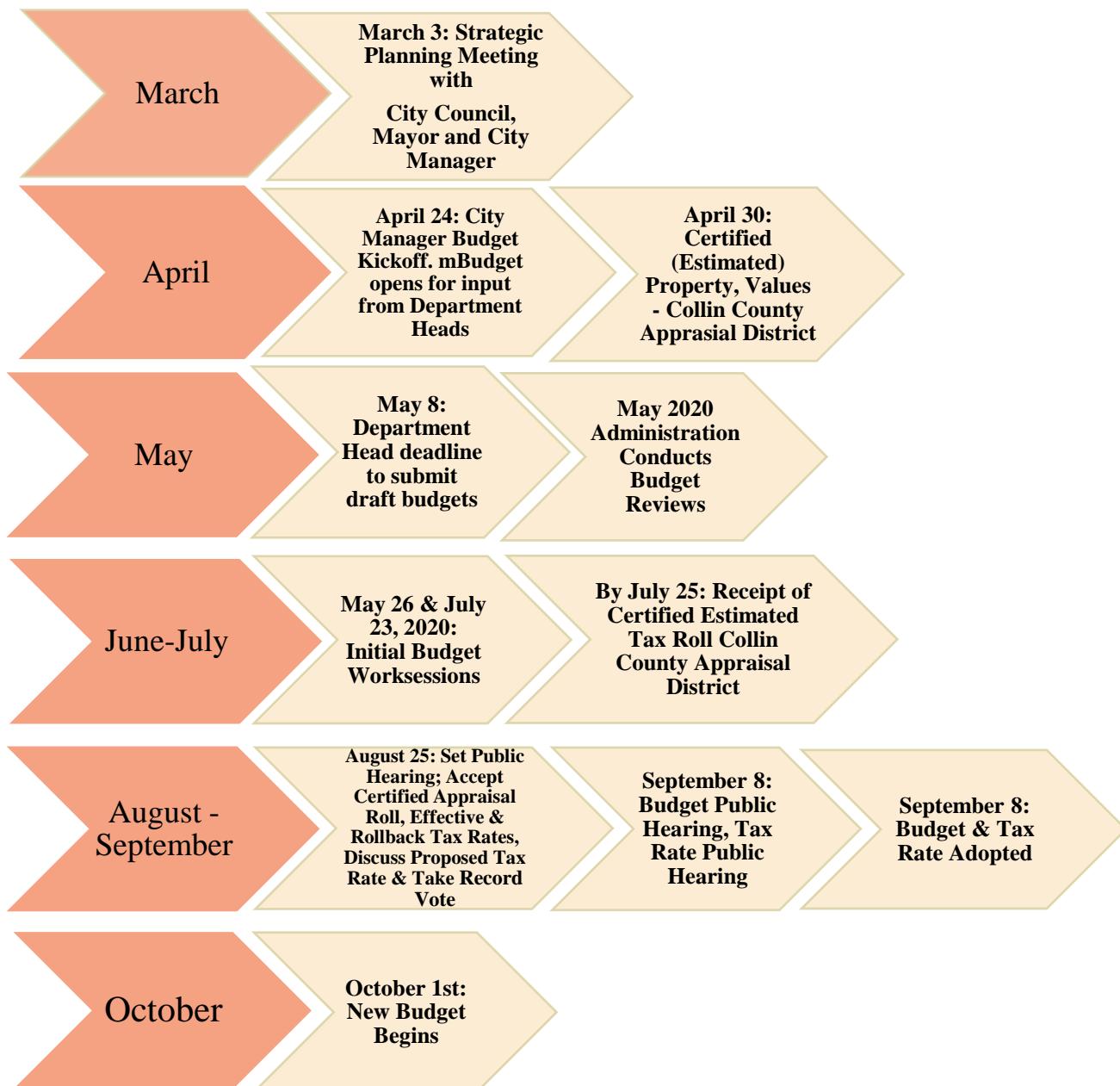
Budget Process

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



CITY OF MELISSA ANNUAL BUDGET FY21

Budget Calendar FY21



CITY OF MELISSA ANNUAL BUDGET FY21

Budget Preparation Procedures & Policies

The Budget Process began this year with the Council Strategic Planning Meeting on March 3, 2020.

Certified Estimated Property Values were received on April 30, 2020.

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.

In light of the changes to the tax rate calculation changed by Senate Bill 2, and combined with the COVID-19 pandemic, the budget was crafted to be a flat financial plan for FY21.

The City Manager, upon completing all necessary reviews of the budget, submitted the preliminary document to the City Council during the Budget Work Sessions on May 26, July 23, and August 11, 2020. Key points of FY20-21 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.

Two Public hearings concerning the budget and proposed tax rate were held on September 8, 2020. 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 was adopted on September 8, 2020.

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 FY21

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 FY21

- **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.

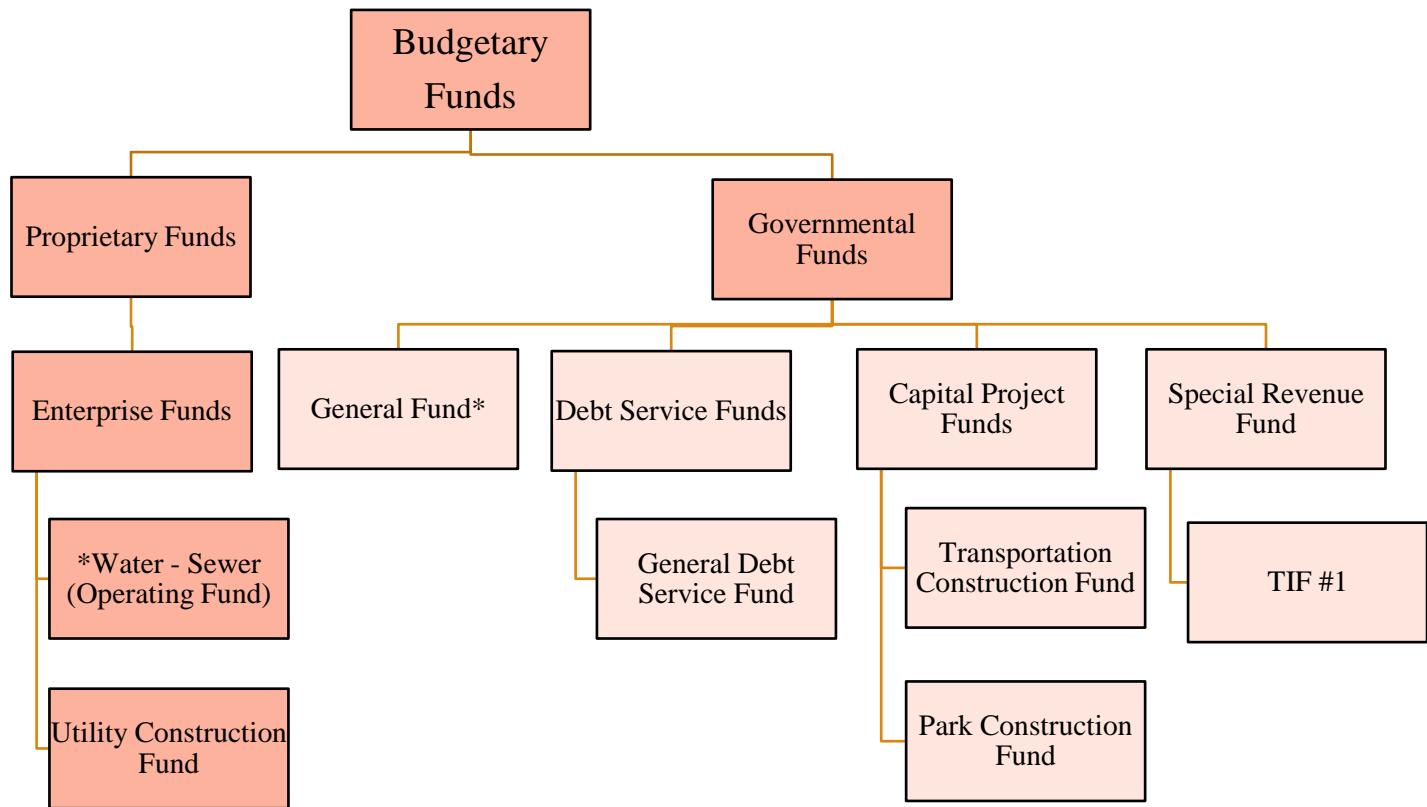
Enterprise Fund: The Enterprise Fund is used to account for operations that are financed and operated in a manner similar to a business. Accounting records for proprietary fund types are maintained on an accrual basis, whereby revenues are recognized when earned and expenses are recognized when incurred.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

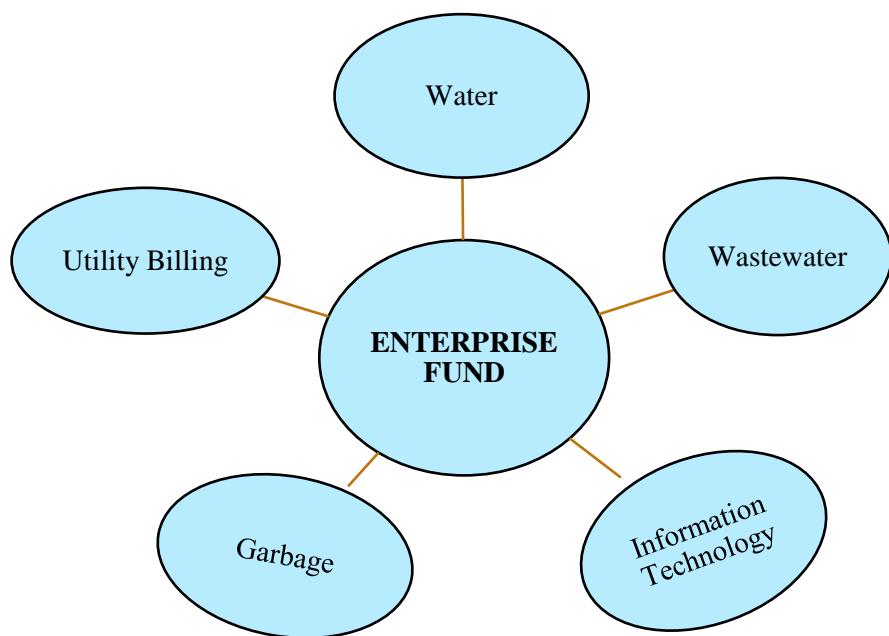
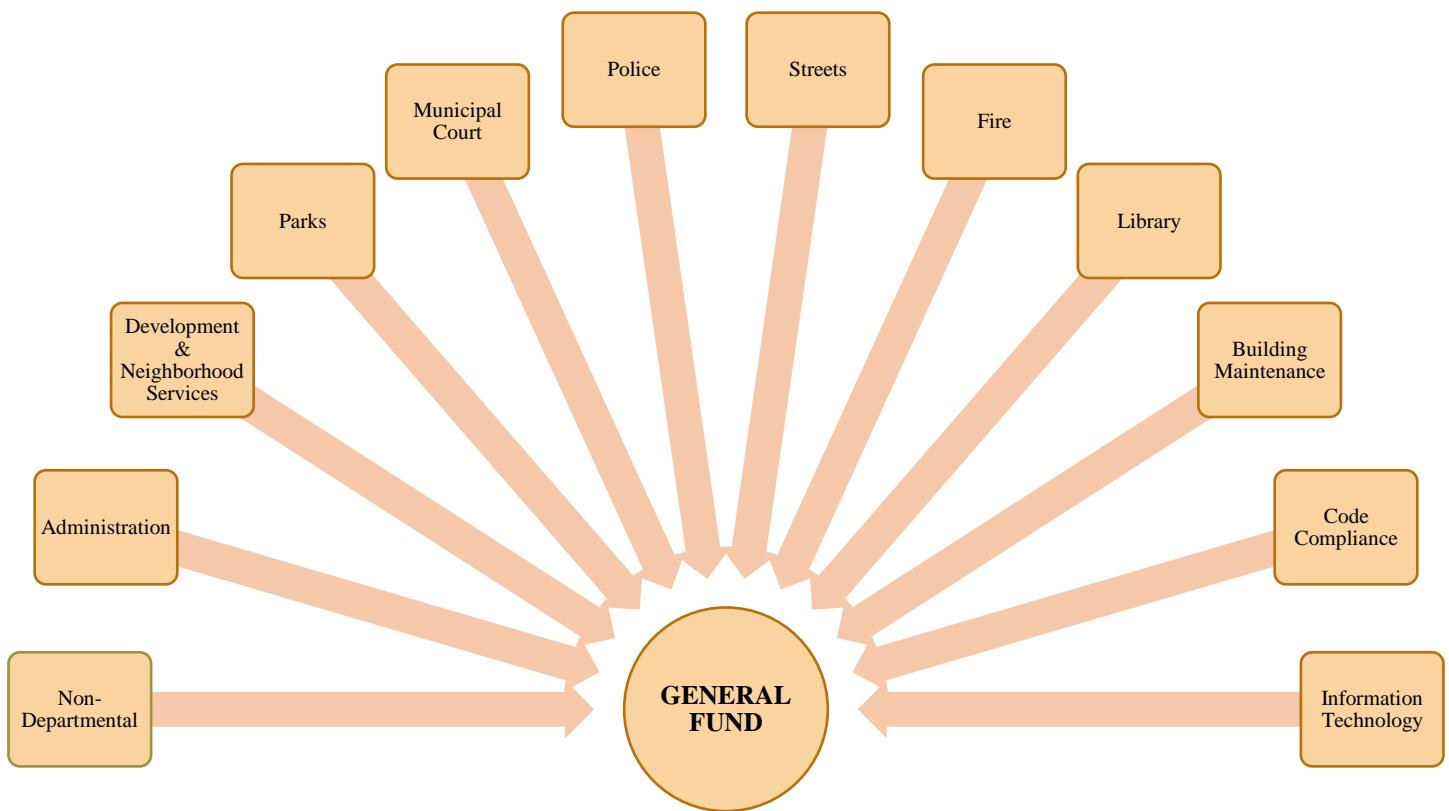
Special Financing Fund: The Tax Increment Financing (TIF) #1 Fund accounts for the operations and improvements within the TIF Zone and accumulation of money for the repayment of the 2006, 2009, and 2018 Bonds payable in installments through 2034. The principal source of revenue is levying the property 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.

Fund Structure



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

CITY OF MELISSA ANNUAL BUDGET FY21



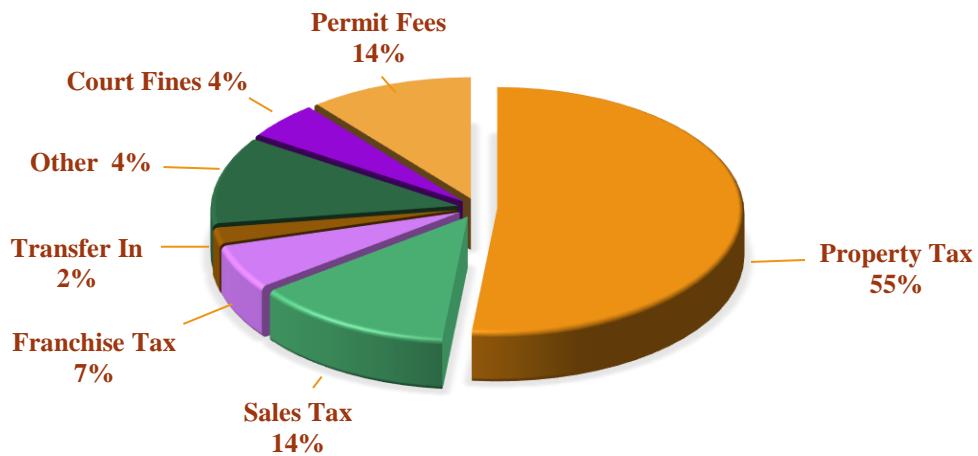
General Fund Overview

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 FY21 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 flat compared to the previous year primarily due to the economic environment surrounding the COVID-19 pandemic and Senate Bill 2 adoption. 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

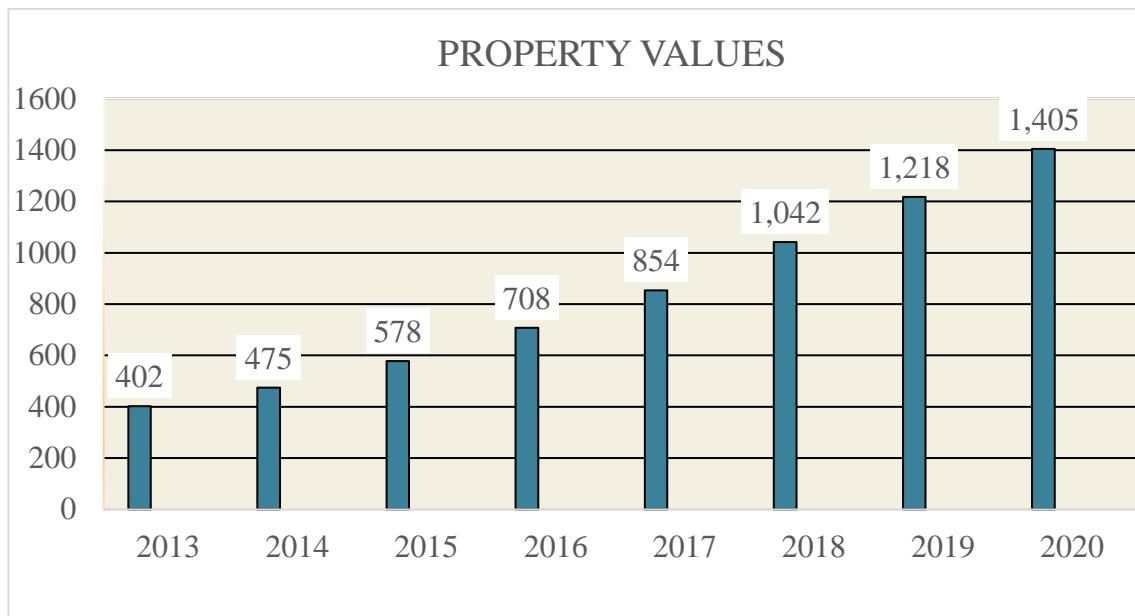


Property Values

According to information obtained by Collin County Central Appraisal District, the certified estimated assessed value in the City of Melissa is approximately \$1.405 billion, an overall increase of \$187 million or 15% from the preceding year. From a historical perspective, assessed property values have increased \$1,003 million since 2013, as illustrated in the following chart:

CITY OF MELISSA ANNUAL BUDGET FY21

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 proposed **at the rate of \$.609238 for 2021**. The average single family home value is estimated at \$296,000, essentially flat from \$295,356 in the previous year. The City experienced a 4.48% 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.

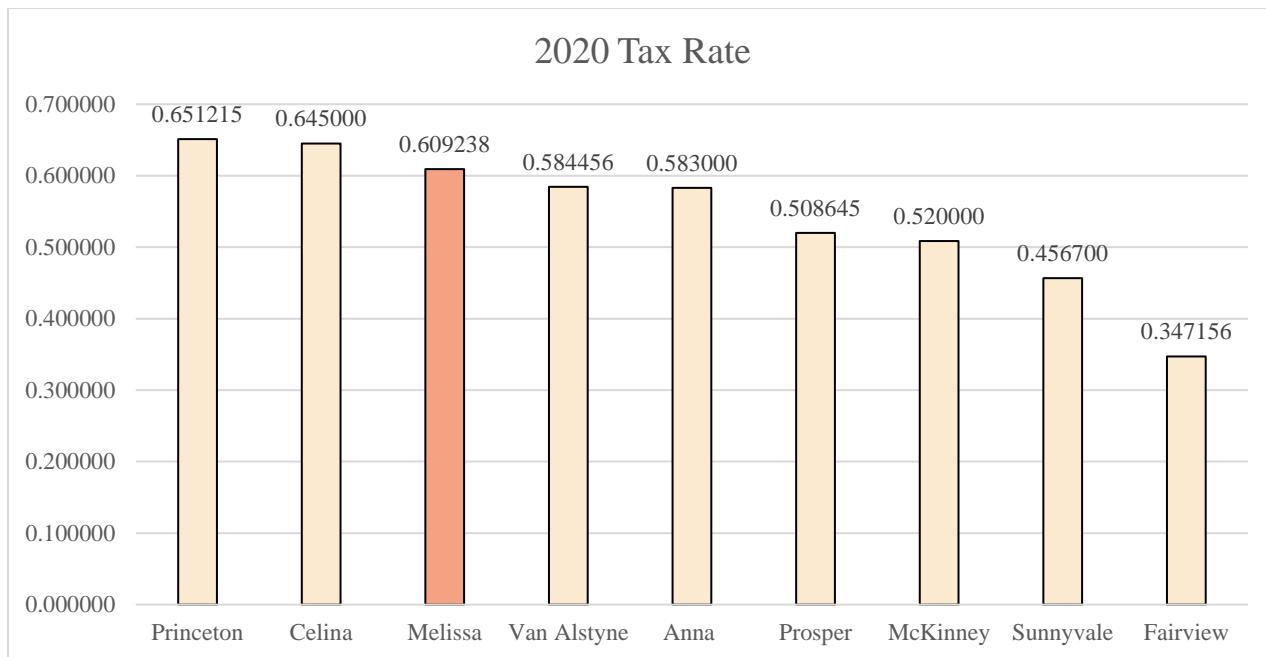
Property Tax Rates

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
2020	0.609238	1,405,000,000

Table of Typical City Tax Bill			
	Average Home Value	City Tax	Difference Annually
FY 2020	\$295,356	\$1,800.32	
FY 2021	\$296,000	\$1,803.34	\$3.02

CITY OF MELISSA ANNUAL BUDGET FY21

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



FISCAL YEAR 2020 TAX RATES

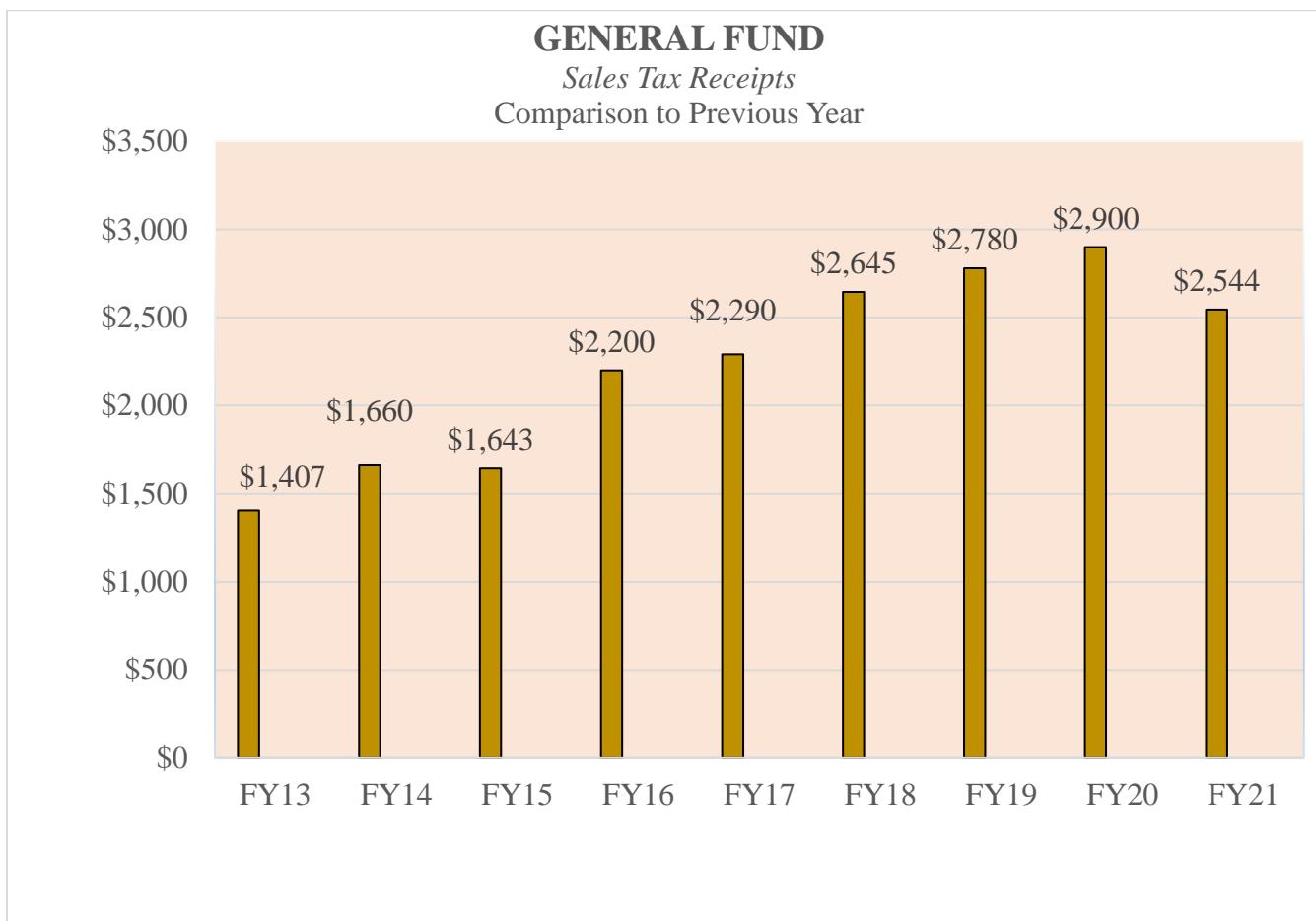
City	O&M	I&S	Total
Princeton	0.399118	0.252097	0.651215
Celina	0.453125	0.191875	0.645000
Melissa	0.456352	0.152886	0.609238
Van Alstyne	0.499554	0.124902	0.584456
Anna	0.467053	0.115947	0.583000
McKinney	0.354711	0.153934	0.508645
Prosper	0.367500	0.152500	0.520000
Sunnyvale	0.310518	0.146182	0.456700
Fairview	0.240342	0.106814	0.347156

CITY OF MELISSA ANNUAL BUDGET FY21

Sales Tax

Sales Tax is the second largest source of revenue to the City's General Fund, making up \$1,272,000 or 14% 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 \$2,544,000.

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 FY21

General Fund Expenditures

The General Fund budget, distributed as follows:

Function	General Fund Total	Percentage of Total
Police	\$ 1,974,265	22%
Fire	\$ 1,876,535	21%
Non-Departmental	\$ 1,186,455	13%
Development Services	\$ 1,036,371	11%
Administrative	\$ 992,105	10%
Parks	\$ 718,931	8%
Library	\$ 319,996	4%
Street	\$ 287,695	3%
Municipal Court	\$ 267,974	3%
I/T	\$ 266,261	3%
Building Maintenance	\$ 119,293	1%
Code Enforcement	\$ 78,433	1%

CITY OF MELISSA ANNUAL BUDGET FY21

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.

THE RESPONSIBLE PERSPECTIVE FOR GOVERNMENT SPENDING - MELISSA											
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	GROWTH
GENERAL FUND STAFFING											
GENERAL GOVERNMENT	4.00	4.50	4.50	5.00	5.00	5.00	7.00	7.00	6.50	6.50	62.50%
DEVELOPMENT SVCS	3.00	2.00	2.00	2.00	2.00	2.50	2.50	2.50	3.50	3.50	16.67%
CODE ENFORCEMENT	1.00	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00	0.00%
PARKS & RECREATION	1.00	1.00	1.00	1.00	2.00	2.00	3.00	3.00	3.00	3.00	200.00%
MUNICIPAL COURT	2.00	2.50	2.50	1.50	1.50	2.00	2.00	2.00	1.50	1.50	-25.00%
POLICE	9.50	10.00	11.00	11.00	11.00	12.00	13.00	13.00	16.50	16.50	73.68%
STREETS	1.00	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	-50.00%
FIRE	2.00	4.50	5.00	5.00	9.00	9.00	9.00	10.50	13.50	13.50	575.00%
LIBRARIES	2.00	2.00	3.00	3.50	4.00	4.00	4.00	4.50	4.50	4.50	125.00%
TOTAL	25.50	27.00	29.50	29.50	36.00	38.00	42.00	44.00	50.50	50.50	98.04%
POPULATION	6,039	6,545	7,416	8,522	9,317	10,370	12,043	14,354	17,061	19,371	220.77%
STAFF PER 1,000 POP	4.22	4.13	3.98	3.46	3.86	3.66	3.49	3.07	2.96	2.61	-38.26%

Even with the additional personnel, the City's staffing per 1,000 measure is 2.61, as opposed to the median 7.66 per 1,000 population shown in the chart below.

COMPARISON OF SELECT CITIES - 2019						
FISCAL YEAR	CITY	GENERAL FUND EXPENDITURES	POSITIONS	POPULATION	EXP PER CAPITA	POS PER 1,000 POP
2019	DENISON	\$29,725,096	253	25,118	\$1,183.42	10.07
2019	CELINA	\$16,089,595	142	17,680	\$910.04	8.00
2019	PLANO	\$296,362,162	2,557	285,300	\$1,038.77	8.96
2019	FLOWER MOUND	\$77,673,478	626	76,030	\$1,021.62	8.24
2019	FRISCO	\$184,051,712	1,522	190,093	\$968.22	8.01
2019	SHERMAN	\$50,641,000	315	41,149	\$1,230.67	7.66
2019	PROSPER	\$30,155,000	187	25,630	\$1,176.55	7.30
2019	HIGHLAND VILLAGE	\$18,111,369	133	16,537	\$1,095.20	8.04
2019	ALLEN	\$107,587,258	727	107,151	\$1,004.07	6.78
2019	ANNA	\$9,611,856	80	15,010	\$640.36	5.30
2019	CORINTH	\$20,360,854	145	21,819	\$933.17	6.62
2019	PRINCETON	\$9,492,965	81	12,822	\$740.37	6.32
2019	MCKINNEY	\$149,925,033	1,097	187,802	\$798.31	5.84
	MEDIAN				\$1,004.07	7.66
2019	MELISSA	\$8,742,000	44	14,000	\$624.43	3.14

Operations Overview

The Operational line items cover all associated costs for providing services and conducting the normal course of business. The line items total 55% of the General Fund budget, an equivalent level with the previous year. Service and personnel levels remain flat in the FY21 budget, including those related to beautification, cleanliness, safety, and community engagement within the community to help meet City Council's priorities.

CITY OF MELISSA ANNUAL BUDGET FY21

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 and fire apparatus.

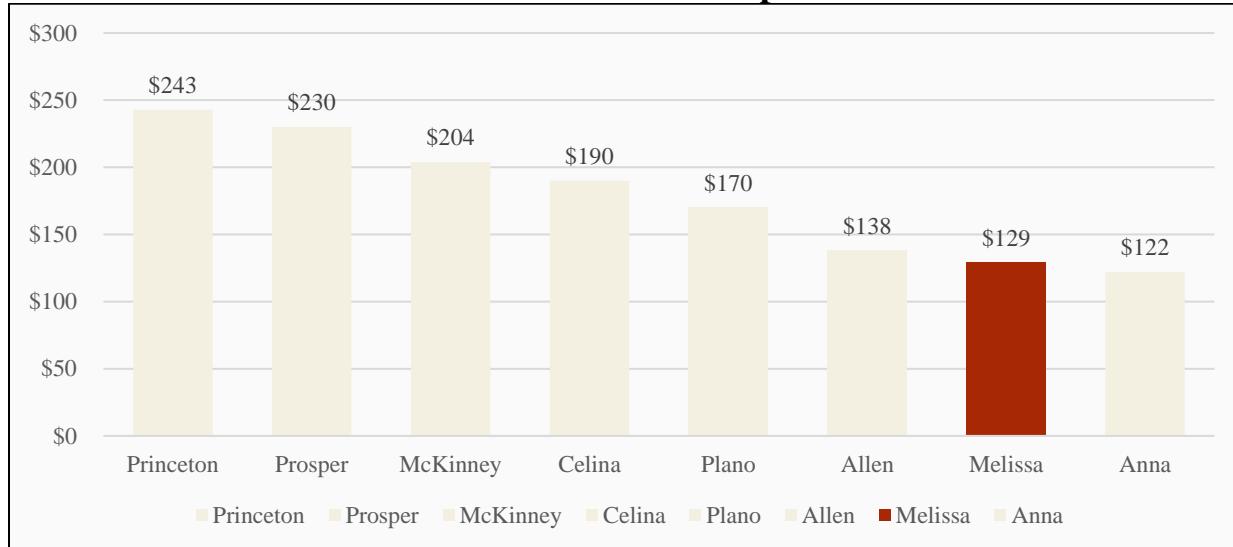
The Capital Improvement Plans for city infrastructure are designed to allow the City the opportunity to get ahead of the infrastructure demand and place itself in a positive position to begin the planning and installation of infrastructure that helps facilitate advanced economic development for Melissa. The FY19 budget concluded the City's first ten-year CIP, and the continuation of the projects initiated in FY20 will continue in FY21.

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 \$4,235,793.08 in the General Debt Services Fund budget. Funding sources include general taxes, 4A and 4B contributions, TIF Fund and Park Development Fees. It is again important to note how Melissa stands in comparison with area cities on the debt rate. The chart below illustrates how the City of Melissa compares to area cities in the debt per capita calculation based on Interest & Sinking tax rate and Taxable Property Values.

2019 Annual Debt Per Capita Cost



CITY OF MELISSA ANNUAL BUDGET FY21

Reserve Funds

The City will end FY21 with approximately 91 days of operating Fund Balance (FB). In FY21, it is recommended that the contribution to the reserve fund be continued as a buffer for future financial needs, and the proposed budget allocates approximately \$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	\$2,688,250	\$9,124,314	\$9,024,314	\$2,788,250

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 FY21, 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 FY21, water sales are estimated to be approximately \$5,505,443 and wastewater revenues are estimated at \$3,553,946. The North Texas Municipal Water District (NTMWD) delivers water to the City and treats its wastewater as well. Current wholesale rates for water will not increase and sewer will be increased by NTMWD by approximately 6%. 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 700 in FY21.

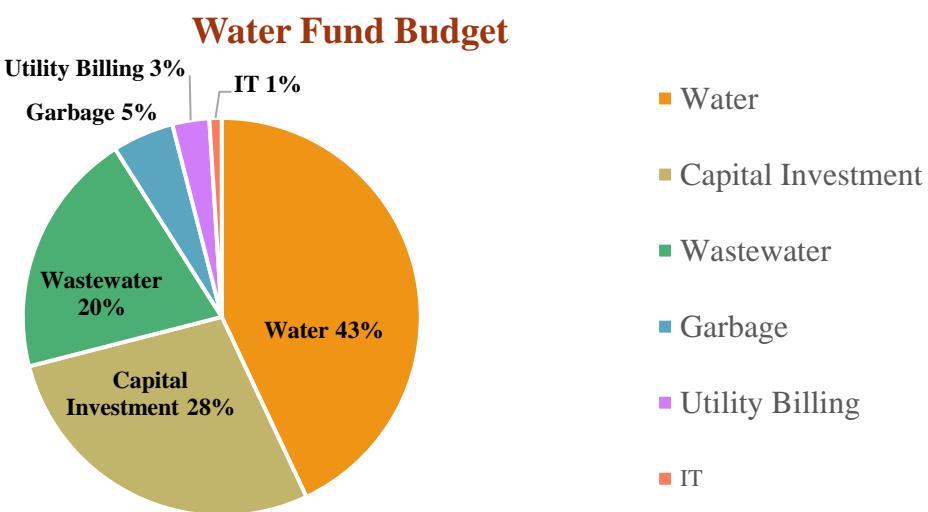


Expenditures

The FY21 budget reflects an increase in wastewater 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	\$4,363,608	43%
Capital Investment	\$2,804,668	28%
Wastewater	\$2,042,273	20%
Garbage	\$547,818	5%
Utility Billing	\$341,868	3%
IT	\$ 45,074	1%



CITY OF MELISSA ANNUAL BUDGET FY21

Personnel Services Overview

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

Enterprise Fund	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21
Water/Wastewater	4.5	4.5	4.5	4.5	3.5	4.5	4.5	8.5	8.5
Utility Billing	3.0	3.5	3.5	3.5	3.5	2.5	2.5	3.5	3.5
Enterprise Fund Total	7.5	8.0	8.0	8.0	7.0	7.0	7.0	12	12

Operations Overview

The Operational line items cover all associated costs for providing services and conducting the normal course of business. The line items total 63% 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 FY21, less than 1% of the Enterprise Fund budget is allocated to routine capital purchases.

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

Budget Assumptions

- Increase of NTMWD wholesale rate of 5-6% for wastewater treatment/transmission;
- Growth in meters ~ 700;
- CGMA debt reallocation;
- No additional personnel planned for FY21;
- 75 days reserved balance to ensure stability for credit rating;
- Establish an operating reserve for working capital;
- Establish a depreciation reserve for future replacement and rehabilitation (R&R) of utilities;
- Establish a reserve for debt capacity for future CIP projects;

Financial Summary

General Fund Summary
Water Fund Summary



CITY OF MELISSA ANNUAL BUDGET FY21

Total Funds Budget Overview

City of Melissa Total Funds Budget Overview						
Description	Actual FY18	Actual FY19	Adopted FY20	Revised FY20	Estimated FY20	Adopted FY21
REVENUES by Fund						
General Fund	12,613,530	11,665,769	9,183,372	11,002,726	11,496,805	9,124,314
Water Fund	8,467,298	9,298,312	9,982,016	10,297,616	10,716,000	10,836,502
TIF #1	777,912	995,107	1,204,415	1,204,415	1,184,049	1,381,680
General Debt Svc Fund	3,409,651	4,293,888	4,002,796	4,002,796	4,262,684	4,235,793
Total Revenues	25,268,391	26,253,076	24,372,599	26,507,553	27,659,538	25,578,289
Bond Proceeds	13,986,598				4,455,000	
Grant Proceeds	-	-	-	-	-	-
Other	-	-	-	-	-	-
TOTAL	39,254,989	26,253,076	24,372,599	26,507,553	32,114,538	25,578,289
APPROPRIATIONS by Fund						
General Fund	9,048,779	11,892,946	9,183,372	11,002,726	11,163,574	9,124,314
Water Fund	6,008,797	6,625,325	7,073,882	7,641,503	7,939,079	7,340,641
TIF #1	695,950	813,659	812,831	812,831	812,831	809,331
General Debt Svc Fund	3,185,475	4,011,774	4,002,796	4,002,796	4,008,793	4,235,793
Utility Debt	2,076,904	2,667,323	2,840,550	2,587,036	2,588,794	2,804,668
Total Appropriations	21,015,905	26,011,028	23,913,431	26,046,892	26,513,071	24,314,747

**Detailed Fund Balances with changes on page 48

CITY OF MELISSA ANNUAL BUDGET FY21

General Fund Summary

City of Melissa General Fund Summary						
Description	Actual FY18	Actual FY19	Adopted FY20	Revised FY20	Estimated FY20	Adopted FY21
REVENUES						
Current Property Taxes	3,279,279	3,689,157	4,677,425	4,677,425	4,553,989	5,010,154
Delinquent Property Taxes	201,236	47,673	40,000	40,000	31,027	40,000
Penalties & Interest	40,188	29,473	25,000	25,000	48,625	25,000
Fines	416,680	428,071	450,000	390,000	377,298	360,000
Sales Tax	1,322,610	1,390,225	1,200,000	1,600,000	1,699,384	1,272,000
Franchise Fees/Taxes	479,301	568,368	540,600	540,600	560,188	600,000
Licenses & Permits	1,680,903	1,370,705	1,000,000	2,036,500	2,465,178	922,500
Fire Department Insurance Reimbursement	69,043	52,879	40,000	40,000	31,338	40,000
Platting & Development	520,415	336,643	400,000	650,000	719,751	320,000
Lease Revenue	98,898	99,885	99,060	99,060	109,889	99,060
Transfer In	309,556	450,565	193,187	193,187	193,187	200,000
Interest	142,691	364,457	360,000	420,000	270,184	100,000
Park Maintenance/Support	65,799	30,000	30,000	30,000	30,000	30,000
Park Rental Fees	59,705	70,053	50,000	100,000	91,083	50,000
Fire Dept/Collin County	42,808	43,155	43,000	52,588	52,588	43,000
Misc Income	63,939	53,677	28,500	6,000	6,593	6,000
Collin County/ Library	7,600	-	-	-	-	-
Library Misc	19,386	12,039	6,600	11,600	6,886	6,600
Grant Proceeds	78,494	-	-	17,000	164,492	-
Bond Proceeds	13,986,598	-	-	-	-	-
Road Escrow Funds	-	-	-	-	-	-
Road Impact Funds	2,502,253	1,779,064	-	-	-	-
Park Escrow Funds	-	-	-	-	-	-
Park Development Fee Funds	984,750	711,000	-	-	-	-
Tree Landscape Escrow	91,800	-	-	-	-	-
Other Revenue	136,195	138,681	-	73,766	85,126	-
Total Revenues	26,600,128	11,665,769	9,183,372	11,002,726	11,496,806	9,124,314
APPROPRIATIONS						
Administration	1,260,564	1,840,210	966,264	985,314	1,120,334	992,105
Non-Departmental	1,700,893	1,305,659	932,606	2,057,097	2,062,957	1,186,455
Development & Neighborhood Services	1,330,100	1,308,552	1,198,018	2,123,676	2,070,470	1,036,371
Code Compliance	87,184	99,098	86,248	76,748	75,653	78,433
Parks	629,191	1,082,516	584,699	611,099	666,762	718,931
Municipal Court	291,034	316,512	298,414	280,914	281,171	267,974
Police	1,447,301	1,637,312	2,151,858	1,915,138	1,921,228	1,974,265
Streets	325,265	373,823	360,299	364,299	318,077	287,695
Fire	1,500,717	1,597,974	1,929,720	1,915,121	1,947,725	1,876,535
Information Technology	136,422	205,009	225,775	244,134	267,994	266,261
Library	251,312	283,211	330,178	309,893	312,721	319,996
Building Maintenance	88,796	110,899	119,293	119,293	118,482	119,293
Total Appropriations	9,048,779	10,160,775	9,183,372	11,002,726	11,163,574	9,124,314

CITY OF MELISSA ANNUAL BUDGET FY21

General Fund Summary by Category

City of Melissa						
General Fund Summary by Category						
Description	Actual FY18	Actual FY19	Adopted FY20	Revised FY20	Estimated FY20	Adopted FY21
REVENUES						
Current Property Taxes	3,279,279	3,689,157	4,677,425	4,677,425	4,553,989	5,010,154
Delinquent Property Taxes	201,236	47,673	40,000	40,000	31,027	40,000
Penalties & Interest	40,188	29,473	25,000	25,000	48,625	25,000
Fines	416,680	428,071	450,000	390,000	377,298	360,000
Sales Tax	1,322,610	1,390,225	1,200,000	1,600,000	1,699,384	1,272,000
Franchise Fees/Taxes	479,301	568,368	540,600	540,600	560,188	600,000
Licenses & Permits	1,680,903	1,370,705	1,000,000	2,036,500	2,465,178	922,500
Fire Department Insurance Reimbursement	69,043	52,879	40,000	40,000	31,338	40,000
Platting & Development	520,415	336,643	400,000	650,000	719,751	320,000
Lease Revenue	98,898	99,885	99,060	99,060	109,889	99,060
Transfer In	309,556	450,565	193,187	193,187	193,187	200,000
Interest	142,691	364,457	360,000	420,000	270,184	100,000
Park Maintenance/Support	65,799	30,000	30,000	30,000	30,000	30,000
Park Rental Fees	59,705	70,053	50,000	100,000	91,083	50,000
Fire Dept/Collin County	42,808	43,155	43,000	52,588	52,588	43,000
Misc Income	63,939	53,677	28,500	6,000	6,593	6,000
Collin County/ Library	7,600	-	-	-	-	-
Library Misc	19,386	12,039	6,600	11,600	6,886	6,600
Grant Proceeds	78,494	-		17,000	164,492	-
Bond Proceeds	13,986,598	-				-
Road Escrow Funds	-	-				-
Road Impact Funds	2,502,253	1,779,064				-
Park Escrow Funds						
Park Development Fee Funds	984,750	711,000				-
Tree Landscape Escrow	91,800	-				-
Other Revenue	136,195	138,681		73,766	85,126	-
Designated Fund Special Projects						-
Fund Balance Contribution						
Total Revenues	26,600,128	11,665,769	9,183,372	11,002,726	11,496,806	9,124,314
APPROPRIATIONS						
Personnel Services	3,567,881	4,114,308	4,846,576	4,616,213	4,676,755	4,895,749
Operations	5,071,532	5,775,870	4,103,006	5,961,908	6,026,152	3,781,833
Capital	379,460	1,950,175	180,471	180,471	192,674	180,471
IT Computer Replacement	29,906	52,593	53,319	244,134	267,994	266,261
Total	9,048,779	11,892,946	9,183,372	11,002,726	11,163,575	9,124,314

CITY OF MELISSA ANNUAL BUDGET FY21

Water Fund Summary

City of Melissa Water Fund Summary						
Description	Actual FY18	Estimated FY19	Adopted FY20	Revised FY20	Estimated FY20	Adopted FY21
REVENUES						
Water Sales	4,622,799	4,387,203	5,129,264	5,329,264	5,489,101	5,505,443
Water Sales - unmetered	(61,122)	81,378	53,243	28,243	41,403	53,243
Meter Installation Fee	8,640	7,400	-	2,600	4,695	-
Penalties & Reconnects	123,003	127,008	115,000	115,000	115,141	115,000
Water Tap Fees						
Meter Sales	169,254	104,289	185,094	185,094	200,694	203,603
Sewer Sales	2,196,724	2,596,980	3,131,625	3,196,625	3,374,103	3,553,946
Sewer Inspections	10,640	14,880	12,000	12,000	17,430	12,000
Sewer Use - City of Anna	-	104,170				
Sewer Tap Fees						
Garbage Sales	414,616	462,582	495,440	515,440	545,363	546,326
Garbage Administration	94,723	108,078	123,951	123,951	123,162	133,042
Bond Proceeds						
Interest	2,976	10,228	7,000	22,000	22,641	7,000
Franchise fees	18,270	27,275	25,000	25,000	24,407	
Misc Income	73,605	2,353		26,000	39,964	2,500
W/WW Impact Fees		330,026	157,171	157,171	157,171	157,171
W/WW Tap Fees			-	-		-
4A/4B Throckmorton Sewer Participation	228,288	227,850	227,228	227,228	227,225	227,228
NTMWD Participation Stiff Creek Sewer	320,000	320,000	320,000	320,000	320,000	320,000
Transfer In	245,582	386,612		12,000	13,500	
Total Revenues	8,467,998	9,298,312	9,982,016	10,297,616	10,716,001	10,836,502
APPROPRIATIONS						
Water	3,689,055	4,001,730	4,292,148	4,884,761	5,253,600	4,408,682
Wastewater	1,369,804	1,652,515	1,770,928	1,564,428	1,553,729	2,042,273
Garbage	509,305	479,494	496,932	567,440	567,546	547,818
Utility Billing	440,633	491,586	513,874	624,874	564,204	341,868
Debt	2,076,904	2,667,323	2,840,550	2,587,036	2,588,794	2,804,668
Total	8,085,701	9,292,648	9,914,432	10,228,539	10,527,873	10,145,309

CITY OF MELISSA ANNUAL BUDGET FY21

Fund Balances

City of Melissa Fund Balances				
Description	Actual FY18	Actual FY19	Estimated FY20	Proposed FY21
General Fund				
Beginning Fund Balance	3,786,578	5,177,440	5,695,410	6,902,231
Appropriations to Operating Budget				
Designated Funds	1,264,860	(5,186)	873,821	287,704
Undesignated Funds	126,002	523,156	333,000	100,000
ENDING FUND BALANCE	5,177,440	5,695,410	6,902,231	7,289,935
# of Days of Operating Funds	97	85	88	91
Includes:				
Court Building Security Fund	59,733	64,233	69,163	75,000
Court Technology Fund	24,671	20,256	14,937	20,000
Court Local Truancy Prevention Fund			2,927	6,000
Court Municipal Jury Fund			59	120
Court-Police Ticket Writer Depr/Replacement Fund			2,007	4,014
Economic Development Designated Fund	60,000	80,000	100,000	120,000
Designated IT Replacement Fund	83,546	85,693	30,067	100,067
City Hall R&R Fund	178,063	193,063	208,063	223,063
Special Projects- Designated Fund	2,010,479	2,030,234	1,835,409	1,835,409
Designated Capital Project Fund	510,000	510,000	1,505,135	1,505,135
Designated Tree Landscape Escrow	375,689	303,052	225,298	225,298
Designated PEG Franchise Fees	14,777	19,562	24,505	30,000
Designated Body Camera Replacement Fund	5,419	10,838	16,257	20,507
Designated Road Repair & Replacement Fund			156,536	313,072
Police Drug & Seizure Acct	22,968	23,229	23,619	24,000
Designated Fund Balances	3,345,346	3,340,160	4,213,981	4,501,685
General Fund Undesignated Balance	1,832,094	2,355,250	2,688,250	2,788,250
Water Fund				
Beginning Fund Balance	1,631,038	1,770,604	1,776,268	1,964,395
Operating Budget	229,157	5,664	188,127	180,222
Designated Fund: Depreciation Repair & Replacement			150,000	350,000
Designated Fund: Working Capital/Extraordinary Events			554,317	704,317
Designated Fund: Debt Capacity Reserve			253,513	414,484
ENDING FUND BALANCE	1,860,195	1,776,268	1,964,395	2,144,617
# of Days of Operating Funds	82	74	74	80
TIF Fund				
Beginning Fund Balance	14,255	96,217	277,664	648,255
Appropriations				
Additions to Fund	81,962	181,447	370,590	572,349
ENDING FUND BALANCE	96,217	277,664	648,255	1,220,604
Transportation Construction Fund				
Beginning Fund Balance		13,223,325	9,643,078	11,784,880
Appropriations		3,580,247	333,198	11,784,880
Undesignated Funds	-	-	2,475,000	-
ENDING FUND BALANCE		9,643,078	11,784,880	(0)

CITY OF MELISSA ANNUAL BUDGET FY21

Fund Balances cont'd

City of Melissa Fund Balances				
Description	Actual FY18	Actual FY19	Estimated FY20	Proposed FY21
Road Impact Fee Funds				
Beginning Fund Balance	2,280,178	3,654,893	4,086,437	4,449,121
Appropriations	735,085	1,057,468	2,291,355	-
Additions to Fund	2,109,800	1,489,012	2,654,039	1,000,000
ENDING FUND BALANCE	3,654,893	4,086,437	4,449,121	5,449,121
Road Escrow Funds				
Beginning Fund Balance	150,214	362,977	362,977	362,977
Appropriations				
Additions to Fund	212,763			
ENDING FUND BALANCE	362,977	362,977	362,977	362,977
Utility Construction Fund				
Beginning Fund Balance		8,112,869	7,683,334	4,910,479
Appropriations		429,535	2,772,855	4,910,479
Additions to Fund				
ENDING FUND BALANCE	8,112,869	7,683,334	4,910,479	(0)
Water/Wastewater Tap Fund				
Beginning Fund Balance		1,210,353	1,834,990	2,320,690
Appropriations			151,500	
Additions to Fund		624,637	637,200	
ENDING FUND BALANCE	1,210,353	1,834,990	2,320,690	2,320,690
Water/Wastewater Impact Fee Funds				
Beginning Fund Balance		1,541,795	1,669,503	2,269,692
Appropriations		706,612	1,124,423	157,171
Additions to Fund	-	834,320	1,724,613	1,000,000
ENDING FUND BALANCE	1,541,795	1,669,503	2,269,692	3,112,521

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 FY21

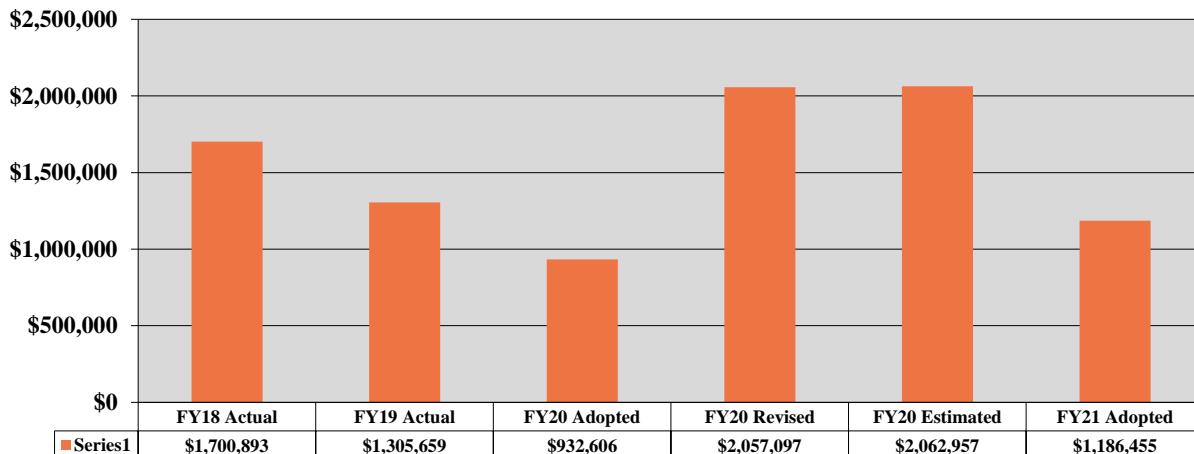
Non-Departmental Summary

PURPOSE STATEMENT:

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

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

Non-Departmental Budget Summary 2018-2021



DEPARTMENT EXPENDITURES:

ITEM	FY18 Actual	FY19 Actual	FY20 Adopted	FY20 Revised	FY20 Estimated	FY21 Adopted
Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operations	\$ 1,691,497	\$ 1,305,659	\$ 932,606	\$ 2,057,097	\$ 2,054,602	\$ 1,186,455
IT Computer Replacement Program	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Capital	\$ 9,396	\$ 0	\$ 0	\$ 0	\$ 8,355	\$ 0
TOTAL	\$ 1,700,893	\$ 1,305,659	\$ 932,606	\$ 2,057,097	\$ 2,062,957	\$ 1,186,455

CITY OF MELISSA ANNUAL BUDGET FY21

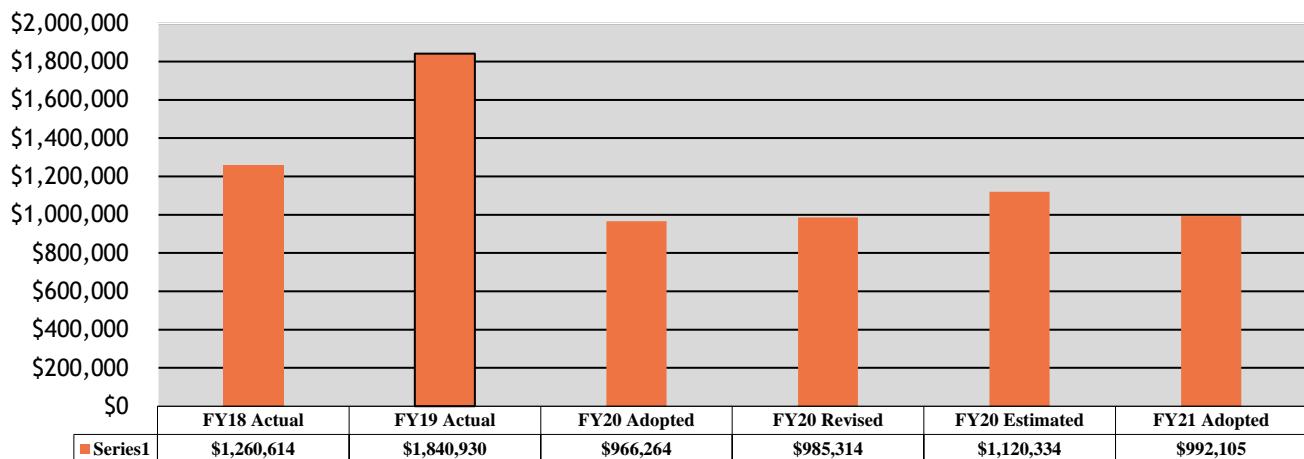
Administration Summary

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 2018-2021



DEPARTMENT EXPENDITURES:

ITEM	FY18 Actual	FY19 Actual	FY20 Adopted	FY20 Revised	FY20 Estimated	FY21 Adopted
Personnel	\$ 853,530	\$ 906,055	\$ 842,094	\$ 822,094	\$ 856,597	\$ 859,638
Operations	\$ 402,301	\$ 491,863	\$ 124,170	\$ 163,220	\$ 248,737	\$ 132,467
IT Computer Replacement Program	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Capital	\$ 4,783	\$ 443,012	\$ 0	\$ 0	\$ 15,000	\$ 0
TOTAL	\$ 1,260,614	\$ 1,840,930	\$ 966,264	\$ 985,314	\$ 1,120,334	\$ 992,105

CITY OF MELISSA ANNUAL BUDGET FY21

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

KEY INDICATORS OF PERFORMANCE	FY19 Actual	FY20 Adopted	FY21 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 FY21

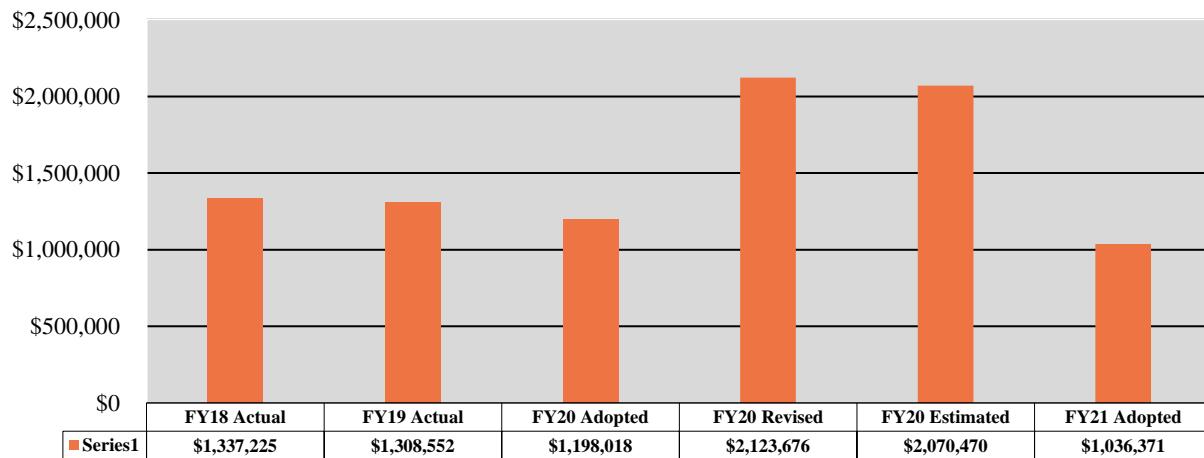
Development & Neighborhood Services Summary

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 2018-2021



DEPARTMENT EXPENDITURES:

ITEM	FY18 Actual	FY19 Actual	FY20 Adopted	FY20 Revised	FY20 Estimated	FY21 Adopted
Personnel	\$ 161,665	\$ 193,019	\$ 273,777	\$186,435	\$193,404	\$ 293,330
Operations	\$ 1,170,758	\$ 1,115,533	\$ 924,241	\$ 1,937,241	\$ 1,877,066	\$ 743,041
IT Computer Replacement Program	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Capital	\$ 4,802	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL	\$ 1,337,225	\$ 1,308,552	\$ 1,198,018	\$ 2,123,676	\$ 2,070,470	\$ 1,036,371

CITY OF MELISSA ANNUAL BUDGET FY21

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:

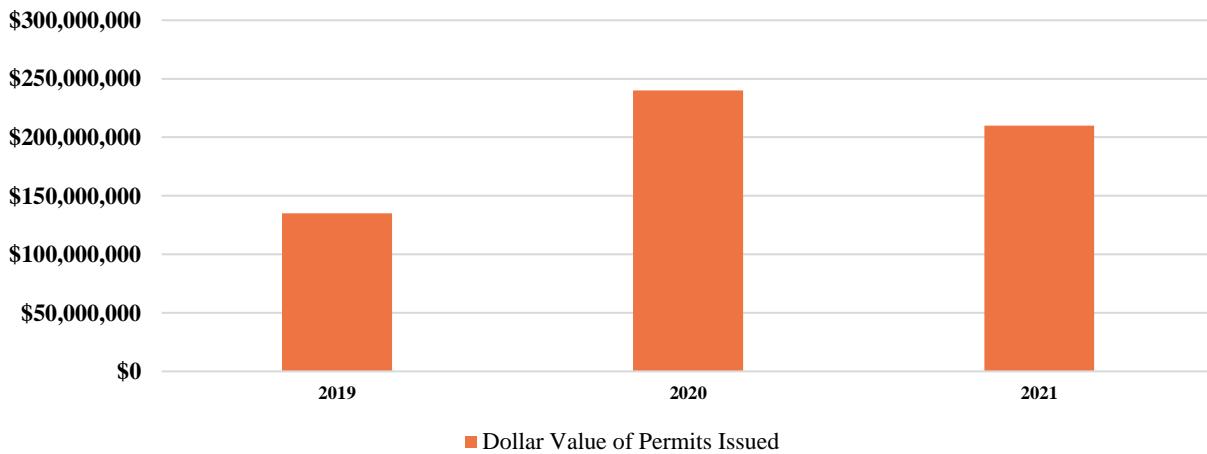
	FY19	FY20	FY21
Development/Neighborhood Services Director	1	1	1
Permit Clerk *	1.5	1.5	1.5
Development Assistant		1**	1
FULL TIME	2	3.5	3.5

* Note: Shares 1 Clerk with Utility Billing

** Development Assistant hire postponed until FY21

KEY INDICATORS OF PERFORMANCE	FY19 ACTUAL	FY20 ESTIMATED	FY21 PROJECTED
Number of residential permits issued	525	625	650
Total # Permits Issued	1,600	1,800	1,900
Total Dollar Value of Permits Issued	\$135,000,000	\$240,000,000	\$210,000,000

Dollar Value of Permits Issued



CITY OF MELISSA ANNUAL BUDGET FY21

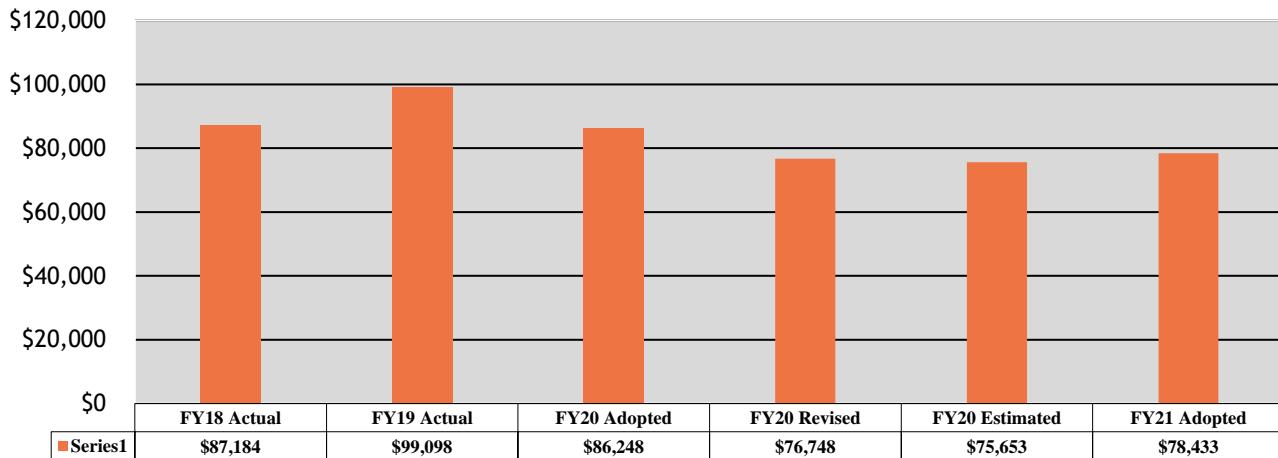
Code Compliance Department Summary

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 2018-2021



DEPARTMENT EXPENDITURES:

ITEM	FY18 Actual	FY19 Actual	FY20 Adopted	FY20 Revised	FY20 Estimated	FY21 Adopted
Personnel	\$ 71,150	\$ 71,791	\$ 73,558	\$ 52,058	\$ 52,181	\$ 66,093
Operations	\$ 16,034	\$ 27,307	\$ 12,690	\$ 24,690	\$ 23,472	\$ 12,340
IT Computer Replacement Program	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Capital	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL	\$ 87,184	\$ 99,098	\$ 86,248	\$ 76,748	\$ 75,653	\$ 78,433

CITY OF MELISSA ANNUAL BUDGET FY21

PERSONNEL SCHEDULE:

	FY18	FY19	FY20	FY21
Code Compliance Officer	1	1	1	1
FULL TIME	1	1	1	1
PART TIME	0	0	0	0

GOALS & OBJECTIVES:

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

KEY INDICATORS OF PERFORMANCE	FY19 ACTUAL	FY20 ESTIMATED	FY21 PROPOSED
% of Citizen Complaints Investigated Within 24 Business Hours of Receipt	95%	95%	95%
% of Code Issues Resolved via Voluntary Compliance	95%	95%	95%
# of Code Issues Investigated	200	625	600
# of Hours of Training	40	40	40

CITY OF MELISSA ANNUAL BUDGET FY21

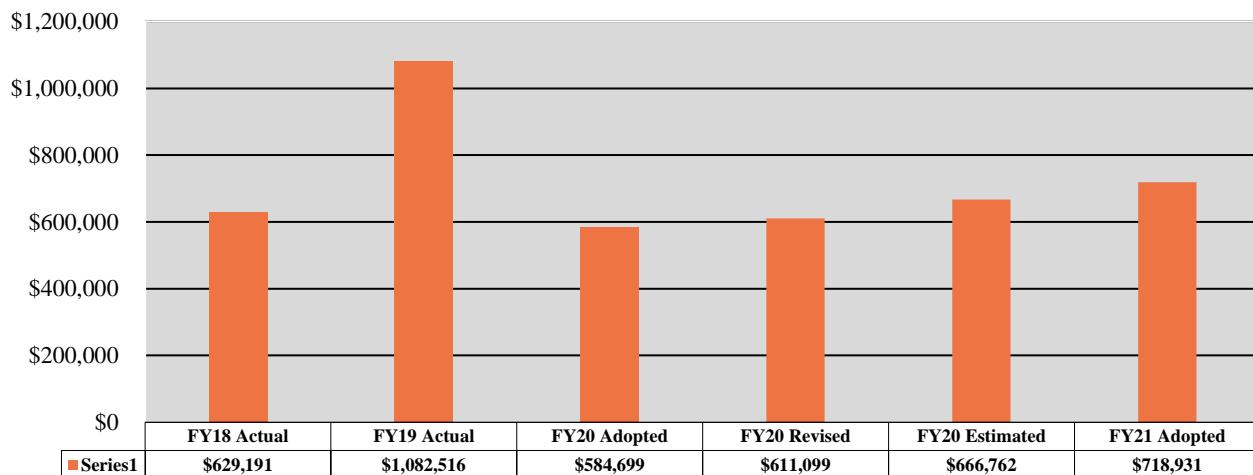
Parks Department Summary

PURPOSE STATEMENT:

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

SERVICE OVERVIEW: The Parks Department maintains the grounds, playground equipment, and city recreation facilities. The Parks Department works as a liaison between the City and maintenance contractors. In addition, 40 acres of the 100 acre Sports Facility-Z-Plex, are now regularly maintained by the City. Plus, the City now regularly maintains Country Ridge Park's 27 acres which transitioned to the City at the end of April 2018.

Parks Department Budget Summary 2018-2021



DEPARTMENT EXPENDITURES:

ITEM	FY18 Actual	FY19 Actual	FY20 Adopted	FY20 Revised	FY20 Estimated	FY21 Adopted
Personnel	\$ 182,282	\$ 237,970	\$ 241,073	\$ 234,073	\$ 246,379	\$ 248,305
Operations	\$ 352,389	\$ 638,320	\$ 343,626	\$ 377,026	\$ 420,384	\$ 470,626
IT Computer Replacement Program	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Capital	\$ 94,520	\$ 206,225	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL	\$ 629,191	\$ 1,082,516	\$ 584,699	\$ 611,099	\$ 666,762	\$ 718,931

CITY OF MELISSA ANNUAL BUDGET FY21

PERSONNEL SCHEDULE:

	FY19	FY20	FY21
Park Superintendent	1	1	1
Maintenance Worker	2	2	2
FULL TIME	3	3	3
PART TIME	0	0	0

GOALS & OBJECTIVES:

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

KEY INDICATORS OF PERFORMANCE	FY19 ESTIMATED	FY20 PROJECTED	FY21 PROPOSED
# of Community Events	1	2	4
Acres of Parks/Grounds Maintained + Trails	165	181	219
Medians/Right of Ways Maintained	2	4	5

Note: 1) Anticipate providing support for Phase 3 of the Z-Plex, Sports Complex; Phase 1 of 90-acre park and Phase 2 of Country Ridge Park in 2021.

2) Anticipate being responsible to maintain 75/121 Green Ribbon Project in 2021.

CITY OF MELISSA ANNUAL BUDGET FY21

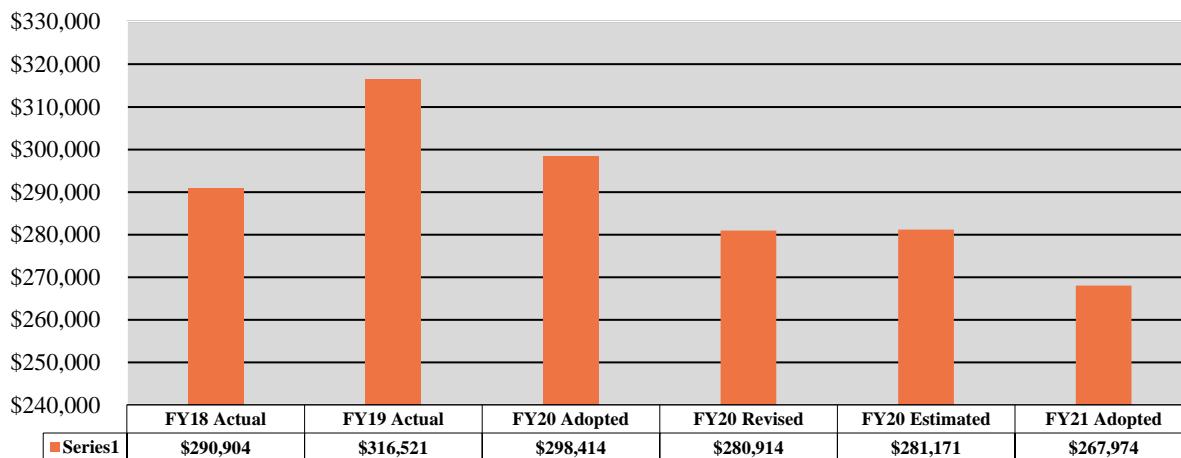
Municipal Court Summary

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 2018-2021



DEPARTMENT EXPENDITURES:

ITEM	FY18 Actual	FY19 Actual	FY20 Adopted	FY20 Revised	FY20 Estimated	FY21 Adopted
Personnel	\$ 139,764	\$ 159,509	\$ 142,434	\$ 142,434	\$137,660	\$ 146,794
Operations	\$ 151,140	\$ 157,004	\$ 155,980	\$ 138,480	\$143,510	\$ 121,180
Capital	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL	\$ 290,904	\$ 316,512	\$ 298,414	\$ 280,914	\$ 281,171	\$ 267,974

CITY OF MELISSA ANNUAL BUDGET FY21

GOALS & OBJECTIVES:

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

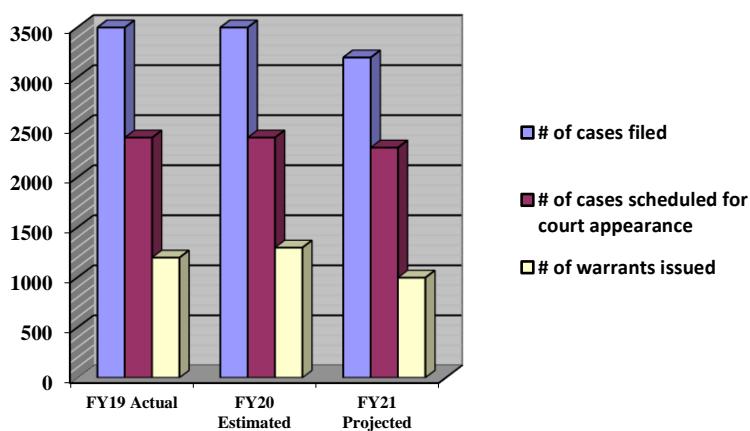
PERSONNEL SCHEDULE:

	FY19	FY20	FY21
Court Administrator	1	1	1
Court Clerk (PT)	1	1	1
Warrant Officer (PT)	1	0 *	0
FULL TIME	1	1	1
PART TIME	2	1	1

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

KEY INDICATORS OF PERFORMANCE	FY19 ACTUAL	FY20 ESTIMATED	FY21 PROJECTED
Number of Warrants cleared	675	675	700
Warrants cleared through Warrant Round Up	67	77	65
Warrant Fine Revenue collected during Warrant Round Ups	\$18,500	\$22,000	\$24,000

ACTIVITY WORKLOAD



	FY19 Actual	FY20 Estimated	FY21 Projected
# of cases filed	3,200	3,500	3,200
# of cases scheduled for court appearance	2,400	2,400	2,300
# of warrants issued	1,200	1,300	1,000
Municipal Court fine revenue retained by City	\$346,773	\$324,144	\$270,000

CITY OF MELISSA ANNUAL BUDGET FY21

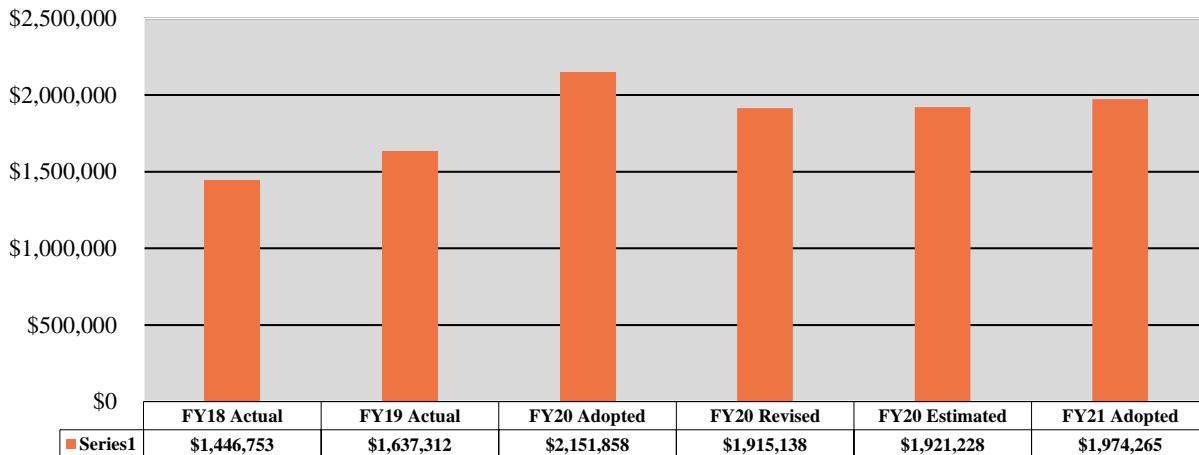
Police Department Summary

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 2018-2021



DEPARTMENT EXPENDITURES:

ITEM	FY18 Actual	FY19 Actual	FY20 Adopted	FY20 Revised	FY20 Estimated	FY21 Adopted
Personnel	\$ 1,134,102	\$ 1,292,585	\$ 1,640,336	\$ 1,549,800	\$ 1,553,129	\$ 1,648,587
Operations	\$ 254,801	\$ 298,435	\$ 481,112	\$ 334,938	\$ 337,215	\$ 295,278
IT Computer Replacement Program	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Capital	\$ 57,850	\$ 46,293	\$ 30,400	\$ 30,400	\$ 30,884	\$ 30,400
TOTAL	\$ 1,446,753	\$ 1,637,312	\$ 2,151,858	\$ 1,915,138	\$ 1,921,228	\$ 1,974,265

CITY OF MELISSA ANNUAL BUDGET FY21

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.



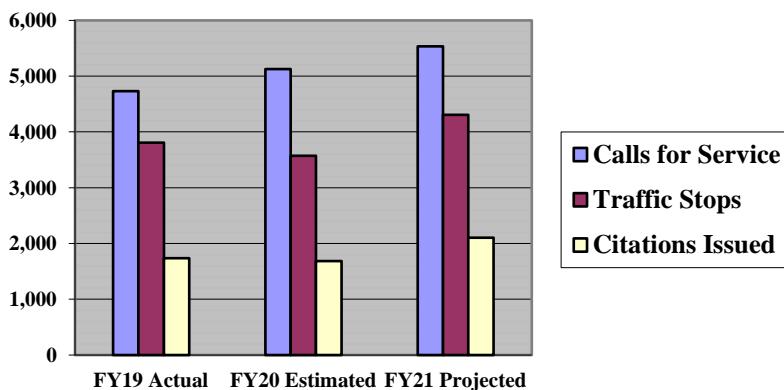
PERSONNEL SCHEDULE:

	FY19	FY20	FY21	NOTES
Chief of Police	1	1	1	
Assistant Chief	1	1	1	
Administrative Sergeant	0	1	1	
Patrol Sergeant	2	2	2	
Detective	1	1	1	
Patrol Officer	7	9*	9*	1 Patrol Officer April 1 hire
Police Services Officer	1	1	1	
Part Time Warrant Officer	0	1	1	Transitioned from Court
Reserve Officer	4	4	4	
FULL TIME OFFICER	13	16	16	
PART TIME OFFICER	0	1	1	
RESERVE OFFICER	4	4	4	

The * indicates a full-time, half year position that was slated for April 2020. It has been postponed until April 2021.

KEY INDICATORS OF PERFORMANCE	FY19 Actual	FY20 Estimated	FY21 Proposed
Average Number Officer Initiated Calls as a % of Total Calls	49%	42%	47%
Cases Received/Cleared	401/306 76%	451/310 69%	467/326 70%

ACTIVITY WORKLOAD



	FY19 Actual	FY20 Estimated	FY21 Projected
Calls for Service	4,732	5,125	5,535
Traffic Stops	3,808	3,571*	4,304
Citations Issued	1,736	1,686**	2,101

*, ** Denotes a reduction in traffic stops and citations issued during the 2019-2020 FY due to COVID-19 Pandemic. Estimates showed to be approximately 1910 citations issued prior to pandemic.

CITY OF MELISSA ANNUAL BUDGET FY21

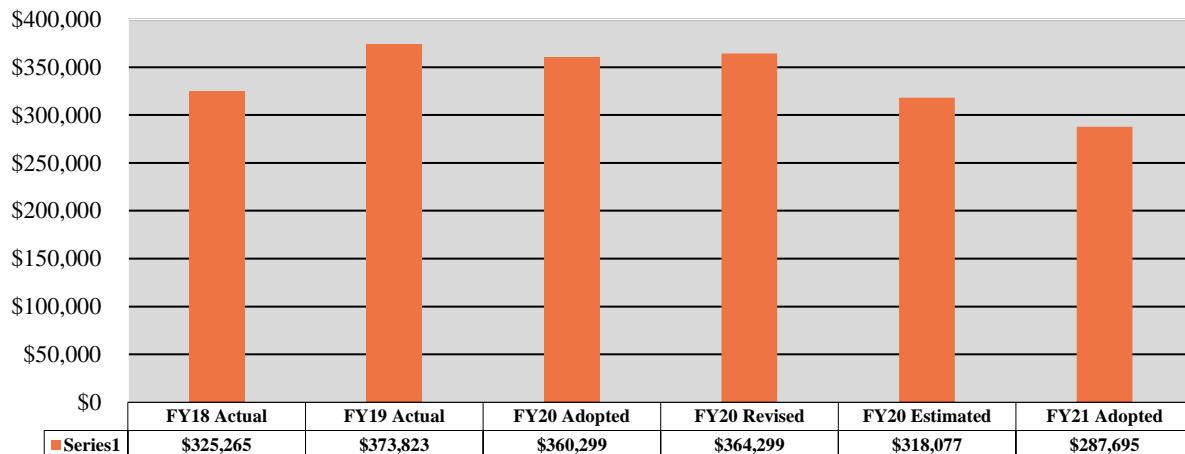
Streets Department Summary

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 2018-2021



DEPARTMENT EXPENDITURES:

ITEM	FY18 Actual	FY19 Actual	FY20 Adopted	FY20 Revised	FY20 Estimated	FY21 Adopted
Personnel	\$ 27,511	\$ 36,096	\$ 29,949	\$ 33,949	\$ 37,221	\$ 30,995
Operations	\$ 297,754	\$ 267,392	\$ 330,350	\$ 330,350	\$ 280,856	\$ 256,700
IT Computer Replacement Program	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Capital	\$ 0	\$ 70,335	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL	\$ 325,265	\$ 373,823	\$ 360,299	\$ 364,299	\$ 318,077	\$ 287,695

CITY OF MELISSA ANNUAL BUDGET FY21

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.

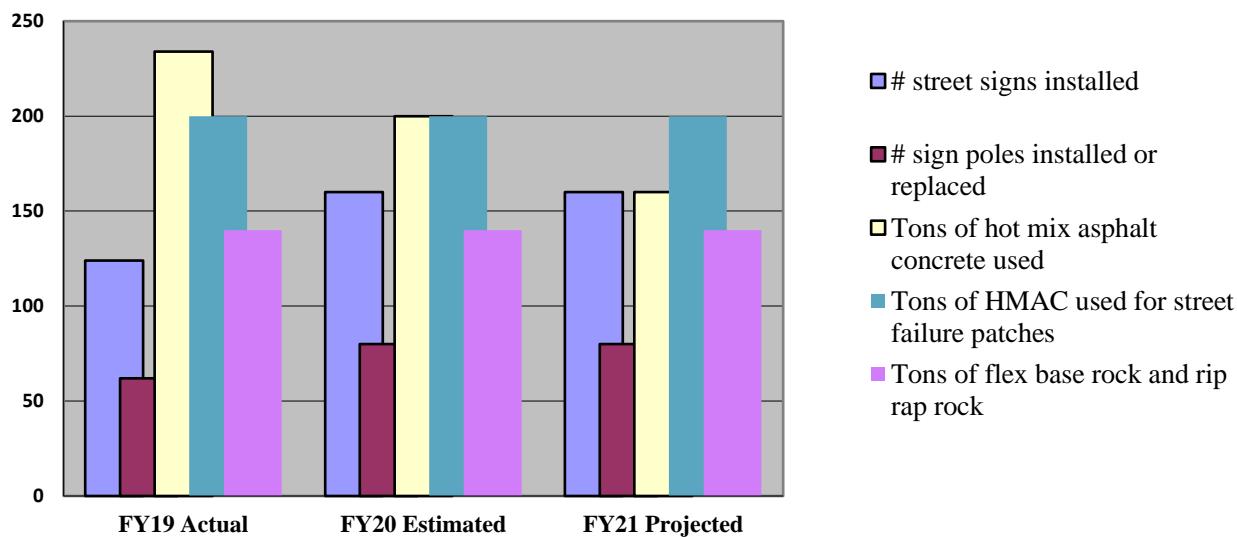
PERSONNEL SCHEDULE:

	FY19	FY20	FY21
Maintenance Technician	.5	.5	.5
FULL TIME	.5	.5	.5
PART TIME	0	0	0

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

KEY INDICATORS OF PERFORMANCE	FY19 Actual	FY20 Estimated	FY21 Proposed
% of Annual Line Mile Scheduled Maintenance Completed	100%	100%	100%
% of Emergency Calls Responded to Within 4 Hours or Less	95%	95%	100%
# of street signs installed	124	160	160
# of sign poles installed or replaced	62	80	80
Tons Hot Mix asphalt	234	200	160
Tons HMAC	200	200	140
Tons Flex Base rock/Rip rap rock	140	140	140

Work Activity



CITY OF MELISSA ANNUAL BUDGET FY21

Fire Department Summary

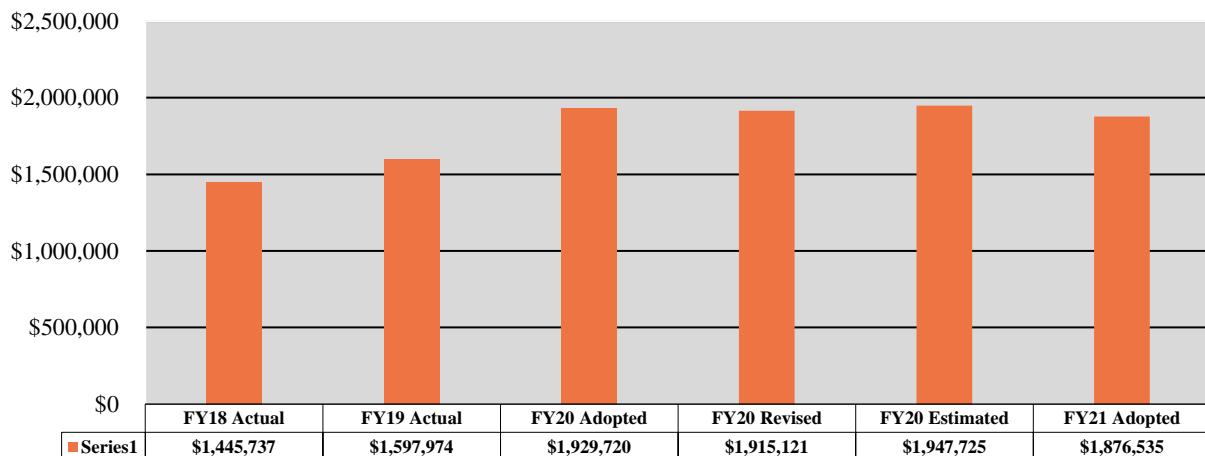
PURPOSE STATEMENT:

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) Full time Firefighters, part-time Firefighters and dedicated Reserves serving in both firefighting and support capacities.

Fire Department Budget Summary 2018-2021



DEPARTMENT EXPENDITURES

ITEM	FY18 Actual	FY19 Actual	FY20 Adopted	FY20 Revised	FY20 Estimated	FY21 Adopted
Personnel	\$ 806,402	\$ 997,373	\$ 1,342,539	\$ 1,340,539	\$ 1,341,487	\$ 1,338,858
Operations	\$ 421,831	\$ 361,211	\$ 437,110	\$ 424,511	\$ 459,449	\$ 387,606
IT Computer Replacement Program	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Capital	\$ 217,505	\$ 239,390	\$ 150,071	\$ 150,071	\$ 146,790	\$ 150,071
TOTAL	\$ 1,445,737	\$ 1,597,974	\$ 1,929,720	\$ 1,915,121	\$ 1,947,725	\$ 1,876,535

CITY OF MELISSA ANNUAL BUDGET FY21

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:

	FY19	FY20	FY21
Fire Chief	1	1	1
Assistant Fire Chief	1	1	1
Division Chief	1	1	1
Captains	3	3	3
Engineers	3	3	3
Firefighters (FT)	0	3	3
FULL TIME	9	12	12
Firefighters (PT)	6	8	9
PART TIME (FTE)	1.5	1.5	1.5

VOLUNTEER-BASED PERSONNEL:

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

	FY19	FY20	FY21
TCFP *Firefighter/Paramedic	16	21	18
TCFP *Firefighter/EMT	12	9	4

*TCFP = Texas Commission on Fire Protection.

Prestigious ISO Rating Class



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

KEY INDICATORS OF PERFORMANCE	FY19 Actual	FY20 Estimated	FY21 Proposed
FIRE SUPPRESSION:			
Total runs per year	1,405	1,650	1,850
Total training hours per year	14,886	18,000	13,928
Certifications earned by firefighters	20	15	16
Volunteer staffing hours	12,063	11,300	5,628
FIRE PREVENTION:			
ISO Rank	2	2	2
Certificate of Occupancies issued	45	30	30
Fire Inspections	425	520	600

CITY OF MELISSA ANNUAL BUDGET FY21

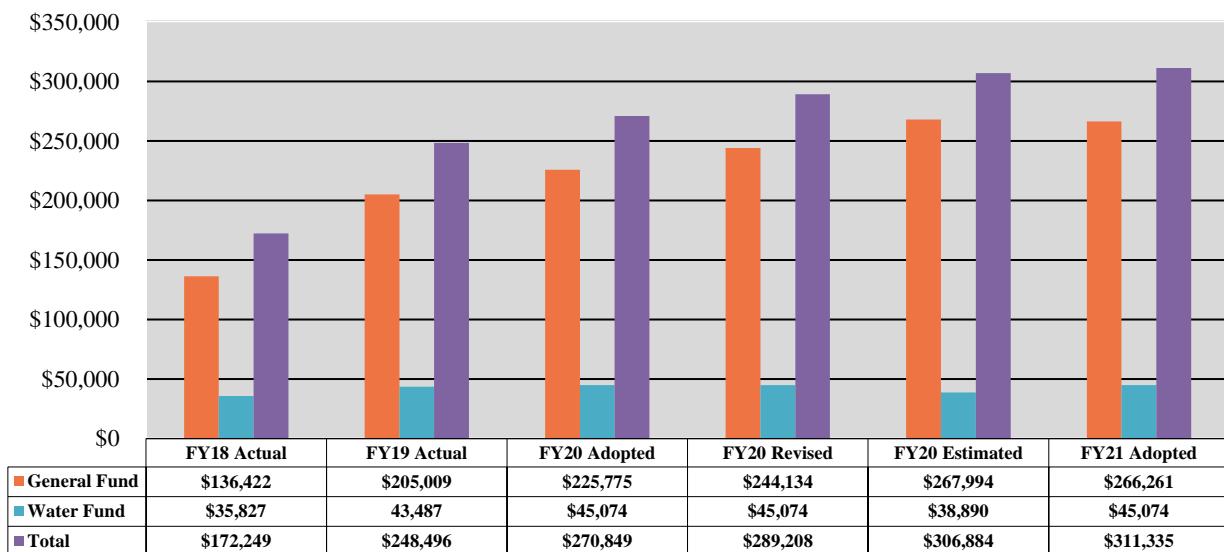
Information Technology Department Summary

PURPOSE STATEMENT:

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

SERVICE OVERVIEW: The City contracts with an independent technology consultant, The Fulcrum Group, Inc., to provide Managed IT Services for the City, including network administration, hardware installation and support, and information systems support as needed for key systems including critical public safety operations. Under the direction of the City Manager, IT works both strategically and tactically with all City Departments to ensure the cost-effective acquisition, deployment, implementation and support of technology to improve both the efficiency and effectiveness of city services delivery. Additionally, The City of Melissa ensures that best practices and compliance with all information security and record retention requirements are upheld. The City is an ever-growing community with several remote sites that require special attention to network continuity and security of city protected information. The proposed budget for Fiscal Year 2021 is taking a strong look at updating our core network infrastructure to ensure those security requirements are met and that the digital information stored by the City of Melissa is protected. Below you will see a split cost between General Technology Fund (70%) and Water Technology Fund (30%), depicting a total sum of funds for Fiscal Year 2021.

* Information Technology Budget Summary 2018-2021



DEPARTMENT EXPENDITURES:

ITEM	FY18 Actual	FY19 Actual	FY20 Adopted	FY20 Revised	FY20 Estimated	FY21 Adopted
Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operations (General Fund)	\$ 136,422	\$ 205,009	\$ 225,775	\$ 244,134	\$ 267,994	\$ 266,374
Operations (Water Fund)	\$ 35,827	\$ 43,487	\$ 45,074	\$ 45,074	\$ 38,890	\$ 45,074
Capital	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL	\$ 172,249	\$ 248,496	\$ 270,849	\$ 289,208	\$ 306,884	\$ 311,335

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

CITY OF MELISSA ANNUAL BUDGET FY21

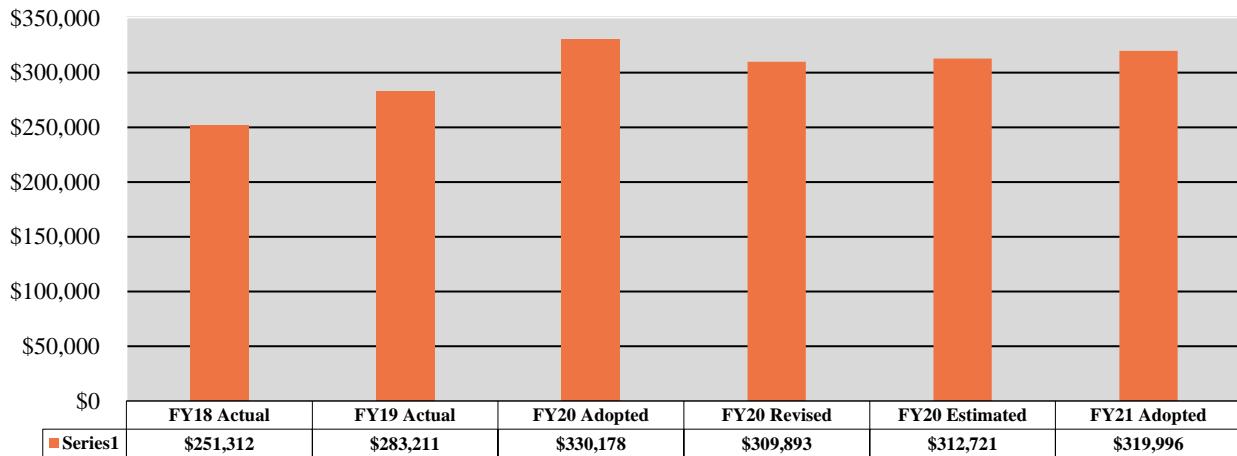
Library Summary

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 2018-2021



DEPARTMENT EXPENDITURES:

ITEM	FY18 Actual	FY19 Actual	FY20 Adopted	FY20 Revised	FY20 Estimated	FY21 Adopted
Personnel	\$ 197,158	\$ 233,588	\$ 271,831	\$ 254,831	\$ 258,697	\$ 263,149
Operations	\$ 54,154	\$ 49,622	\$ 58,347	\$ 55,062	\$ 54,024	\$ 56,847
IT Computer Replacement Program	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Capital	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL	\$ 251,312	\$ 283,211	\$ 330,178	\$ 309,893	\$ 312,721	\$ 319,996

CITY OF MELISSA ANNUAL BUDGET FY21

GOALS & OBJECTIVES:

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

PERSONNEL SCHEDULE:

	FY19	FY20	FY21
Library Director	1	1	1
Tech/Materials Library Clerk	1	1	1
Youth Services Librarians	1	2	2
Children's Librarian	1	0	0
Clerk (PT)	2	2	2
FULL TIME	4	4	4
PART TIME (FTE)	.5	.5	.5
ON-CALL/CONTRACT STAFF	1	1	1

KEY INDICATORS OF PERFORMANCE	FY19 Actual	FY20 Estimated	FY21 Proposed
Rate of Collection Turnover	2.6%	2.3%	2.4%
Circulation Per Capita	5.254	4.8	5.0
ACTIVITY WORKLOAD			
➤ Number of Items Circulated	56,903	48,000	50,000
➤ Number of Library Visitors	30,240	15,000	25,000
➤ Library Program Attendance	7,592/322 prog.	7,000/350 prog.	7,000/360 prog.

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

CITY OF MELISSA ANNUAL BUDGET FY21

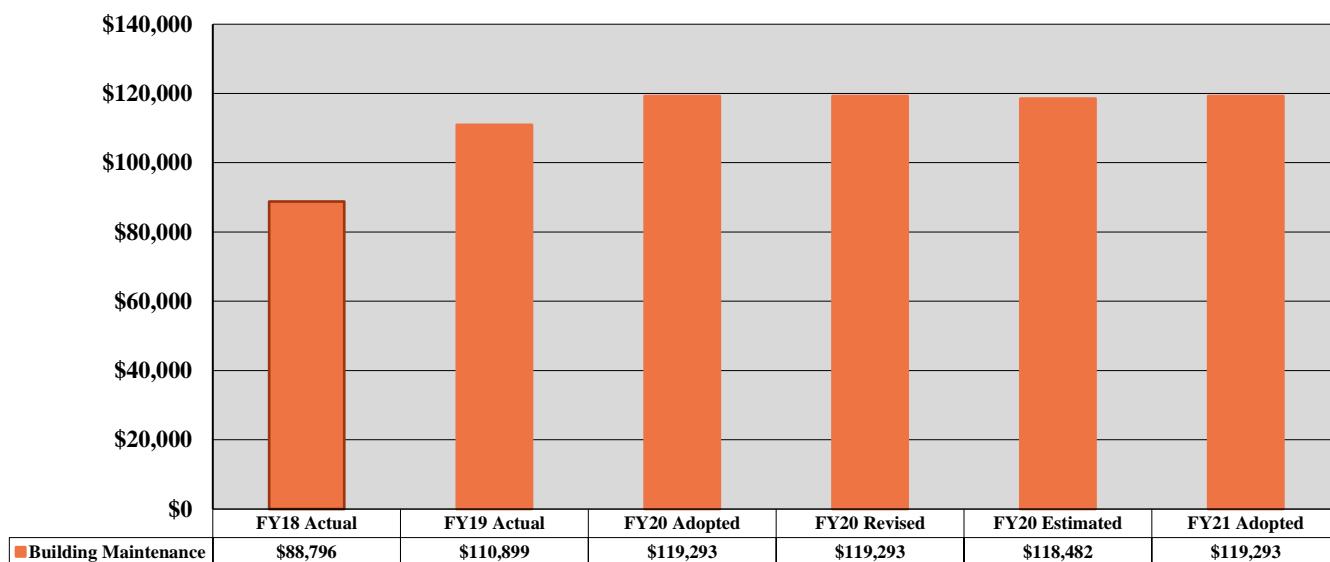
Building Maintenance Summary

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 2018-2021



DEPARTMENT EXPENDITURES:

ITEM	FY18 Actual	FY19 Actual	FY20 Adopted	FY20 Revised	FY20 Estimated	FY21 Adopted
Operations	\$ 88,796	\$ 110,899	\$ 119,293	\$ 119,293	\$ 118,482	\$ 119,293
Capital	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL	\$ 88,796	\$ 110,899	\$ 119,293	\$ 119,293	\$ 118,482	\$ 119,293

CITY OF MELISSA ANNUAL BUDGET FY21

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:

	FY19	FY20	FY21
Vacant	0	0	0

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

KEY INDICATORS OF PERFORMANCE	FY19 Actual	FY20 Estimated	FY21 Projected
Total square footage of facilities maintained	61,719	64,071	64,071
# of building & facilities maintained	9	11	11

CITY OF MELISSA ANNUAL BUDGET FY21

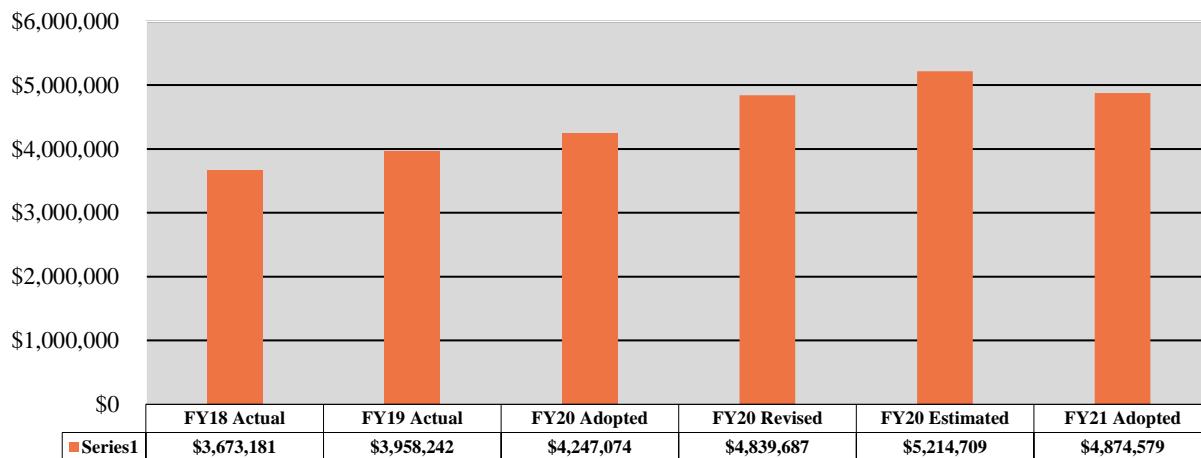
Water Summary

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 2018-2021**



DEPARTMENT EXPENDITURES:

ITEM	FY18 Actual	FY19 Actual	FY20 Adopted	FY20 Revised	FY20 Estimated	FY21 Adopted
Personnel	\$ 342,712	\$ 384,751	\$ 684,887	\$ 547,887	\$ 549,870	\$ 658,774
Operations	\$ 3,138,495	\$ 3,200,415	\$ 3,469,191	\$ 4,198,804	\$ 4,598,163	\$ 4,175,850
Capital	\$ 185,947	\$ 373,076	\$ 92,996	\$ 92,996	\$ 66,675	\$ 39,955
IT Computer Replacement Program	\$ 6,027	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL	\$ 3,673,181	\$ 3,958,243	\$ 4,247,074	\$ 4,839,687	\$ 5,214,709	\$ 4,874,579

CITY OF MELISSA ANNUAL BUDGET FY21

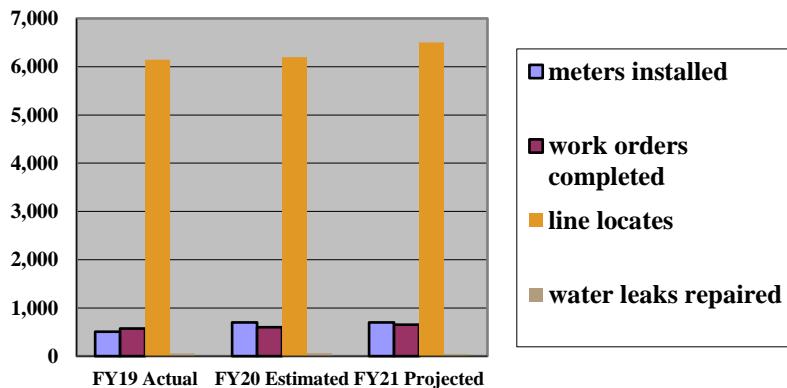
GOALS & OBJECTIVES:

- 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

	FY19	FY20	FY21
Public Works Director	1	1	1
Maintenance Worker *	3.5	7.5	7.5
FULL TIME	4.5	8.5	8.5
PART TIME	0	0	0

ACTIVITY WORKLOAD



	FY19	FY20	FY21
	Actual	Estimated	Projected
Meters installed	503	700	700
Work orders completed	571	600	650
Line locates	6,147	6,200	6,500
Water leaks repaired	58	60	40

* Shares 1 Street Maintenance position with the General Fund.

KEY INDICATORS OF PERFORMANCE	FY19	FY20	FY21
	Actual	Estimated	Projected
All meters installed within 72 hours	98%	99%	100%
Complaints addressed within 24-48 hours or less	100%	100%	100%
Repaired leaks within 24 hours or less of notification	98%	98%	99%
*Total number of Service Orders for Public Works (All Departments)	4349	4395	4450

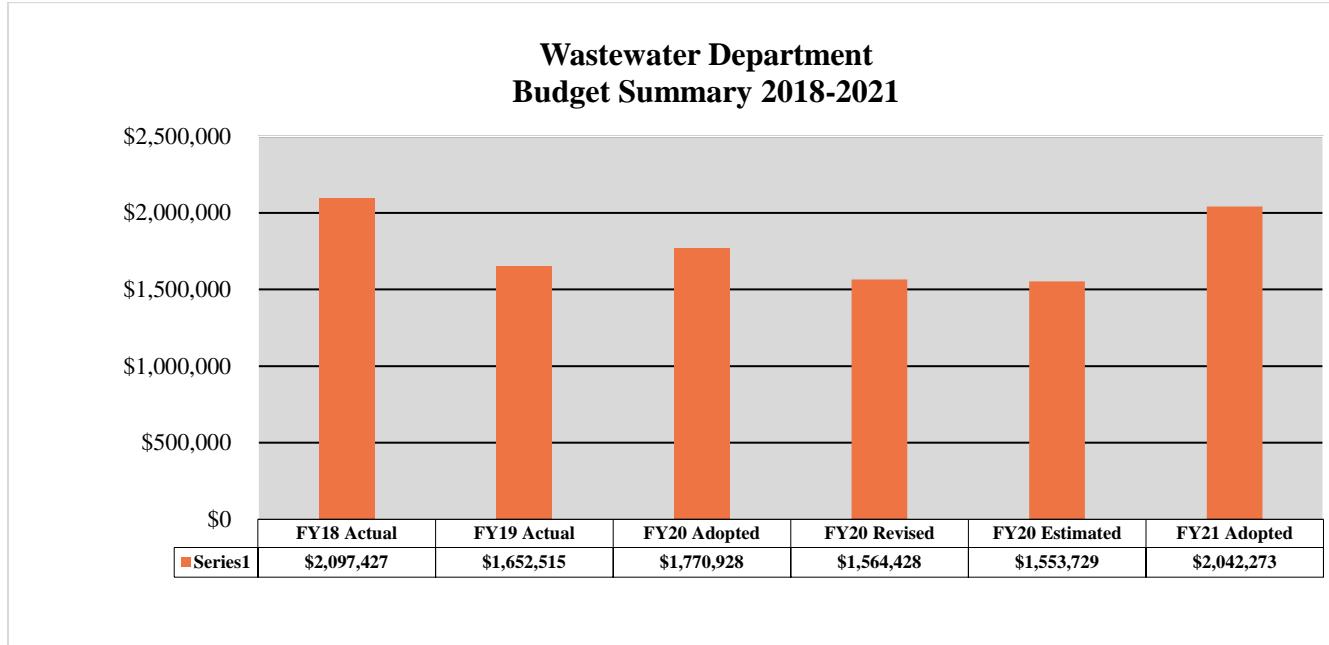
CITY OF MELISSA ANNUAL BUDGET FY21

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	FY18 Actual	FY19 Actual	FY20 Adopted	FY20 Revised	FY20 Estimated	FY21 Adopted
Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operations	\$ 1,369,804	\$ 1,652,515	\$ 1,770,928	\$ 1,564,428	\$ 1,553,729	\$ 2,042,273
Capital	\$ 9,362	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL	\$ 2,097,427	\$ 1,652,515	\$ 1,770,928	\$ 1,564,428	\$ 1,553,729	\$ 2,042,273

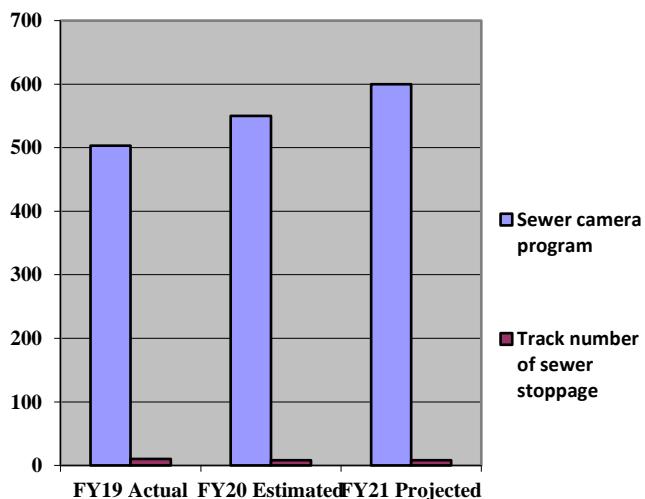
*The Water Rate Study separated the debt between Water & Wastewater as an effort of equity in expenses and rates.

CITY OF MELISSA ANNUAL BUDGET FY21

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

	FY19 Actual	FY20 Estimated	FY21 Projected
Sewer camera program (based on new installs)	503	550	600
Track number of sewer stoppage	10	8	8

PERSONNEL SCHEDULE

	FY19	FY20	FY21
Public Works Director	1	1	1
Maintenance Workers	3.5	7.5	7.5
FULL TIME	4.5	8.5	8.5

*Public Works Personnel support both Water and Wastewater Departments.

KEY INDICATORS OF PERFORMANCE	FY19 Actual	FY20 Estimated	FY21 Projected
Response to customer calls within 24-72 hours	100%	100%	100%
Work orders identified and solved	571	650	650

CITY OF MELISSA ANNUAL BUDGET FY21

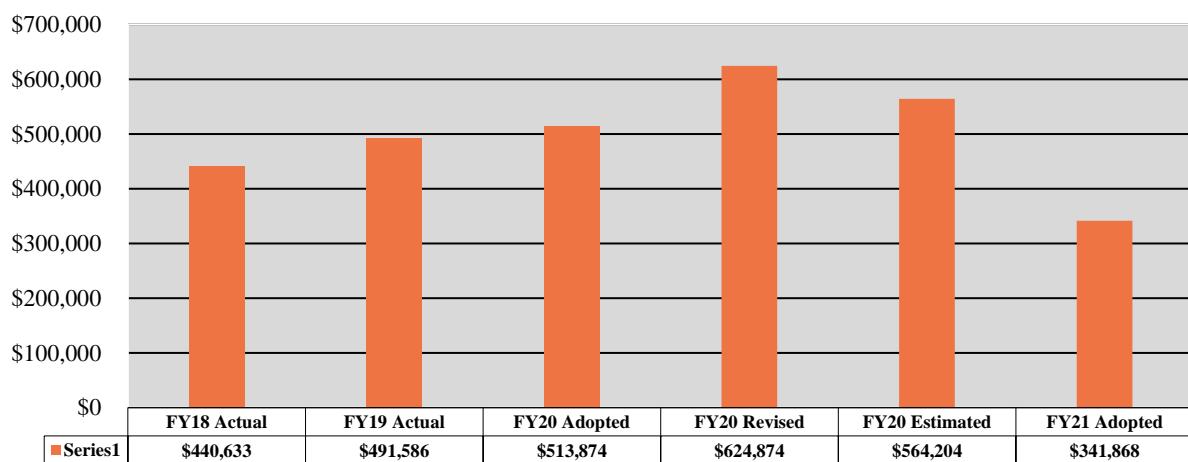
Utility Billing Summary

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 2018-2021



DEPARTMENT EXPENDITURES:

ITEM	FY18 Actual	FY19 Actual	FY20 Adopted	FY20 Revised	FY20 Estimated	FY21 Adopted
Personnel	\$ 172,788	\$ 154,602	\$ 171,814	\$ 222,814	\$ 210,689	\$ 257,992
Operations	\$ 267,845	\$ 336,984	\$ 342,060	\$ 402,060	\$ 353,515	\$ 83,876
TOTAL	\$ 440,633	\$ 491,586	\$ 513,874	\$ 624,874	\$ 564,204	\$ 341,868

CITY OF MELISSA ANNUAL BUDGET FY21

GOALS AND OBJECTIVES:

- To reduce the error rate in customer billing data by leveraging AMI technology and the Incode software from Tyler Technologies, which will consequently reduce the number of customer inquiries/complaints.
- To effectively communicate to our customers the value-added benefits of the City's AMI system.
- To serve as good stewards of the City's water supply by promoting effective water conservation, implementing the City of Melissa's Water Conservation and Water Resources Management Plan, and promoting the water conservation-related tools provided to the City by North Texas Municipal Water District, the City's water provider.
- Exhibit behavior and provide customer service that will reflect the City of Melissa's Mission and Vision.

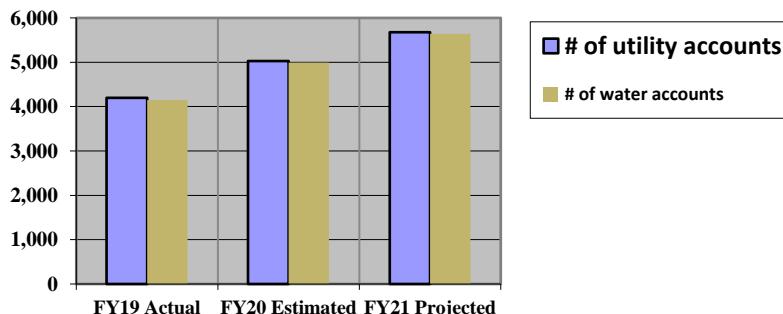
PERSONNEL SCHEDULE:

	FY19	FY20	FY21
Utility Billing Clerk *	1.5	2.5	2.5
Administrative Services Manager	1	1	1
FULL TIME	2.5	3.5	3.5

* Shares 1 Clerk with Development Services Department

KEY INDICATORS OF PERFORMANCE	FY19 Actual	FY20 Estimated	FY21 Projected
% of water customers using the Incode Online Customer Portal	40%	65%	70%
% of customers enrolled in www.watertmyyard.org	10%	10%	10%

ACTIVITY WORKLOAD



	FY19 Actual	FY20 Estimated	FY21 Projected
# of utility accounts	4,199	5,028	5,678
# of water accounts	4,149	4,991	5,641

Personnel Overview

Personnel Overview



CITY OF MELISSA ANNUAL BUDGET FY21

Personnel Overview

	FY16	FY17	FY18	FY19	FY20	FY21
Administration	5.0	5.0	7.0	7.0	6.5	6.5
Non-Departmental	0.0	0.0	0.0	0.0	0.0	0.0
Building Maintenance	0.0	0.0	0.0	0.0	0.0	0.0
Code Compliance	1.0	1.0	1.0	1.0	1.0	1.0
Dev & Neighborhood Services	2.0	2.5	2.5	2.5	3.5	3.5
Fire	9.0	9.0	9.0	10.5	13.5	13.5
Library	4.0	4.0	4.0	4.5	4.5	4.5
Municipal Court	1.5	2.0	2.0	2.0	1.5	1.5
Parks	2.0	2.0	3.0	3.0	3.0	3.0
Police	11.0	12.0	13.0	13.0	16.5	16.5
Streets	0.5	0.5	0.5	0.5	0.5	0.5
General Fund Total	36.0	38.0	42	44	50.5	50.5
	FTE	FTE	FTE	FTE	FTE	FTE
Enterprise Fund	FY16	FY17	FY18	FY19	FY20	FY21
Water/Wastewater	4.5	3.5	4.5	4.5	8.5	8.5
Utility Billing	3.5	3.5	2.5	2.5	3.5	3.5
Enterprise Fund Total	8.0	7.0	7.0	7.0	12.0	12.0
TOTAL CITY PERSONNEL	44.5	45.5	49.5	50	62.5	62.5
	FTE	FTE	FTE	FTE	FTE	FTE

FTE – Full Time Employee or Equivalent

The City of Melissa personnel numbers have grown at a significantly lower rate than the population growth of the community. The net effect is that the City's employees have been providing a high level of services to more residents annually without the offset of more employees to keep up with the population growth. The budget for personnel has remained flat for FY21.

Capital Improvement Program (CIP)

Capital Improvement Program



CITY OF MELISSA ANNUAL BUDGET FY21

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 FY21, 2% of the General Fund budget is allocated to routine capital purchases. All capital allocations with the General Fund and Enterprise Fund are for routine purchases consisting of annual payments for equipment such as patrol cars and fire apparatus, and public works equipment.

The Capital Improvement Plans for city infrastructure are designed to allow the City the opportunity to get ahead of the infrastructure demand and place itself in a positive position to begin the planning and installation of infrastructure that helps facilitate advanced economic development for Melissa. The FY19 budget concluded the City's first ten-year CIP, and the continuation of the projects initiated in FY 20 will continue in FY21.

Other capital expenses in FY21 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 86-89.

PROJECT	FUNDING SOURCE	DESCRIPTION	OPERATING IMPACT	FORECASTED COST UPON COMPLETION	EXPENDED TO DATE	REMAINING BALANCE
Signalization	Certificate of Obligation (2018)	Allows for safe entrance and exit to the State road systems.	None	\$750,000	\$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	\$330,769	\$669,231
Melissa Road - East/West	General Obligation Bond (2016)/(2018)	Construction - Melissa Rd from Hwy 5 to SH 121	No additional impact in FY 21	\$10,887,734	\$842,744	\$10,044,990
Melissa Road - West	Certificate of Obligation (2020)	For participation with Johnson Development Corporation (Trinity Falls) to construct three lanes of Melissa Road West	None	\$2,000,000	\$238,395	\$1,761,605
Sports Park Phase III	Certificate of Obligation (2020)	Construction - Phase III of park amenities	Phase III will have no operational impact on FY21	\$2,000,000	\$770,060	\$1,229,940
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	\$3,749,877	\$4,250,123

Debt Service Summary

Debt Service Summary – Narrative

Debt Service Summary – Financial



CITY OF MELISSA ANNUAL BUDGET FY21

Debt Service Summary - Narrative

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

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

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

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

Quality of Rating	Moody's	Standard & Poor's (S&P)
Best Quality	Aaa	AAA
High Quality	Aa1	AA+
	Aa2	AA
	Aa3	AA-
Upper Medium	A1	A+
	A2	A
	A3	A-
Medium Grade	Baa1	BBB+
	Baa2	BBB
	Baa3	BBB-

The following are the City of Melissa's policies related to debt and debt management as reviewed and approved by the Melissa City Council. The City of Melissa does not currently have a formal debt management policy apart from the policies listed below. These policies are reviewed annually during the budget process and are amended as needed.

- The City of Melissa strives to manage debt issuance by reviewing the Maintenance and Operations allocation against the Interest and Sinking allocation. The City will strive to maintain a 65/35% ratio. This ratio is a guide only and may be amended as our growing community's needs dictate; however, this policy will be used as a measuring device before any debt is issued.
- Legal Debt Limit: The State of Texas Attorney General limits the General Obligation (GO) debt that a city can issue to \$1.00 on the property tax rate. For 2020, the City's debt tax rate was \$0.152886 per \$100/valuation which is 25% of the \$0.609238 total tax rate for 2020.
- 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.

CITY OF MELISSA ANNUAL BUDGET FY21

- Debt should not be considered if it exceeds 25 years, unless a market standard exists to fund the project at a longer term.
- If excess funds exist after addressing maintenance and operations, including reserve allocations and debt service commitments, outstanding debt principal amounts should be reviewed to make advance payments to buy down obligation. This scenario is reviewed during the budget process and approved by the City Council.
- Methods for debt sales will be reviewed and recommended through the City's financial advisor, with approval by the City Council.
- Bond proceeds shall be placed in the highest interest bearing account the City has access to, as long as the invested funds are fully collateralized.
- Existing debt will be reviewed annually to determine if savings can be realized through refinancing or refunding opportunities.

Summary of Current Year Liabilities – Debt

Fund	FY19 Principal	FY19 Interest	Total FY19 Payment
General	\$1,530,000	\$1,021,484	\$2,551,484
Water	\$1,478,750	\$1,107,628	\$2,586,378
MIEDC	\$120,000	\$14,000	\$134,000
MCEDC	\$335,000	\$276,454	\$611,454
TIF	\$470,000	\$339,331	\$809,331

CITY OF MELISSA ANNUAL BUDGET FY21

Debt Service Summary – Financial

2020-21 Budget							
Debt Service Summary							
Date	Description	Maturity Date	Principal	Principal	Interest	Fiscal Total	as of 10/01/20 O/S Principal
GENERAL FUND OBLIGATIONS							
12/19/2011	General Obligation Bonds, Series 2012	9/30/2032	\$ 500,000	\$ 25,000	\$ 13,100.00	\$ 38,100.00	\$ 340,000
	Transportation Bond CIP - Bond Election Nov 07						
	Berry Farms Rd. Rehab.						
1/8/2013	General Obligation Bonds, Series 2013	9/30/2032	\$ 2,430,000	\$ 200,000	\$ 28,162.50	\$ 228,162.50	\$ 1,240,000
	Transportation Bond CIP - \$750,000						
	Milrany/CR 418						
	Refinanced 2004 & 2005 CO \$1,635,000						
1/28/2015	Combination Tax and Revenue CO, Series 2015	2/15/2040	\$ 10,085,000				\$ 8,965,000
	\$1,100,000 City Hall Park			\$ 35,000	\$ 31,225.00	\$ 66,225.00	\$ 980,000
	\$7,290,000 Phase I 2015 Park Dev Plan			\$ 220,000	\$ 206,606.26	\$ 426,606.26	\$ 6,480,000
	\$1,695,000 Water Line to 100 acre Park			\$ 50,000	\$ 48,043.76	\$ 98,043.76	\$ 1,505,000
1/28/2015	General Obligation Bonds, Series 2015	2/15/2035	\$ 2,100,000	\$ 85,000	\$ 55,553.76	\$ 140,553.76	\$ 1,780,000
	Transportation Bond CIP - Bond Election Nov 07						
	Milrany Road (3 year phase in Rd Impact fee 100% GF 18-19)						
11/15/2016	General Obligation Bonds, Series 2016	9/30/2036	\$ 650,000	\$ 25,000	\$ 20,200.00	\$ 45,200.00	\$ 555,000
	Transportation Bond CIP - Bond Election Nov 07						
	Fannin Rd Design/Row - Melissa Rd East ROW						
10/13/2016	Combination Tax and Revenue CO, Series 2016	9/30/2036	\$ 10,020,000				
	\$4,450,000 Stiff Creek Sewer Improvements - NTMWD			\$ 170,000	\$ 144,400.00	\$ 314,400.00	\$ 3,695,000
	\$990,000 Land Acquisition for Park			\$ 35,000	\$ 30,700.00	\$ 65,700.00	\$ 785,000
	\$990,000 Land Acquisition for Water Tower site			\$ 35,000	\$ 30,700.00	\$ 65,700.00	\$ 785,000
	\$495,000 Melissa Rd West ROW			\$ 20,000	\$ 16,200.00	\$ 36,200.00	\$ 415,000
	\$1,780,000 Sports Park - Phase II			\$ 65,000	\$ 57,900.00	\$ 122,900.00	\$ 1,480,000
	\$1,985,000 Throckmorton Rd - Design/Construction			\$ 70,000	\$ 61,800.00	\$ 131,800.00	\$ 1,580,000
	3 Year Phase in to GF with Road Impact Fee support					\$ 131,800.00	
						\$ -	
10/13/2016	General Obligation Refunding & Improvements Bonds, Series 2016	9/30/2028	\$ 3,115,000	\$ 280,000	\$ 90,400.00	\$ 370,400.00	\$ 2,550,000
	Transportation Bond CIP - Bond Election Nov 07 - 2008 CO Refi						
	Throckmorton Rd; CR 418; Fannin Rd; Rehab Projects;						
	Melissa Rd Ph 2; and Impact Fee Study						
7/13/2017	General Obligation Bonds, Series 2017	9/30/2037	\$ 3,950,000	\$ 160,000	\$ 112,255.00	\$ 272,255.00	\$ 3,510,000
	Transportation Bond CIP - Bond Election Nov 07					\$ 60,000.00	
	Davis Rd and Fannin Rd construction						
7/13/2017	Combination Tax and Revenue CO, Series 2017	9/30/2037	\$ 5,705,000	\$ 230,000	\$ 160,187.50	\$ 390,187.50	\$ 5,080,000
	Throckmorton Rd 2.0m; Land Acquisition \$3.2m;						
	Green Ribbon Tx DOT Project \$500k						
2018	Combination Tax and Revenue CO, Series 2018 proposed	9/30/2043	\$ 17,450,000	\$ 470,000	\$ 582,800	\$ 1,052,800	\$ 16,460,000
	Signalization - Dart/Liberty Way/Pennsylvania, Storm Sirens,		\$ 650,000	\$ 15,000	\$ 21,793.76	\$ 36,793.76	\$ 615,000
	100 acre Sports Park Ph 2 - Park Dev fee supported debt		\$ 8,000,000	\$ 220,000	\$ 267,218.76	\$ 487,218.76	\$ 7,550,000
	Cardinal/HIGHLAND/DOD roadway/utility - TIF		\$ 1,000,000	\$ 25,000	\$ 33,500.00	\$ 58,500.00	\$ 945,000
	New Water Tower - WF		\$ 7,800,000	\$ 210,000	\$ 260,287.50	\$ 470,287.50	\$ 7,350,000
2018	General Obligation Bond, Series 2018 proposed	9/30/2043	\$ 3,225,000	\$ 80,000	\$ 112,687.50	\$ 192,687.50	\$ 3,055,000
	Melissa Road - Construction (\$1m TIF funded debt)		\$ 1,000,000	\$ 25,000	\$ 34,831.26	\$ 59,831.26	\$ 945,000
2020	Combination Tax and Revenue CO, Series 2020	9/30/2045	\$ 2,475,000	\$ 50,000	\$ 83,116.36	\$ 133,116.36	\$ 2,475,000
	Melissa Road West \$2m; Road design surrounding Hschool \$500k						
2020	Combination Tax and Revenue CO, Series 2020	9/30/2045	\$ 1,980,000	\$ 40,000	\$ 66,407.92	\$ 106,407.92	\$ 1,980,000
	Park projects						
	Park projects						
	Total Obligation - General Fund						\$ 2,128,089.30

CITY OF MELISSA ANNUAL BUDGET FY21

Debt Service Summary – Financial Cont'd

2020-21 Budget							
Debt Service Summary							
Date	Description	Maturity Date	Principal	Principal	Interest	Fiscal Total	as of 10/01/20
WATER FUND OBLIGATIONS							
1/15/2005	Contract Revenue Bonds, Series 2005	9/30/2029	\$ 2,800,000	\$ 140,000	\$ 76,201.00	\$ 216,201.00	\$ 1,365,000
	Greater Texoma Utility Authority (Collin-Grayson Project)			\$ 35,000	\$ 19,050.25	\$ 54,050.25	\$ 341,250
	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	\$ 100,000	\$ 24,515.00	\$ 124,515.00	\$ 665,000
	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	\$ 192,405.00	\$ 247,405.00	\$ 3,450,000
	GTUA-Collin Grayson Project - w/Anna, Howe and Van Alstyne			\$ 13,750	\$ 48,101.25	\$ 61,851.25	\$ 862,500
1/31/2008	Contract Revenue Bonds, Series 2007 (CWSRF)	9/30/2028	\$ 1,105,000	\$ 60,000	\$ 21,840.00	\$ 81,840.00	\$ 550,000
	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	\$ 60,000	\$ 32,470.00	\$ 92,470.00	\$ 660,000
	Fitzhugh Sewer (part 1 of 2)						
12/11/2009	Contract Revenue Bonds, Series 2009B (CWSRF) (GTUA)	9/30/2029	\$ 1,400,000	\$ 75,000	\$ 32,482.50	\$ 107,482.50	\$ 820,000
	Fitzhugh Sewer (part 2 of 2)						
5/25/2010	General Obligation Refunding Bonds, Series 2010	9/30/2021	\$ 1,255,000	\$ 135,000	\$ 4,725.00	\$ 139,725.00	\$ 135,000
	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	\$ 36,600.00	\$ 96,600.00	\$ 945,000
	Fannin Road Water Line & Road rehab						
1/8/2013	Certificate of Obligation, Series 2013	9/30/2032	\$ 4,705,000	\$ 230,000	\$ 74,171.26	\$ 304,171.26	\$ 3,250,000
	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	\$ 95,000	\$ 55,193.76	\$ 150,193.76	\$ 1,675,000
	SH 121 Utility Relocation, AMR System						
1/28/2015	Combination Tax and Revenue CO, Series 2015	2/15/2040					\$ 8,965,000
	\$1,100,000 City Hall Park			\$ 35,000	\$ 31,225.00	\$ 66,225.00	\$ 980,000
	\$7,290,000 Phase I 2015 Park Dev Plan			\$ 220,000	\$ 206,606.26	\$ 426,606.26	\$ 6,480,000
	\$1,695,000 Water Line to 100 acre Park			\$ 50,000	\$ 48,043.76	\$ 98,043.76	\$ 1,505,000
10/13/2016	Combination Tax and Revenue CO, Series 2016	9/30/2036	\$ 10,020,000				
	\$4,450,000 Stiff Creek Sewer Improvements - NTMWD			\$ 170,000	\$ 144,400.00	\$ 314,400.00	\$ 3,695,000
	\$990,000 Land Acquisition for Park			\$ 35,000	\$ 30,700.00	\$ 65,700.00	\$ 785,000
	\$990,000 Land Acquisition for Water Tower site			\$ 35,000	\$ 30,700.00	\$ 65,700.00	\$ 785,000
	\$495,000 Melissa Rd West ROW			\$ 20,000	\$ 16,200.00	\$ 36,200.00	\$ 415,000
	\$1,780,000 Sports Park - Phase II			\$ 65,000	\$ 57,900.00	\$ 122,900.00	\$ 1,480,000
	\$1,985,000 Throckmorton Rd - Design/Construction			\$ 70,000	\$ 61,800.00	\$ 131,800.00	\$ 1,580,000
	3 Year Phase in to GF with Road Impact Fee support					\$ 131,800.00	
						\$ -	
10/13/2016	General Obligation Refunding & Improvements Bonds, Series 2016	9/30/2028	\$ 1,680,000	\$ 150,000	\$ 46,100.00	\$ 196,100.00	\$ 1,310,000
	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	\$ 470,000	\$ 582,800	\$ 1,052,800	\$ 16,460,000
	Signalization - Dart/Liberty Way/Pennsylvania, Storm Sirens,			\$ 650,000	\$ 15,000	\$ 21,793.76	\$ 36,793.76
	100 acre Sports Park Ph 2 - Park Dev fee supported debt			\$ 8,000,000	\$ 220,000	\$ 267,218.76	\$ 487,218.76
	Cardinal/HIGHLAND/DOD roadway/utility - TIF			\$ 1,000,000	\$ 25,000	\$ 33,500.00	\$ 58,500.00
	New Water Tower - WF			\$ 7,800,000	\$ 210,000	\$ 260,287.50	\$ 470,287.50
						\$ -	
	Total Obligation - Water Fund						\$ 2,586,377.71

CITY OF MELISSA ANNUAL BUDGET FY21

Debt Service Summary – Financial Cont'd

2020-21 Budget							
Debt Service Summary							
Date	Description	Maturity Date	Principal	Principal	Interest	Fiscal Total	as of 10/01/20
MELISSA CDC 4B OBLIGATIONS							
12/29/2005	Combination Tax and Revenue CO, Series 2005A	2/15/2026	\$ 825,000	\$ 50,000	\$ 11,947.50	\$ 61,947.50	\$ 320,000
	Fire Station \$100k, Tennis Courts \$250k, BMP \$144k, Hunter's Ridge Park \$5k, Historical House \$300k, plus expenses						
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					\$ 8,965,000
	\$1,100,000 City Hall Park		\$ 35,000	\$ 31,225.00	\$ 66,225.00	\$ 980,000	
	\$7,290,000 Phase I 2015 Park Dev Plan		\$ 220,000	\$ 206,606.26	\$ 426,606.26	\$ 6,480,000	
	\$1,695,000 Water Line to 100 acre Park		\$ 50,000	\$ 48,043.76	\$ 98,043.76	\$ 1,505,000	
10/13/2016	Combination Tax and Revenue CO, Series 2016	9/30/2036	\$ 10,020,000				
	\$4,450,000 Stiff Creek Sewer Improvements - NTMWD		\$ 170,000	\$ 144,400.00	\$ 314,400.00	\$ 3,695,000	
	\$990,000 Land Acquisition for Park		\$ 35,000	\$ 30,700.00	\$ 65,700.00	\$ 785,000	
	\$990,000 Land Acquisition for Water Tower site		\$ 35,000	\$ 30,700.00	\$ 65,700.00	\$ 785,000	
	\$495,000 Melissa Rd West ROW		\$ 20,000	\$ 16,200.00	\$ 36,200.00	\$ 415,000	
	\$1,780,000 Sports Park - Phase II		\$ 65,000	\$ 57,900.00	\$ 122,900.00	\$ 1,480,000	
	\$1,985,000 Throckmorton Rd - Design/Construction		\$ 70,000	\$ 61,800.00	\$ 131,800.00	\$ 1,580,000	
	3 Year Phase in to GF with Road Impact Fee support				\$ 131,800.00		
					\$ -		
	Total Obligation - CDC 4B					\$ 611,453.76	
MELISSA EDC 4A OBLIGATIONS							
2006	Throckmorton-Trinity River Sewer Project	9/30/2028				\$ 226,412.00	
	Participation per Interlocal w/City dated July 28, 2006						
10/13/2016	General Obligation Refunding & Improvements Bonds, Series 2016	9/30/2026	\$ 655,000				
	\$1,120,000 - Melissa Rd - 2006 CO Refi		\$ 60,000	\$ 14,000.00	\$ 74,000.00	\$ 415,000	
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	
	Total Obligation - EDC 4A					\$ 360,412.00	
TAX INCREMENT FINANCING ZONE #1							
10/13/2016	General Obligation Refunding & Improvements Bonds, Series 2016	9/30/2034	\$ 8,140,000	\$ 420,000	\$ 271,000.00	\$ 691,000.00	\$ 7,210,000
	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	\$ 112,687.50	\$ 192,687.50	\$ 3,055,000
	Melissa Road - Construction (\$1m TIF funded debt)		\$ 1,000,000	\$ 25,000	\$ 34,831.26	\$ 59,831.26	\$ 945,000
2018	Combination Tax and Revenue CO, Series 2018 proposed	9/30/2043	\$ 17,450,000	\$ 470,000	\$ 582,800	\$ 1,052,800	\$ 16,460,000
	Signalization - Dart/Liberty Way/Pennsylvania, Storm Sirens,		\$ 650,000	\$ 15,000	\$ 21,793.76	\$ 36,793.76	\$ 615,000
	100 acre Sports Park Ph 2 - Park Dev fee supported debt		\$ 8,000,000	\$ 220,000	\$ 267,218.76	\$ 487,218.76	\$ 7,550,000
	Cardinal/HIGHLAND/DOD roadway/utility - TIF		\$ 1,000,000	\$ 25,000	\$ 33,500.00	\$ 58,500.00	\$ 945,000
	New Water Tower - WF		\$ 7,800,000	\$ 210,000	\$ 260,287.50	\$ 470,287.50	\$ 7,350,000
					\$ -		
	Total Obligation - TIF					\$ 809,331.26	

CITY OF MELISSA ANNUAL BUDGET FY21

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.

FY21 Budget Impact: Action Plans based on the implementation priorities are being drafted for consideration in the FY21 budget. Continued implementation will be addressed with existing funding throughout various line items.

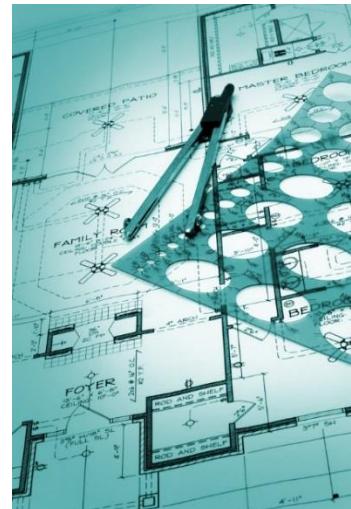
Capital Improvement Programs:

Overview: The City adopted Capital Improvement Programs for water, wastewater, and transportation in 2007. The plans are for the ultimate growth of each of these systems and total in excess of \$100 million. Each plan is built upon the assumption of growth in the Melissa tax base/customers/community and established general timelines on what infrastructure needs to be in place if certain growth occurs. If the growth does not occur, the projects are not constructed until the need exists.

FY21 Budget Impact: The FY20 budget concluded the City's first ten-year CIP, and the continuation of the projects initiated in FY 20 will continue in FY21.

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 FY21.



Supplemental Information

Ordinances
Glossary of Terms
Commonly Used Acronyms



CITY OF MELISSA ANNUAL BUDGET FY21

CITY OF MELISSA, TEXAS

ORDINANCE NO. 20-27

AN ORDINANCE OF THE CITY OF MELISSA, TEXAS APPROVING THE BUDGET FIGURES FOR FISCAL YEAR 2020-21; ADOPTING A BUDGET AND APPROPRIATING RESOURCES FOR THE CITY OF MELISSA, TEXAS, FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2020; ACCEPTING INCORPORATED FINANCIAL POLICIES; PROVIDING FOR REPEALING, SAVINGS AND SEVERABILITY CLAUSES; PROVIDING FOR THE FILING OF THE BUDGET IN THE OFFICE OF THE COLLIN COUNTY CLERK; PROVIDING FOR AN EFFECTIVE DATE OF THIS ORDINANCE; AND PROVIDING FOR THE PUBLICATION OF THE CAPTION HEREOF.

WHEREAS, pursuant to the laws of the State of Texas, the Mayor of the City of Melissa, Texas ("Melissa") has submitted to the City Council of the City of Melissa, Texas (the "City Council") the proposed budget of the revenues and the expenditures for conducting the affairs of Melissa and providing a complete financial plan for the fiscal year beginning October 1, 2020 and ending September 30, 2021 and has filed the same with the City Secretary (the "budget"). A copy of the budget is attached hereto as Exhibit "A" and incorporated herein for all purposes; and

WHEREAS, a public hearing was held by the City Council on said budget on September 8, 2020, 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, 2020 and ending September 30, 2021, 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 FY21

Fiscal Year 2019/2020

General Fund	\$ 9,124,314
Water Fund	\$10,145,309
General Debt Service	\$ 4,235,793
TIF #1	\$ 809,331

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.



Jay Northcut, Mayor Pro-Tem

ATTESTED TO AND
CORRECTLY RECORDED BY:



Kacie Galyon, City Secretary



CITY OF MELISSA ANNUAL BUDGET FY21

CITY OF MELISSA
3411 BARKER AVE
MELISSA, TX 75454

SEPTEMBER 8, 2020

CONSIDER AND ACT UPON AN ORDINANCE APPROVING THE BUDGET FIGURES FOR FISCAL YEAR 2020-21; ADOPTING A BUDGET AND APPROPRIATING RESOURCES FOR THE CITY OF MELISSA, TEXAS, FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2020; AND TAKE A RECORD VOTE.

Record Vote:

STACY JACKSON	<input type="text"/>	FOR	<input type="text"/>	AGAINST	<input type="text"/>	PRESENT and not voting
CHAD TAYLOR	<input checked="" type="text"/>	FOR	<input type="text"/>	AGAINST	<input type="text"/>	PRESENT and not voting
NICCO WARREN	<input checked="" type="text"/>	FOR	<input type="text"/>	AGAINST	<input type="text"/>	PRESENT and not voting
CRAIG ACKERMAN	<input checked="" type="text"/>	FOR	<input type="text"/>	AGAINST	<input type="text"/>	PRESENT and not voting
JAY NORTHCUT	<input checked="" type="text"/>	FOR	<input type="text"/>	AGAINST	<input type="text"/>	PRESENT and not voting
SHANNON SWEAT	<input checked="" type="text"/>	FOR	<input type="text"/>	AGAINST	<input type="text"/>	PRESENT and not voting
REED GREER	<input type="text"/>	FOR	<input type="text"/>	AGAINST	<input type="text"/>	PRESENT and not voting

STACY JACKSON WAS ABSENT AND NOT VOTING.

REED GREER WAS ABSENT AND NOT VOTING.

Attested to:


Kacie Galyon
City Secretary



CITY OF MELISSA ANNUAL BUDGET FY21

General Fund Budget Summary

01 GENERAL FUND						
Budget Summary						
	ACTUAL FY18	ACTUAL FY19	ADOPTED FY20	REVISED FY20	ESTIMATED FY20	ADOPTED FY21
REVENUES						
Administrative (01)	23,451,942	9,160,061	7,141,272	7,610,422	7,485,777	7,352,214
Development & Neighborhood Services (02)	2,218,349	1,720,892	1,422,500	2,686,500	3,185,934	1,242,500
Parks & Grounds (4)	139,061	113,740	80,000	130,000	125,945	80,000
Municipal Courts (5)	417,075	428,498	450,000	390,000	377,298	360,000
Police Department (6)	66,259	54,047		54,914	56,840	
Fire Department (8)	280,456	175,443	83,000	119,290	258,125	83,000
Library Department (10)	26,986	13,089	6,600	11,600	6,886	6,600
Total General Fund Revenue	\$26,600,128	\$11,665,770	\$9,183,372	\$11,002,726	\$11,496,805	\$9,124,314
	ACTUAL FY18	ACTUAL FY19	ADOPTED FY20	REVISED FY20	ESTIMATED FY20	ADOPTED FY21
EXPENSES BY DEPARTMENT						
Non-Departmental	1,700,893	1,305,659	932,606	2,057,097	2,062,957	1,186,455
Administrative	1,260,564	1,840,210	966,264	985,314	1,120,334	992,105
Development Services	1,337,225	1,308,552	1,198,018	2,123,676	2,070,470	1,036,371
Code Enforcement	87,184	99,098	86,248	76,748	75,653	78,433
Parks	629,191	1,082,516	584,699	611,099	666,762	718,931
Municipal Courts	290,904	316,512	298,414	280,914	281,171	267,974
Police	1,446,753	1,637,312	2,151,858	1,915,138	1,921,228	1,974,265
Street	325,265	373,823	360,299	364,299	318,077	287,695
Fire	1,445,737	1,597,974	1,929,720	1,915,121	1,947,725	1,876,535
IT	136,422	205,009	225,775	244,134	267,994	266,261
Library	251,312	283,211	330,178	309,893	312,721	319,996
Building Maintenance	88,796	110,899	119,293	119,293	118,482	119,293
Total General Fund Expenditures	\$9,000,246	\$10,160,775	\$9,183,372	\$11,002,726	\$11,163,574	\$9,124,314

CITY OF MELISSA ANNUAL BUDGET FY21

General Fund Revenue Detail

01 GENERAL FUND Revenue Details					
	Actual FY19	Adopted FY20	Revised FY21	Estimated FY20	Adopted FY21
General Revenue					
4110 CURRENT PROPERTY TAXES	3,689,158	4,677,425	4,677,425	4,553,989	5,010,154
4120 DELINQUENT PROPERTY TAXES	47,673	40,000	40,000	31,027	40,000
4130 PENALTIES & INTEREST	29,473	25,000	25,000	48,625	25,000
4145 COLLIN COUNTY/CHILD SAFETY	6,791	6,000	6,000	6,593	6,000
4160 SALES TAX	1,390,225	1,200,000	1,600,000	1,699,384	1,272,000
4170 FRANCHISE FEES/TAXES	568,368	540,600	540,600	560,188	600,000
4210 LIQUOR LICENSE REGISTRATION	2,638			1,649	
4220 LEASE REVENUE	99,885	99,060	99,060	109,889	99,060
4225 BOND PROCEEDS/Grant					
4315 TRANSFER IN	450,565	193,187	193,187	193,187	200,000
4330 INTEREST	364,197	360,000	420,000	270,184	100,000
4380 MISCELLANEOUS INCOME	4,377	-	-	1,911	-
4990 GAIN/LOSS ON SALE OF FIXED ASSETS	16,649		9,150	9,150	
3117 DESIGNATED FUND: SPECIAL PROJECTS					
Tree Landscape Escrow REVENUE - RECOGNIZED/UTILIZED					
PARK ESCROW REVENUE - RECOGNIZED/UTILIZED					
PARK DEVELOPMENT FEE - RECOGNIZED/UTILIZED	711,000				
ROAD IMPACT FEE	1,779,064				
ROAD ESCROW					
TOTAL 01 General Revenue	9,160,061	7,141,272	7,610,422	7,485,777	7,352,214
DEVELOPMENT & NEIGHBORHOOD SVCS					
4180 LICENSES & PERMITS	1,369,905	1,000,000	2,022,500	2,446,953	900,000
4180 LICENSES - CONTRACTOR	14,349	22,500	14,000	18,225	22,500
4190 PLATTING & DEVELOPMENT	336,643	400,000	650,000	719,751	320,000
4380 MISCELLANEOUS INCOME	(5)			1,004	
TOTAL 02 DEVELOPMENT & NEIGHBORHOOD SERVICES	\$1,720,892	\$1,422,500	\$2,686,500	3,185,934	\$1,242,500
PARKS & GROUNDS					
4315 TRANSFER IN					
4310 Donations	10,000				
4380 MISCELLANEOUS INCOME	3,687				
4990 GAIN/LOSS ON SALE OF FIXED ASSETS				4,862	
4340 PARK RENTAL FEES	70,053	50,000	100,000	91,083	50,000
4345 PARK MAINTENANCE/SUPPORT	30,000	30,000	30,000	30,000	30,000
TOTAL 04 PARKS & GROUNDS	113,740	80,000	130,000	125,945	80,000

CITY OF MELISSA ANNUAL BUDGET FY21

01 GENERAL FUND					
Revenue Details					
	Actual	Adopted	Revised FY21	Estimated	Adopted
MUNICIPAL COURTS					
4140 COURT FINES	428,071	450,000	390,000	377,298	360,000
4320 GRANTS	330				
5380 Misc Expense	97				
COURT TECHNOLOGY FUNDS					
COURT SECURITY FUNDS					
TOTAL 05 MUNICIPAL COURTS	428,498	450,000	390,000	377,298	360,000
POLICE DEPARTMENT					
4156 PD DRUG/SEIZURES					
4155 LAW ENFORCEMENT OFFICER STAND/TRAINING	1,310		1,352	1,352	
4380 MISCELLANEOUS INCOME	30,557		3,755	3,759	
4180 LICENSES AND PERMITS	800			625	
4158 GOLF CARTS	340			620	
4210 LIQUOR LICENSE REGISTRATION	180				
4320 GRANTS	2,550		992	992	
4330 INTEREST - PD DRUG/SEIZURE ACCT	260			388	
4311 DONATIONS			1,700	1,700	
4990 GAIN/LOSS ON SALE OF FIXED ASSETS	17,973		47,115	47,115	
4150 POLICE REPORTS	77	-		289	-
TOTAL 06 POLICE	\$54,047	\$0	\$54,914	56,840	\$0
FIRE DEPARTMENT					
4185 FIRE DEPARTMENT INSURANCE REIMBURSE	52,879	40,000	40,000	31,338	40,000
4360 FIRE DEPT DONATIONS	329			1,000	
4365 FIRE DEPT./COLLIN COUNTY	43,155	43,000	52,588	52,588	43,000
4366 TIFMAS HURRICANE HARVEY REIMBURSEMENTS					
4320 GRANTS	58,365		17,000	164,492	
4311 DONATIONS			1,000		
4380 MISCELLANEOUS INCOME	14,715			5	
4990 GAIN/LOSS ON SALE OF FIXED ASSETS	6,000		8,702	8,702	
4378 TRAINING CLASSES - TUITION					
TOTAL 08 FIRE	\$175,443	\$83,000	\$119,290	258,125	\$83,000
LIBRARY DEPARTMENT					
4385 LIBRARY FINES	85	300	300	0	300
4382 LIBRARY SERVICES - COPIES	2,710	1,800	1,800	1,523	1,800
4384 LIBRARY SERVICES - FAX	1,059			608	
4387 NOTARY FEES	1,624	1,000	1,000	1,215	1,000
4395 LIBRARY DONATIONS	2,990	2,000			2,000
4386 LIBRARY ORNAMENT SALES	13				
4383 Misc Library Services	18			13	
4388 FOMPL/FUNDRAISING	2,781		7,500	1,432	
4378 TRAINING CLASSES - TUITION	800				
4395 DONATIONS - BOOKS AND PATRONS		1,500	1,000	1,455	1,500
4380 MISCELLANEOUS INCOME	250			99	
4410 GRANTS	760			541	
4390 COLLIN COUNTY/LIBRARY	-	-		-	-
TOTAL 10 LIBRARY	\$13,089	\$6,600	\$11,600	\$6,886	\$6,600
Total General Fund Revenue	11,665,770	9,183,372	11,002,726	11,496,806	9,124,314

CITY OF MELISSA ANNUAL BUDGET FY21

General Fund Detailed Budget by Department

NON-DEPARTMENTAL

GENERAL FUND DETAILED BUDGET 00 NON-DEPARTMENTAL						
LINE ITEMS	ACTUAL FY18	ACTUAL FY19	ADOPTED FY20	REVISED FY20	ESTIMATED FY20	ADOPTED FY21
5220 ANIMAL CONTROL	32,092	\$ 41,639	\$ 45,000	\$ 37,845	\$ 37,845	\$ 40,000
5230 APPRAISAL DISTRICT	30,947	\$ 44,844	\$ 48,151	\$ 51,662	\$ 51,662	\$ 55,000
5260 ENGINEERING	117,727	\$ 73,439	\$ 80,000	\$ 60,000	\$ 69,525	\$ 60,000
5290 SECURITY	2,500	\$ 41,250	\$ 1,500	\$ 1,500	\$ 1,725	\$ 1,500
5310 DUES & MEMBERSHIPS	0	\$ -	\$ -	\$ -	\$ -	\$ -
5321 SHIPPING & COURIER SVC	0	\$ -	\$ -	\$ -	\$ -	\$ -
5343 Chapter 380 REIMBURSEMENT INCENTIVES	0	\$ 40,146	\$ 40,000	\$ 260,000	\$ 250,163	\$ 290,500
5344 ECONOMIC DEVELOPMENT	20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
5371 R&R FUND - CITY HALL	108,063	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
5372 DESIGNATED CAPITAL PROJECT FUNDS	130,000	\$ -	\$ -	\$ 860,135	\$ 995,135	\$ -
5374 DESIGNATED FUND: SPECIAL PROJECTS	950,479	\$ 446,105	\$ -	\$ -	\$ -	\$ -
5375 DESIGNATED FUND: Road Repair and Replacement		\$ -	\$ 156,536	\$ 156,536	\$ 156,536	\$ 156,536
5390 PROFESSIONAL SERVICES	12,500	\$ 79,095	\$ 50,750	\$ 90,750	\$ 26,824	\$ 65,250
5400 AUDIT FEES	13,988	\$ 11,575	\$ 12,000	\$ 12,000	\$ 12,040	\$ 12,000
54705 PROPERTY TAXES	0	\$ -	\$ -	\$ -	\$ -	\$ -
5410 LEGAL FEES	48,019	\$ 60,949	\$ 85,000	\$ 65,000	\$ 58,452	\$ 70,000
5415 ENVIRONMENTAL SVCS	7,080	\$ 7,664	\$ 7,500	\$ 7,500	\$ 8,656	\$ 7,500
5420 INSURANCE	133,901	\$ 127,831	\$ 150,000	\$ 158,000	\$ 156,582	\$ 170,000
5430 TELEPHONE	5,921	\$ 9,783	\$ 7,600	\$ 7,600	\$ 12,234	\$ 9,600
5335 CUSTOMER CREDIT CARD CHARGES	103	\$ -	\$ -	\$ -	\$ -	\$ -
5357 WEBSITE	0	\$ -	\$ -	\$ -	\$ -	\$ -
5356 COMMUNICATIONS	141	\$ 3,113	\$ 3,369	\$ 3,369	\$ 9,778	\$ 3,369
5435 INTERNET SERVICE	1,425	\$ 1,284	\$ 1,200	\$ 1,200	\$ 1,416	\$ 1,200
5436 COMPUTER EXPENSES	420	\$ -	\$ -	\$ -	\$ -	\$ -
5438 COMPUTER HARDWARE/SOFTWARE	54	\$ -	\$ -	\$ -	\$ -	\$ -
5443 IT COMPUTER REPLACEMENT	0	\$ -	\$ -	\$ -	\$ -	\$ -
5460 TRAINING	0	\$ -	\$ -	\$ -	\$ -	\$ -
5470 UTILITIES	58,497	\$ 62,291	\$ 70,000	\$ 70,000	\$ 58,361	\$ 70,000
5500 MISC					\$ 18,439	
55xx Celebration of Freedom	16,640	\$ 21,262	\$ 35,000	\$ -	\$ -	\$ 35,000
5550 SUPPLIES	0	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF MELISSA ANNUAL BUDGET FY21

NON-DEPARTMENTAL

GENERAL FUND DETAILED BUDGET						
00 NON-DEPARTMENTAL						
LINE ITEMS	ACTUAL FY18	ACTUAL FY19	ADOPTED FY20	REVISED FY20	ESTIMATED FY20	ADOPTED FY21
5530 CAPITAL OUTLAY VEHICLE	0	\$ -	\$ -	\$ -	\$ -	\$ -
5574 DOCUMENT MANAGEMENT	0	\$ -	\$ -	\$ -	\$ -	\$ -
5610 CHILD ADVOCACY SERVICES	0	\$ -	\$ -	\$ -	\$ -	\$ -
5611 ARTS OF COLLIN COUNTY						\$ -
5635 CHARITABLE CONTRIBUTIONS	1,000	\$ 500	\$ 1,000	\$ 1,000	\$ -	\$ 1,000
5661 DEBT SERVICE ADMIN FEES	0	\$ -	\$ -	\$ -	\$ -	\$ -
5266 CAPITAL OUTLAY	9,396	\$ -	\$ -	\$ -	\$ 8,355	\$ -
5639 MCKINNEY URBAN TRANSIT DISTRICT		0	\$ 3,000	\$ 3,000	\$ -	\$ 3,000
5971 CIP - STORM SIREN GRANT PROJECT		97,890			\$ 94,230	\$ -
Fund Balance Contribution			\$ 100,000	\$ 175,000		\$ 100,000
5950 TRANSFER OUT	0	\$ 100,000	\$ -	\$ -	\$ -	\$ -
OPERATIONS TOTAL	\$ 1,700,893	\$ 1,305,659	\$ 932,606	\$ 2,057,097	\$ 2,062,957	\$ 1,186,455
01-00 TOTAL	\$ 1,700,893	\$ 1,305,659	\$ 932,606	\$ 2,057,097	\$ 2,062,957	\$ 1,186,455

CITY OF MELISSA ANNUAL BUDGET FY21

ADMINISTRATION

GENERAL FUND DETAILED BUDGET						
01 ADMINISTRATION						
LINE ITEMS	ACTUAL FY18	ACTUAL FY19	ADOPTED FY20	REVISED FY20	ESTIMATED FY20	ADOPTED FY21
5110 SALARIES & WAGES	643,061	663,370	596,977	596,977	625,615	623,089
5115 SALARIES - OVERTIME	5,182	3,213			2,384	0
5145 LONGEVITY PAY	2,512	4,000	2,748	2,748	2,196	2,736
5190 CONTRACT LABOR						0
5150 SOCIAL SECURITY EXPENSE	32,466	34,809	36,035	36,035	31,668	38,239
5155 MEDICARE EXPENSE	8,728	9,426	10,605	10,605	8,780	8,943
5160 SUTA EXPENSE	911	24	54	54	1,188	54
5165 AFLAC EXPENSE	441	0	0	0	0	0
5166 LONG TERM DISABILITY	2,424	1,574	833	833	1,695	824
5170 TMRS EXPENSE	75,696	92,138	91,712	91,712	85,030	92,247
5191 Annual Drivers License Check		720	760		827	0
5192 RECRUITING EXPENSES	1,858	3,709	0	760	669	0
5195 DRUG SCREENING	103	144	45	45	40	0
5192 BACKGROUND CHECK		720				715
5196 MISC EMPLOYEE EXPENSE	2,205	3,161	1,858	1,858	1,731	1,858
5197 EMPLOYEE APPRECIATION-RECOGNITION	2,815	5,504	5,537	5,537	4,906	5,537
5198 EMPLOYEE SPECIAL EVENTS	9,092	4,939	6,500	6,500	7,299	6,500
5510 GROUP HEALTH INSURANCE	66,037	78,603	88,430	68,430	82,568	78,896
PERSO NNEL TOTAL	\$ 853,530	\$ 906,055	\$ 842,094	\$ 822,094	\$ 856,597	\$ 859,638
5240 CITY COUNCIL EXPENSE	5,009	4,774	5,000	5,000	4,819	5,000
5241 CITY COUNCIL TRAINING/TRAVEL	0	930	7,105	7,105	6,657	7,105
5245 CITY COUNCIL TECHNOLOGY				6,250	6,260	
5245 BOARDS AND COMMISSION APPRECIATION	2,746	0	4,000	0	0	4,000
5250 ELECTION EXPENSE	6,516	2,689	0	0		5,000
5260 ENGINEERING	5,045	0	0	0	69	0
5280 OFFICE SUPPLIES	10,089	6,872	6,000	6,000	6,851	6,000
5310 DUES & MEMBERSHIPS	8,501	9,856	7,278	11,578	11,501	6,683
5320 POSTAGE AND DELIVERY	1,952	1,745	2,000	2,000	1,495	2,000
5321 SHIPPING AND COURIER SVC	141	784	900	900	418	900
5330 PUBLICATIONS AND SUBSCRIPTIONS	433	1,514	920	920	1,314	920
5335 CUSTOMER CREDIT CARD CHARGES	209	0	0	0	0	0
5340 LEGAL ADVERTISING	8,028	3,941	8,000	13,000	13,877	8,000
5341 PROMOTIONAL MATERIALS	433	203	0	0	426	0
5350 PRINTING AND REPRODUCTION	2,965	1,905	2,000	2,000	2,519	2,000
5343 ECONOMIC DEVELOPMENT INCENTIVE	32,941	0	0	0	11,157	0
5352 CODIFICATION OF ORDINANCES	10,033	6,878	4,000	6,000	5,833	8,000
5356 COMMUNICATIONS					983	
5357 WEBSITE MAINTENANCE	0	0	0	0	0	4,500
5360 EQUIPMENT	0	0	0	0	0	0

CITY OF MELISSA ANNUAL BUDGET FY21

ADMINISTRATION CONT'D

GENERAL FUND DETAILED BUDGET 01 ADMINISTRATION						
LINE ITEMS	ACTUAL FY18	ACTUAL FY19	ADOPTED FY20	REVISED FY20	ESTIMATED FY20	ADOPTED FY21
5361 EQUIPMENT RENTAL	1,392	1,392	1,400	1,400	1,392	1,400
5370 CONTRACT REPAIR & MAINTENANCE					432	
5376 BLDG REPAIR & MAINTENANCE	14,300	4,830	0	0	1,525	0
5377 LEASE/RENT EXPENSE	0	0	0	0	0	0
5378 BARKER HOUSE EXPENSE	0	1,500	0	0	0	0
5380 VEHICLE EXPENSE	390	418	0	0	906	0
5385 VEHICLE FUEL	1,051	1,529	1,200	1,200	1,451	1,200
5390 PROFESSIONAL SERVICES - HR RELATED	45,008	109,303	18,108	38,108	88,826	27,224
5395 LICENSE FEES	0	0	0	0	0	0
5410 LEGAL FEES	7,941	12,976	0	20,000	37,962	12,000
5420 INSURANCE	0	935	0	0	946	0
5430 TELEPHONE	8,599	4,581	10,000	10,000	7,426	7,820
5432 WIRELESS TELEPHONE EXP	2,223	4,052	4,800	4,800	1,068	4,800
5436 COMPUTER EXPENSES	1,079	0	0	0	3,215	0
5438 COMPUTER HARDWARE/SOFTWARE	21	58	0	0	0	0
5439 BUSINESS MEALS	3,686	3,431	3,000	3,000	2,276	3,000
5440 TRAVEL EXPENSES	4,948	9,824	10,339	2,339	2,180	3,755
5441 MILEAGE REIMBURSEMENT	2,209	760	500	500	428	500
5442 CAR ALLOWANCE	8,803	8,573	8,600	8,600	9,181	0
5443 IT COMPUTER REPLACEMENT	0	0	0	0	0	0
5450 UNIFORMS	1,638	218	1,000	1,000	596	1,000
5460 TRAINING	3,500	2,109	10,020	6,020	5,598	1,660
5462 TRAINING CLASS EXPENSES	0	0	0	0	0	0
5470 UTILITIES	66,748	0	0	0	0	0
5480 IMPACT FEE CREDITS	117,050	275,634	0	0	0	0
5500 MISC EXPENSE	9,992	5,470	0	0	1,140	0
5509 PROPERTY TAX EXPENSE	0	60	0	0	1,113	0
5550 SUPPLIES	1,804	4,598	4,000	4,000	3,540	4,000
5511 CHAMBER OF COMMERCE	500	0	0	0	0	0
5573 COLLIN COUNTY FILING FEE	1,874	1,416	1,500	0	2,742	1,500
5574 DOCUMENT MANAGEMENT	0	2,984	2,500	1,500	616	2,500
5639 MCKINNEY URBAN TRANSIT DISTRICT	2,500	0	0	0	0	0
5665 BOND ISSUE COST	0	-6,877	0	0	0	0
5635 CHARITABLE CONTRIBUTION	0	0	0	0	0	0
OPERATIONS TOTAL	\$ 402,301	\$ 491,863	\$ 124,170	\$ 163,220	\$ 248,737	\$ 132,467
5520 TRANSFER OUT	0	0	0			0
5620 CAPITAL OUTLAY BUILDING	0	380,802	0			0
5910 CAPITAL OUTLAY	4,783	62,210	0		15,000	0
CAPITAL TOTAL	\$ 4,783	\$ 443,012	\$ -	\$ -	\$ 15,000	0
01-01 TOTAL	\$ 1,260,614	\$ 1,840,930	\$ 966,264	\$ 985,314	\$ 1,120,334	\$ 992,105

CITY OF MELISSA ANNUAL BUDGET FY21

DEVELOPMENT & NEIGHBORHOOD SERVICES

GENERAL FUND DETAILED BUDGET 02 DEVELOPMENT & NEIGHBORHOOD SERVICES

LINE ITEMS	ACTUAL FY18	ACTUAL FY19	ADOPTED FY20	REVISED FY20	ESTIMATED FY20	ADOPTED FY21
5110 SALARIES & WAGES	112,664	134,586	183,308	128,308	140,655	194,871
5115 SALARIES - OVERTIME	4,360	3,522	0	0	2,115	0
5145 LONGEVITY PAY	584	876	2,344	2,344	1,000	2,392
5150 SOCIAL SECURITY EXPENSE	7,336	8,386	11,456	8,046	7,861	12,176
5155 MEDICARE EXPENSE	1,716	1,961	2,680	1,883	1,839	2,847
5160 SUTA EXPENSE	405	23	414	414	418	405
5166 LONG TERM DISABILITY	150	198	455	455	160	205
5170 TMRS EXPENSE	15,259	19,096	25,294	17,160	18,138	26,889
5195 DRUG SCREENING	0	0	110	110	0	45
5197 EMPLOYEE APPRECIATION- RECOGNITION			300	300	0	300
5510 GROUP HEALTH INSURANCE	19,190	24,371	47,416	27,416	21,219	53,200
PERS ONNEL TOTAL	\$ 161,665	\$ 193,019	\$ 273,777	\$ 186,435	\$ 193,404	\$ 293,330
5261 DEVELOPMENT PROJECT ENG. FEES	392,755	430,547	400,000	713,000	422,127	320,000
5270 INSPECTIONS	733,936	668,813	500,000	1,200,000	1,440,790	400,000
5280 OFFICE SUPPLIES	5,880	3,725	4,500	4,500	3,325	4,500
5310 DUES & MEMBERSHIPS	137	375	983	983	0	983
5320 POSTAGE AND DELIVERY	160	146	1,000	1,000	78	1,000
5330 PUBLICATIONS AND SUBSCRIPTIONS	146	0	0	0	0	0
5335 CUSTOMER CREDIT CARD CHARGES	894	562	0	0	354	0
5340 LEGAL ADVERTISING	0	462	3,000	3,000	2,102	3,000
5350 PRINTING AND REPRODUCTION	2,432	1,714	1,500	1,500	2,488	1,500
5361 EQUIPMENT RENTAL	249	0	2,976	2,976	0	2,976
5370 CONTRACT REPAIRS & MAINTENANCE	0	0	0	0	0	0
5430 TELEPHONE	2,530	2,605	2,700	2,700	1,548	1,500
5432 WIRELESS TELEPHONE EXP	23	807	0	0	603	600
5436 COMPUTER EXPENSES	0	0	3,634	3,634	0	3,034
5438 COMPUTER HARDWARE/SOFTWARE	13,009	0	0	0	0	0
5439 BUSINESS MEALS	1,640	1,475	1,640	1,640	871	1,640
5390 PROFESSIONAL SVCS		0	0	0	2,500	0
5410 LEGAL FEES	7,161	0	0	0	150	0
5440 TRAVEL EXPENSES	849	0	408	408	0	408

CITY OF MELISSA ANNUAL BUDGET FY21
DEVELOPMENT & NEIGHBORHOOD SERVICES CONT'D

GENERAL FUND DETAILED BUDGET						
02 DEVELOPMENT & NEIGHBORHOOD SERVICES						
LINE ITEMS	ACTUAL FY18	ACTUAL FY19	ADOPTED FY20	REVISED FY20	ESTIMATED FY20	ADOPTED FY21
5441 MILEAGE REIMBURSEMENT	7,161	0	0	0	0	0
5443 IT COMPUTER REPLACEMENT	0	0	0	0	0	0
5450 UNIFORMS	183	0	0	0	55	0
5460 TRAINING	300	1,338	400	400	0	400
5500 MISC EXPENSE	-44	192	0	0	18	0
5550 SUPPLIES	388	118	0	0	0	0
5573 COLLIN COUNTY FILING FEES	968	2,655	1,500	1,500	58	1,500
OPERATIONS TOTAL	\$ 1,170,758	\$ 1,115,533	\$ 924,241	\$ 1,937,241	\$ 1,877,066	\$ 743,041
5910 CAPITAL OUTLAY	4,802	0	0			0
CAPITAL TOTAL	\$ 4,802	0	0	0	0	0
01-02 TOTAL	\$ 1,337,225	\$ 1,308,552	\$ 1,198,018	\$ 2,123,676	\$ 2,070,470	\$ 1,036,371

CITY OF MELISSA ANNUAL BUDGET FY21

CODE COMPLIANCE

GENERAL FUND DETAILED BUDGET						
03 CODE COMPLIANCE						
LINE ITEMS	ACTUAL FY18	ACTUAL FY19	ADOPTED FY20	REVISED FY20	ESTIMATED FY20	ADOPTED FY21
5110 SALARIES & WAGES	47,508	47,309	49,125	35,125	35,412	46,362
5115 SALARIES - OVERTIME	1,854	727	0	0	750	0
5145 LONGEVITY PAY	0	88	228	228	0	228
5150 SOCIAL SECURITY EXPENSE	2,878	2,693	3,060	3,060	2,207	2,889
5155 MEDICARE EXPENSE	673	630	716	716	516	676
5160 SUTA EXPENSE	162	9	9	9	145	9
5166 LONG TERM DISABILITY	71	74	94	94	73	89
5170 TMRS EXPENSE	6,122	6,612	6,782	6,782	4,886	6,401
5192 RECRUITING EXPENSES	0	0	0	0	2,052	0
5195 DRUG SCREENING	0	0	0	0	48	0
5197 EMPLOYEE APPREC.-RECOGNITION			100	100	0	100
5510 GROUP HEALTH INSURANCE	11,882	13,649	13,444	5,944	6,091	9,339
PERS ONNEL TOTAL	\$ 71,150	\$ 71,791	\$ 73,558	\$ 52,058	\$ 52,181	\$ 66,093
5280 OFFICE SUPPLIES	38	73	400	400	338	400
5310 DUES & MEMBERSHIPS	135	0	40	40	0	40
5320 POSTAGE AND DELIVERY	73	254	1,200	1,200	607	1,200
5340 ADVERTISING AND PROMOTIONS			0	0	0	0
5350 PRINTING AND REPRODUCTION	0	0	0	0	90	0
5361 EQUIPMENT RENTAL			0	0	0	0
5375 VEHICLE REPAIR & MAINTENANCE	424	871	1,140	1,140	999	1,140
5385 VEHICLE FUEL	1,456	1,315	2,500	2,500	798	2,500
5430 TELEPHONE EXP	577	614	1,250	1,250	637	900
5432 WIRELESS TELEPHONE EXP	800	496	600	600	467	600
5438 COMPUTER HARDWARE/SOFTWARE	8,721	0	0	0	0	0
5439 BUSINESS MEALS	0	0	0	0	0	0
5440 TRAVEL	0	0	600	600	0	600
5441 MILEAGE REIMBURSEMENT		389				0
5442 VEHICLE LEASE - ENTERPRISE		946	4,080	4,080	5,585	4,080
5443 IT COMPUTER REPLACEMENT	0	0	0	0	0	0
5450 UNIFORMS	232	385	330	330	90	330
5460 TRAINING	89	916	550	550	103	550
5550 SUPPLIES	31		0	0	0	0
5573 COLLIN COUNTY FILING FEES	0	0	0	0	0	0
5618 CONDEMNED PROPERTY DEMOLITION	3,459	21,048		12,000	13,759	0
OPERATIONS TOTAL	\$ 16,034	\$ 27,307	\$ 12,690	\$ 24,690	\$ 23,472	\$ 12,340
01-03 TOTAL	\$ 87,184	\$ 99,098	\$ 86,248	\$ 76,748	\$ 75,653	\$ 78,433

CITY OF MELISSA ANNUAL BUDGET FY21

PARKS

GENERAL FUND DETAILED BUDGET

04 PARKS & GROUNDS

LINE ITEMS	ACTUAL FY18	ACTUAL FY19	ADOPTED FY20	REVISED FY20	ESTIMATED FY20	ADOPTED FY21
5110 SALARIES & WAGES	124,622	159,991	164,680	164,680	173,104	175,250
5115 SALARIES - OVERTIME	2,836	3,490	0	0	2,066	0
5145 LONGEVITY PAY	452	560	1,012	1,012	632	1,012
5150 SOCIAL SECURITY EXPENSE	7,783	9,471	10,273	10,273	10,101	10,928
5155 MEDICARE EXPENSE	1,820	2,215	2,403	2,403	2,362	2,556
5160 SUTA EXPENSE	654	27	27	27	434	27
5166 LONG TERM DISABILITY	178	244	313	313	263	343
5170 TMRS EXPENSE	16,603	22,539	22,493	22,493	23,474	23,946
5190 CONTRACT LABOR	0	0	0	0	348	0
5192 RECRUITING	33	0	0	0	462	0
5195 DRUG SCREENING	45	0	0	0	48	0
5197 EMPLOYEE APPRE.-RECOGNITION			700	700	0	700
5510 GROUP HEALTH INSURANCE	27,256	39,433	39,172	32,172	33,085	33,543
PERS ONNEL TOTAL	\$ 182,282	\$ 237,970	\$ 241,073	\$ 234,073	\$ 246,379	\$ 248,305
5310 DUES & MEMBERSHIPS	145	40	150	150	0	150
5260 ENGINEERING	361					0
5280 OFFICE SUPPLIES	20	54	0	0	76	0
5320 POSTAGE AND DELIVERY	143	0	0	0	1	0
5350 Printing and Reproduction		90				0
5360 EQUIPMENT	2,532	2,666	3,000	3,000	4,012	3,000
5361 EQUIPMENT RENTAL	1,177	1,014	1,200	1,200	1,000	1,200
5370 CONTRACT REPAIRS & MAINTENANCE	94,091	145,703	110,512	70,512	76,981	210,512
5375 VEHICLE REPAIR & MAINTENANCE	6,027	4,474	3,927	3,927	2,863	3,927
5376 BLDG REPAIR & MAINTENANCE	61	0	700	700	275	700
5390 PROFESSIONAL SERVICES	0	1,850	0	0	0	0
5380 VEHICLE EXPENSE	0	699	0	0	932	0
5385 VEHICLE FUEL	5,719	5,613	6,200	6,200	4,438	6,200
5395 License Fees		75				0
5430 TELEPHONE EXP	207	90	0	0	1,548	0
5435 INTERNET/CABLE SVC	2,836	1,897	2,004	2,004	1,872	2,004
5433 WIRELESS TELEPHONE EXP					6,750	
5441 MILEAGE REIMBURSEMENT		203			33	0
5442 VEHICLE LEASE - ENTERPRISE		3,233	26,259	17,659	17,654	26,259
5443 IT COMPUTER REPLACEMENT	0	0	0	0	0	0
5450 UNIFORMS	2,493	2,320	2,500	2,500	1,873	2,500
5461 TRAINING					600	0
5470 UTILITIES	101,347	100,405	126,784	108,784	111,600	126,784

CITY OF MELISSA ANNUAL BUDGET FY21

PARKS CONT'D

GENERAL FUND DETAILED BUDGET 04 PARKS & GROUNDS						
LINE ITEMS	ACTUAL FY18	ACTUAL FY19	ADOPTED FY20	REVISED FY20	ESTIMATED FY20	ADOPTED FY21
5498 ZPLEX EXPENSES	16,466	14,516	10,407	10,407	58,622	37,407
5501 ZADOW PARK EXPENSES	5,797	6,579	7,141	7,141	13,067	7,141
5495 Zplex Events/Sponsorships		10,000				0
5496 Zplex Sports Park Managed Svcs Contract		67,818		100,000	92,088	0
5497 COUNTRY RIDGE PARK EXPENSES	7,971	257,179	0	0	0	0
5500 MISC EXPENSE	594	0	0	0	0	0
5520 TRANSFER OUT	70,000	0	0	0	0	0
5505 PARK EXPENSES	10,256	6,881	17,362	17,362	16,341	17,362
5550 SUPPLIES	24,145	4,922	25,480	25,480	7,759	25,480
OPERATIONS TOTAL	\$ 352,390	\$ 638,320	\$ 343,626	\$ 377,026	\$ 420,384	\$ 470,626
5910 CAPITAL OUTLAY	73,716	201,434	0			0
5530 CAPITAL OUTLAY - VEHICLE	20,805	4,791	0			0
CAPITAL TOTAL	\$ 94,520	\$ 206,225	\$ -	\$ -	\$ -	\$ -
01-04 TOTAL	\$ 629,191	\$ 1,082,516	\$ 584,699	\$ 611,099	\$ 666,762	\$ 718,931

CITY OF MELISSA ANNUAL BUDGET FY21

MUNICIPAL COURTS

GENERAL FUND DETAILED BUDGET 05 MUNICIPAL COURTS

LINE ITEMS	ACTUAL FY18	ACTUAL FY19	ADOPTED FY20	REVISED FY20	ESTIMATED FY20	ADOPTED FY21
5110 SALARIES & WAGES	69,127	82,978	71,195	71,195	63,129	75,605
5115 SALARIES - OVERTIME	2,408	3,585	0	0	2,247	0
5145 LONGEVITY PAY	536	584	1,092	1,092	1,004	1,188
5150 SOCIAL SECURITY EXPENSE	4,203	4,964	4,482	4,482	3,685	4,732
5155 MEDICARE EXPENSE	983	1,161	1,048	1,048	862	1,107
5160 SUTA EXPENSE	396	62	18	18	259	18
5166 LONG TERM DISABILITY	71	77	170	170	78	174
5170 TMRS EXPENSE	8,441	11,707	9,932	9,932	9,133	10,487
5190 CONTRACT LABOR	41,455	40,800	40,800	40,800	43,679	40,800
5192 RECRUITING EXPENSES					42	
5195 DRUG SCREENING					40	
5197 EMPLOYEE APPREC.-RECOGNITION			250	250	0	125
5510 GROUP HEALTH INSURANCE	12,143	13,590	13,447	13,447	13,501	12,558
PERSONNEL TOTAL	\$ 139,764	\$159,509	\$ 142,434	\$ 142,434	\$ 137,660	\$ 146,794
5280 OFFICE SUPPLIES	2,313	1,945	1,900	1,900	1,367	1,900
5290 SECURITY	0	0	0	0	0	0
5299 COURT TECHNOLOGY EXPENSE		10,412	10,500	0		0
5310 DUES & MEMBERSHIPS	115	400	240	240	150	240
5320 POSTAGE AND DELIVERY	819	778	1,200	1,200	589	1,200
5335 CREDIT CARD CHARGES	0	0	0	0	0	0
5340 ADVERTISING & PROMOTIONS	294	471	500	500	450	500
5350 PRINTING AND REPRODUCTION	477	605	700	700	685	700
5355 PUBLIC EDUCATION	140	755	1,000	1,000	372	1,000
5360 EQUIPMENT	0	0	0	0	0	0
5376 BLDG REPORT & MAINTENANCE	0	0	0	0	0	0
5385 VEHICLE FUEL		0	0	0	0	0
5395 LICENSE FEES		0	0	0	0	0
5410 LEGAL FEES	1,240	4,120	2,000	2,000	1,840	2,000
5430 TELEPHONE	1,746	1,317	1,200	1,200	3,097	900
5432 WIRELESS TELEPHONE EXP						0
5436 COMPUTER EXPENSES	0	0	0	0	0	0
5438 COMPUTER HARDWARE/SOFTWARE	0	0	0	0	0	0
5439 BUSINESS MEALS	237	108	325	325	87	325
5440 TRAVEL EXPENSES	1,735	187	1,800	1,800	0	1,800
5441 MILEAGE REIMBURSEMENT	0	651	0	0	63	0
5450 UNIFORMS	0	651	165	165	104	165

CITY OF MELISSA ANNUAL BUDGET FY21

MUNICIPAL COURTS CONT'D

GENERAL FUND DETAILED BUDGET						
05 MUNICIPAL COURTS						
LINE ITEMS	ACTUAL FY18	ACTUAL FY19	ADOPTED FY20	REVISED FY20	ESTIMATED FY20	ADOPTED FY21
5460 TRAINING	225	491	450	450	294	450
5500 MISC EXPENSES	15	16	0	0	18	0
5550 SUPPLIES	799	0	0	0	0	0
5570 STATE COURT COST	125,792	117,731	120,000	110,000	115,831	96,000
5571 FINES - COLLECTION EXPENSE	9,248	10,152	10,000	12,000	13,072	10,000
5572 DISPOSITION SERVICES	2,178	2,718	1,000	2,000	2,034	1,000
5575 INMATE BOARDING EXPENSE	3,769	3,495	3,000	3,000	3,457	3,000
OPERATIONS TOTAL	\$ 151,140	\$157,004	\$ 155,980	\$ 138,480	\$ 143,510	\$ 121,180
5620 CAPITAL OUTLAY BUILDING	0	0	0			0
CAPITAL TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-05 TOTAL	\$ 290,904	\$316,512	\$ 298,414	\$ 280,914	\$ 281,171	\$ 267,974

CITY OF MELISSA ANNUAL BUDGET FY21

POLICE

GENERAL FUND DETAILED BUDGET

06 POLICE DEPARTMENT

LINE ITEMS	ACTUAL FY18	ACTUAL FY19	ADOPTED FY20	REVISED FY20	ESTIMATED FY20	ADOPTED FY21
5110 SALARIES & WAGES	759,885	860,831	1,096,909	1,038,409	1,036,137	1,110,919
5112 OT - SHIFT			7,739	22,739	24,309	52,427
5115 SALARIES - OVERTIME	60,286	75,525	52,644	70,644	67,724	10,000
5145 LONGEVITY PAY	3,984	3,716	4,664	4,664	3,660	4,848
5150 SOCIAL SECURITY EXPENSE	49,266	54,834	71,974	70,016	65,677	72,303
5155 MEDICARE EXPENSE	11,522	12,824	16,833	16,375	15,360	16,909
5160 SUTA EXPENSE	2,279	297	171	162	2,571	153
5166 LONG TERM DISABILITY	1,043	1,131	2,066	2,045	1,207	2,119
5170 TMRS EXPENSE	102,546	127,825	159,516	155,176	149,506	169,843
5192 RECRUITING EXPENSES	222	0	210	105	3,350	350
5194 PSYCHOLOGICAL SCREEN	300	400	300	200	600	250
5195 DRUG SCREENING	0	0	240	195	450	45
5196 MISC EMPLOYEE EXPENSE	374	100	120	120	37	120
5197 EMPLOYEE APPREC.-RECOGNITION		99	1,650	1,650	191	825
5510 GROUP HEALTH INSURANCE	142,395	155,002	225,300	167,300	182,351	207,476
PERSONNEL TOTAL	\$ 1,134,102	\$ 1,292,585	\$ 1,640,336	\$ 1,549,800	\$ 1,553,129	\$ 1,648,587
5280 OFFICE SUPPLIES	5,416	8,090	4,710	4,710	4,416	4,000
5310 DUES & MEMBERSHIPS	1,100	680	1,210	1,210	657	1,210
5320 POSTAGE AND DELIVERY	298	233	250	250	436	700
5321 SHIPPING AND COURIER SVC	29	155	200	200	293	300
5330 PUBLICATIONS AND SUBSCRIPTIONS	2,096	2,901	2,847	2,847	3,934	2,486
5340 ADVERTISING & PROMOTIONS		0	0	0	0	0
5341 PROMOTIONAL MATERIALS	2,475	1,829	1,800	1,800	2,069	1,800
5350 PRINTING AND REPRODUCTION	1,394	1,825	1,670	1,670	678	1,670
5355 PUBLIC EDUCATION	1,283	0	0	0	0	0
5360 EQUIPMENT	7,228	20,517	37,837	33,737	40,146	13,390
5361 EQUIPMENT RENTAL	2,192	2,269	7,650	7,650	2,269	2,550
5362 PERSONAL PROTECTIVE EQUIP PPE	0	0	4,250	1,700	540	1,138
5370 CONTRACT REPAIRS & MAINTENANCE		0	3,030	3,030	410	2,700
5375 VEHICLE REPAIR & MAINTENANCE	48,689	45,723	19,240	19,240	22,598	19,240
5380 VEHICLE EXPENSE		2,308			3,107	0
5385 VEHICLE FUEL	33,819	32,543	27,000	27,000	27,535	27,000
5390 PROFESSIONAL SERVICES	100	0	0	0	150	0
5395 LICENSE FEES	9,825	0	0	0	0	0
5430 TELEPHONE	3,893	3,683	3,600	3,600	4,645	2,640

CITY OF MELISSA ANNUAL BUDGET FY21

POLICE CONT'D

GENERAL FUND DETAILED BUDGET 06 POLICE DEPARTMENT						
LINE ITEMS	ACTUAL FY18	ACTUAL FY19	ADOPTED FY20	REVISED FY20	ESTIMATED FY20	ADOPTED FY21
5438 COMPUTER HARDWARE/SOFTWARE		649			7,790	0
5439 BUSINESS MEALS	325	821	200	200	124	200
5440 TRAVEL EXPENSES	3,547	1,709	2,831	2,831	497	3,914
5441 MILEAGE REIMBURSEMENT	548	1,086	0	0	0	0
5442 VEHICLE LEASE - ENTERPRISE		59,504	186,492	72,592	72,600	73,846
5443 IT COMPUTER REPLACEMENT	0	0	0	0	0	0
5450 UNIFORMS	13,545	14,567	16,120	16,120	15,341	16,120
5460 TRAINING	742	1,648	5,820	5,820	4,279	5,575
5461 LEOSE EXPENSE	160	1,270	0	1,366	1,366	0
5470 UTILITIES	0	0	0	0	0	0
5500 MISC EXPENSE	2,407	0	0	0	46	0
5550 SUPPLIES	4,902	8,253	6,920	6,920	5,036	6,590
5600 DISPATCHING EXPENSE	75,014	77,643	92,000	85,000	85,493	92,000
5610 CHILD ADVOCACY SERVICES	3,500	3,500	3,500	3,500	3,500	3,500
OPERATIONS TOTAL	\$ 224,525	\$ 294,015	\$ 429,177	\$ 302,993	\$ 309,955	\$ 282,569
5530 CAPITAL OUTLAY VEHICLE	24,588	27,812	11,919	11,919	12,403	11,919
5620 CAPITAL OUTLAY BUILDING	0	0	0	18,481		0
5910 CAPITAL OUTLAY	33,261	18,481	18,481		18,481	18,481
CAPITAL TOTAL	\$ 57,850	\$ 46,293	\$ 30,400	\$ 30,400	\$ 30,884	\$ 30,400
01-06 TOTAL	\$ 1,416,477	\$ 1,632,892	\$ 2,099,913	\$ 1,883,193	\$ 1,893,969	\$ 1,961,556

CITY OF MELISSA ANNUAL BUDGET FY21

STREETS

GENERAL FUND DETAILED BUDGET 07 STREET DEPARTMENT						
LINE ITEMS	ACTUAL FY18	ACTUAL FY19	ADOPTED FY20	REVISED FY20	ESTIMATED FY20	ADOPTED FY21
5110 SALARIES & WAGES	18,540	19,897	19,282	19,282	21,964	21,124
5115 SALARIES - OVERTIME	2,248	4,623	0	4,000	3,807	0
5145 LONGEVITY PAY	0	0	168	168	38	168
5150 SOCIAL SECURITY EXPENSE	1,252	1,412	1,206	1,206	1,365	1,206
5155 MEDICARE EXPENSE	293	330	282	282	319	282
5160 SUTA EXPENSE	162	5	9	9	72	9
5166 LONG TERM DISABILITY	15	28	37	37	29	37
5170 TMRS EXPENSE	2,512	3,369	2,672	2,672	3,399	1,926
5197 EMPLOYEE APPRECIATION- RECOGNITION			50	50	0	
5510 GROUP HEALTH INSURANCE	2,489	6,431	6,243	6,243	6,228	6,243
PERS ONNEL TOTAL	\$ 27,511	\$ 36,096	\$ 29,949	\$ 33,949	\$ 37,221	\$ 30,995
5280 OFFICE SUPPLIES	0	0	0	0	0	0
5320 POSTAGE AND DELIVERY		5	0	0	0	0
5360 EQUIPMENT	0	0	2,000	2,000	0	2,000
5361 EQUIPMENT RENTAL	16	0	0	0	0	0
5370 CONTRACT REPAIRS & MAINTENANCE	117,410	54,221	110,000	110,000	111,431	30,000
5375 VEHICLE REPAIR & MAINTENANCE	1,010	277	4,500	4,500	1,911	4,500
5376 BLDG REPAIR & MAINTENANCE					573	
5385 VEHICLE FUEL	420	180	0	0	0	0
5432 WIRELESS TELEPHONE EXP	614	287	0	0	441	0
5441 MILEAGE REIMBURSEMENT	0	0	0	0	0	0
5443 IT COMPUTER REPLACEMENT	0	0	0	0	0	0
5450 UNIFORMS	29	0	850	850	0	1,200
5470 UTILITIES	117,753	150,608	150,000	150,000	152,777	156,000
5520 TRANSFER OUT	0	0	0	0	0	0
5500 MISC EXPENSE						0
5550 SUPPLIES	5,211	7,609	10,000	10,000	4,147	10,000
5640 STREET REPAIRS	31,094	37,509	45,000	45,000	4,335	45,000
5650 STREET SIGNS	24,197	16,697	8,000	8,000	5,240	8,000
OPERATIONS TOTAL	\$ 297,754	\$ 267,392	\$ 330,350	\$ 330,350	\$ 280,856	\$ 256,700
5910 CAPITAL OUTLAY	0	70,335	0		0	0
CAPITAL TOTAL	\$ -	\$ 70,335	\$ -	\$ -	\$ -	\$ -
5438 COMPUTER HARDWARE/SOFTWARE						
01-07 TOTAL	\$ 325,265	\$ 373,823	\$ 360,299	\$ 364,299	\$ 318,077	\$ 287,695

CITY OF MELISSA ANNUAL BUDGET FY21

FIRE

GENERAL FUND DETAILED BUDGET						
08 FIRE DEPARTMENT						
LINE ITEMS	ACTUAL FY18	ACTUAL FY19	ADOPTED FY20	REVISED FY20	ESTIMATED FY20	ADOPTED FY21
5110 SALARIES & WAGES	570,096	702,960	889,343	952,343	961,312	914,990
5111 VOLUNTEER INCENTIVE COMP.	0	0	0	0	0	0
5115 SALARIES - OVERTIME	21,837	35,572	64,370	29,370	30,458	55,730
5190 CONTRACT LABOR	420	0	0	0	0	0
5145 LONGEVITY PAY	696	1,088	2,288	2,288	1,832	2,696
5150 SOCIAL SECURITY EXPENSE	35,408	42,988	57,057	57,057	58,434	58,136
5155 MEDICARE EXPENSE	8,281	10,054	13,422	13,422	13,666	13,676
5160 SUTA EXPENSE	1,717	395	225	225	2,670	171
5166 LONG TERM DISABILITY	690	732	1,054	1,054	1,025	1,619
5170 TMRS EXPENSE	73,154	94,515	125,037	125,037	125,500	133,152
5191 Annual Drivers License Check		173				810
5193 PHYSICALS	15,285	11,036	19,660	19,660	3,375	20,225
5195 DRUG SCREENING	0	285	855	855	0	405
5192 RECRUITING	798	3,131	630	630	813	0
5196 MISC EMPLOYEE EXP/APPRECIATION	0	0	0	0	0	0
5197 EMPLOYEE APPREC.-RECOGNITION		305	1,350	1,350	0	2,000
5510 GROUP HEALTH INSURANCE	78,021	94,139	167,248	137,248	142,401	135,248
PERSONNEL TOTAL	\$ 806,402	\$ 997,373	\$ 1,342,539	\$ 1,340,539	\$ 1,341,487	\$ 1,338,858
5280 OFFICE SUPPLIES	1,617	2,805	3,000	3,000	1,293	3,000
5290 SECURITY	118		0	0	0	0
5310 DUES & MEMBERSHIPS	3,825	4,415	8,625	8,625	13,030	9,096
5320 POSTAGE AND DELIVERY	220	52	300	300	21	300
5321 SHIPPING AND COURIER SVC	857	523	200	200	290	500
5330 PUBLICATIONS AND SUBSCRIPTIONS	2,025	1,946	1,000	1,000	520	1,000
5340 ADVERTISING & PROMOTIONS	0	0	0	0	0	0
5341 PROMOTIONAL MATERIALS						0
5350 PRINTING AND REPRODUCTION	873	1,445	1,000	1,000	559	1,000
5355 PUBLIC EDUCATION	382	2,097	2,000	2,000	0	2,000
5360 EQUIPMENT	29,692	24,694	26,902	26,902	39,433	16,387
5361 EQUIPMENT RENTAL	2,695	2,269	0	0	2,269	0
5362 PERSONAL PROTECTIVE EQUIPMENT FD	28,189	24,782	48,000	43,000	42,519	30,000
5363 PPE MAINTENANCE FD	8,556	8,466	10,000	10,000	9,553	10,000
5370 CONTRACT REPAIRS & MAINTENANCE	13,692	11,813	16,565	16,565	23,080	17,665
5375 VEHICLE REPAIR & MAINTENANCE	28,189	24,782	31,080	56,080	58,784	31,080
5376 BLDG REPAIR & MAINTENANCE	37,489	12,910	5,000	5,000	9,555	5,000
5380 VEHICLE EXPENSE		874			1,248	0
5385 VEHICLE FUEL	18,232	18,193	19,000	13,000	12,270	19,000

CITY OF MELISSA ANNUAL BUDGET FY21

FIRE CONT'D

GENERAL FUND DETAILED BUDGET						
08 FIRE DEPARTMENT						
LINE ITEMS	ACTUAL FY18	ACTUAL FY19	ADOPTED FY20	REVISED FY20	ESTIMATED FY20	ADOPTED FY21
5390 PROFESSIONAL SERVICES	0	0	0	0	0	0
5395 LICENSE FEES	10,212	0	0	0	0	0
5420 INSURANCE	0	0	0	0	0	0
5430 TELEPHONE	4,157	4,041	3,600	3,600	3,953	3,815
5432 WIRELESS TELEPHONE EXP	7,584	7,102	6,260	6,260	1,308	6,260
5436 COMPUTER EXPENSES	2,097	429	6,400	6,400	356	1,000
5438 COMPUTER HARDWARE/SOFTWARE		1,890				0
5439 BUSINESS MEALS	4,280	4,962	5,096	1,196	1,339	5,042
5440 TRAVEL EXPENSES	12,628	10,015	7,535	735	669	7,008
5441 MILEAGE REIMBURSEMENT	194	262	0	0	32	0
5442 VEHICLE LEASE - ENTERPRISE	0	0	37,822	33,822	33,512	20,685
5443 IT COMPUTER REPLACEMENT	0	0	0	0	0	0
5450 UNIFORMS	16,345	21,565	18,000	18,000	20,447	18,000
5460 TRAINING	22,953	23,034	20,000	20,000	21,700	20,000
5470 UTILITIES	15,832	16,291	16,000	16,000	14,168	16,000
5490 AMBULANCE CONTRACT SERVICES	104,709	89,142	99,225	86,326	92,774	99,268
5491 MEDICAL DIRECTOR CONTRACT	18,000	18,000	18,000	18,000	17,850	18,000
5500 MISC EXPENSE	4,042	0	0	0	220	0
5549 TIFMAS FIRE HURRICANE HARVEY EXP	4,355					0
5550 SUPPLIES	4,603	9,690	12,000	3,000	9,997	12,000
5551 MEDICAL SUPPLIES	5,036	6,278	6,500	9,500	12,135	6,500
5552 REHAB SUPPLIES	392	470	2,000	2,000	909	2,000
5553 FIRE SUPPLIES	7,760	5,971	6,000	13,000	13,653	6,000
OPERATIONS TOTAL	\$ 421,831	\$ 361,211	\$ 437,110	\$ 424,511	\$ 459,449	\$ 387,606
5530 CAPITAL OUTLAY VEHICLE	71,227	154,753	97,333	97,333	94,084	97,333
5910 CAPITAL OUTLAY	146,278	84,638	52,738	52,738	52,706	52,738
CAPITAL TOTAL	\$ 217,505	\$ 239,390	\$ 150,071	\$ 150,071	\$ 146,790	\$ 150,071
01-08 TOTAL	\$ 1,445,737	\$ 1,597,974	\$ 1,929,720	\$ 1,915,121	\$ 1,947,725	\$ 1,876,535

CITY OF MELISSA ANNUAL BUDGET FY21
INFORMATION TECHNOLOGY (IT)

GENERAL FUND DETAILED BUDGET						
09 IT DEPARTMENT						
LINE ITEMS	ACTUAL FY18	ACTUAL FY19	ADOPTED FY20	REVISED FY20	ESTIMATED FY20	ADOPTED FY21
5290 SECURITY	0	0	0	10,000	9,850	10,727
5357 WEBSITE MAINTENANCE	3,015	3,205	3,120	11,479	31,019	3,120
5395 LICENSE FEES	0	0	0			0
5436 COMPUTER EXPENSES	85,443	76,368	97,234	97,234	97,959	97,311
5438 COMPUTER HARDWARE/SOFTWARE	18,058	72,843	72,102	72,102	75,847	85,103
5443 IT COMPUTER REPLACEMENT	29,906	52,593	53,319	53,319	53,319	70,000
OPERATIONS TOTAL	\$ 136,422	\$ 205,009	\$ 225,775	\$ 244,134	\$ 267,994	\$ 266,261
5910 CAPITAL OUTLAY	0	0	0	0	0	0
CAPITAL TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-10 TOTAL	\$ 136,422	\$ 205,009	\$ 225,775	\$ 244,134	\$ 267,994	\$ 266,261

LIBRARY

CITY OF MELISSA ANNUAL BUDGET FY21

GENERAL FUND DETAILED BUDGET

10 LIBRARY DEPARTMENT

LINE ITEMS	ACTUAL FY18	ACTUAL FY19	ADOPTED FY20	REVISED FY20	ESTIMATED FY20	ADOPTED FY21
5110 SALARIES & WAGES	148,347	172,606	198,143	183,143	182,166	186,218
5115 SALARIES - OVERTIME	295	116	0	0	47	0
5145 LONGEVITY PAY	476	592	1,696	1,696	1,312	1,696
5150 SOCIAL SECURITY EXPENSE	9,387	10,641	12,390	12,390	11,222	11,650
5155 MEDICARE EXPENSE	2,195	2,489	2,898	2,898	2,625	2,725
5160 SUTA EXPENSE	817	133	81	81	1,022	54
5166 LONG TERM DISABILITY	96	105	199	199	115	308
5170 TMRS EXPENSE	18,200	23,539	27,413	25,413	23,895	25,773
5195 DRUG SCREENING	45	0	0	0	96	0
5190 CONTRACT LABOR	190	928	0	0	72	0
5192 RECRUITING EXPENSES	0	94	0	0	3,900	0
5196 MISC EMPLOYEE EXPENSE		35				120
5197 EMPLOYEE APPRECIATION-RECOGNITION			1,200	1,200	653	1,300
5198 EMPLOYEE SPECIAL EVENTS			0	0	0	0
5510 GROUP HEALTH INSURANCE	17,110	22,311	27,811	27,811	31,572	33,305
PERS ONNEL TOTAL	\$ 197,158	\$ 233,588	\$ 271,831	\$ 254,831	\$ 258,697	\$ 263,149
5280 OFFICE SUPPLIES	2,886	2,454	3,200	3,200	1,657	3,100
5310 DUES & MEMBERSHIPS	861	737	913	913	679	983
5320 POSTAGE AND DELIVERY	124	202	300	300	184	250
5330 PUBLICATIONS AND SUBSCRIPTIONS	623	626	905	905	736	1,010
5341 PROMOTIONAL MATERIALS	101	240	2,060	2,060	722	1,250
5350 PRINTING AND REPRODUCTION	421	385	680	680	188	680
5355 PUBLIC EDUCATION	0	0	100	100	0	100
5360 EQUIPMENT	1,350	5,504	6,517	6,517	5,118	7,197
5361 EQUIPMENT RENTAL	2,714	2,269			2,269	0
5370 CONTRACT REPAIRS & MAINTENANCE	0	0	2,289	2,289	0	2,289
5376 BLDG REPAIR & MAINTENANCE	0	0	0	0	0	0
5390 PROFESSIONAL SERVICES	0	0	0	0	0	0
5395 LICENSE FEES	467	490	1,530	1,530	339	1,090
5420 INSURANCE	0	0	0	0	0	0
5430 TELEPHONE	5,043	4,911	5,400	5,400	6,304	4,000
5432 WIRELESS TELEPHONE EXP	23	600	0	0	579	0
5436 COMPUTER EXPENSES						0
5438 COMPUTER HARDWARE/SOFTWARE	0	203	0	0	1,900	0
5439 BUSINESS MEALS	395	147	480	480	20	480
5440 TRAVEL EXPENSES	329	838	1,060	0	0	1,200
5441 MILEAGE REIMBURSEMENT	95	498	1,145	0	0	1,250
5443 IT COMPUTER REPLACEMENT	0	0	0	0	0	0
5450 UNIFORMS	468	10	510	510	488	560
5460 TRAINING	2,609	619	605	25	25	300

CITY OF MELISSA ANNUAL BUDGET FY21

LIBRARY CONT'D

GENERAL FUND DETAILED BUDGET						
10 LIBRARY DEPARTMENT						
LINE ITEMS	ACTUAL FY18	ACTUAL FY19	ADOPTED FY20	REVISED FY20	ESTIMATED FY20	ADOPTED FY21
5462 TRAINING - CLASS EXPENSES	1,534	860	500	0	0	500
5500 MISC EXPENSE	0	6	0	0	0	0
5550 SUPPLIES	789	758	500	500	1,033	800
5554 GRANT PURCHASES	5,691	841	0	0	0	0
5556 LIBRARY INVENTORY PURCHASES	18,879	17,348	18,000	18,000	17,819	21,060
5558 LIBRARY PROGRAMS	8,750	9,076	11,653	11,653	13,963	8,748
5559 FARMERS MARKET	0	0	0	0	0	0
OPERATIONS TOTAL	\$ 54,154	\$ 49,622	\$ 58,347	\$ 55,062	\$ 54,024	\$ 56,847
5910 CAPITAL OUTLAY	0	0	0			0
CAPITAL TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-10 TOTAL	\$ 251,312	\$ 283,211	\$ 330,178	\$ 309,893	\$ 312,721	\$ 319,996

CITY OF MELISSA ANNUAL BUDGET FY21

BUILDING MAINTENANCE

GENERAL FUND DETAILED BUDGET 11 BUILDING MAINTENANCE						
LINE ITEMS	ACTUAL FY18	ACTUAL FY19	ADOPTED FY20	REVISED FY20	ESTIMATED FY20	ADOPTED FY21
5110 SALARIES & WAGES	0	0	0			0
5115 SALARIES - OVERTIME	0	0	0			0
5145 LONGEVITY PAY	0	0	0			0
5150 SOCIAL SECURITY EXPENSE	0	0	0			0
5155 MEDICARE EXPENSE	0	0	0			0
5160 SUTA EXPENSE	0	0	0			0
5170 TMRS EXPENSE	0	0	0			0
5510 GROUP HEALTH INSURANCE	0	0	0			0
PERSONNEL TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5280 OFFICE SUPPLIES	0	0	0	0		0
5360 EQUIPMENT	0	0	0	0		0
5370 CONTRACT REPAIRS & MAINTENANCE	7,163	11,634	14,655	14,655	4,999	14,655
5375 VEHICLE REPAIR & MAINTENANCE	0	0	0	0		0
5376 BLDG REPAIR & MAINTENANCE	79,560	96,842	100,127	100,127	107,200	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				0
5550 SUPPLIES	2,074	2,367	4,511	4,511	6,283	4,511
OPERATIONS TOTAL	\$ 88,796	\$ 110,899	\$ 119,293	\$ 119,293	\$ 118,482	\$ 119,293
5620 CAPITAL OUTLAY	0	0	0			0
CAPITAL TOTAL	\$ -	\$ -	\$ -			\$ -
01-11 TOTAL	\$ 88,796	\$ 110,899	\$ 119,293	\$ 119,293	\$ 118,482	\$ 119,293

CITY OF MELISSA ANNUAL BUDGET FY21

Debt Service Fund Budget – General Fund Debt

General Debt Service Fund			
2020-2021 - Proposed			
2020-21			
Beginning Fund Balance - I & S Acct			1,160,373.64
Revenues			
4110 Current Property Taxes - I & S Portion			\$ 2,128,089.30
4315 Transfer In - Park Development Fee 100% - Land Acquisition			\$ 65,700.00
4315 Transfer In - Park Development Fee 100% - (2018 CO 100 Sports Park Ph 2/Zadow)			\$ 487,218.76
Transfer In - Road Escrow Donation Total			\$ -
4423 EDC 4A - Series 2006 CO/Refi 2016 GO - Melissa Rd	74,000.00		
4422 EDC 4A - Series 2017 GO - Davis Rd/Fannin Rd Construction - participation	60,000.00		
Transfer In - EDC 4A Total			\$ 134,000.00
4425 EDC 4B - Series 2005A CO - Fire St/Tennis/Barker/BMP	61,947.50		
4442 EDC 4B - Series 2015 CO - Phase I Park Dev Plan	426,606.26		
4443 EDC 4B - Series 2016 CO - Phase II Sports Park	122,900.00		
Transfer In - EDC 4B Total			\$ 611,453.76
4426 TIF - Series 2006 CO/Refi 2016 GO - Town Center Architect - City Hall	691,000.00		
4445 TIF - Series 2018 CO - Cardinal/HIGHLAND Rd/DOD roadway/utility	59,831.26		
4444 TIF - Series 2018 GO - Melissa Road Construction	58,500.00		
Transfer In - TIF Fund Total			\$ 809,331.26
Total Revenues			\$ 4,235,793.08
Expenditures			
Debt Service		Principal	Interest
5664 Debt Service - Series 2005A CO - Fire St/Tennis/Barker/BMP 4B	50,000.00	11,947.50	61,947.50
5666 Debt Service - Series 2006 CO/Refi 2016 GO - Melissa Rd 1,120,000 4A	60,000.00	14,000.00	74,000.00
5678 Debt Service - Series 2009 CO - City Hall/Refi 2016 Current Outstanding Debt	420,000.00	271,000.00	691,000.00
5687 Debt Service - Series 2012 GO - Transportation	25,000.00	13,100.00	38,100.00
5690 Debt Service - Series 2013 GO - Transportation/Refinance	200,000.00	28,162.50	228,162.50
5666 Debt Service - Series 2015 CO - Park - City Hall Park	35,000.00	31,225.00	66,225.00
5693 Debt Service - Series 2015 CO - Park - Phase I Park Dev - 4B	220,000.00	206,606.26	426,606.26
5692 Debt Service - Series 2015 GO - Transportation - Milrany Rd	85,000.00	55,553.76	140,553.76
5694 Debt Service - Series 2016 GO - Transportation - Fannin Rd design/row Mel Rd E row	25,000.00	20,200.00	45,200.00
5694 Debt Service - Series 2016 CO - Transportation - Melissa Rd W row	20,000.00	16,200.00	36,200.00
5694 Debt Service - Series 2016 CO - Transportation - Throckmorton Rd	70,000.00	61,800.00	131,800.00
5694 Debt Service - Series 2016 CO - Sports Park - Phase II - 4B	65,000.00	57,900.00	122,900.00
5694 Debt Service - Series 2016 CO - Land Acquisition - Park Dev fee 100%	35,000.00	30,700.00	65,700.00
5667 Debt Service - Series 2008 GO/Refi 2016 - Transportation Bond New Refi	280,000.00	90,400.00	370,400.00
5696 Debt Service - Series 2017 CO - Throckmorton Rd, Land Acquisition, Green Ribbon project	230,000.00	160,187.50	390,187.50
5695 Debt Service - Series 2017 GO - Davis Rd/Fannin Rd construction	160,000.00	112,255.00	272,255.00
5671 Debt Service - Series 2018 CO - Signalization/Storm sirens	15,000.00	21,793.76	36,793.76
5671 Debt Service - Series 2018 CO - 100 acre Sports Park Ph 2/Zadow Park	220,000.00	267,218.76	487,218.76
5671 Debt Service - Series 2018 CO - TIF Cardinal/HIGHLAND/DOD/Sirens	25,000.00	33,500.00	58,500.00
5669 Debt Service - Series 2018 GO - Melissa Rd Construction	80,000.00	112,687.50	192,687.50
5669 Debt Service - Series 2018 GO - TIF Melissa Rd construction	25,000.00	34,831.26	59,831.26
Debt Service - Series 2020 CO - Melissa Road West/Road Design near HS/Park projects	90,000.00	149,524.28	239,524.28
	2,435,000.00	1,800,793.08	-
Principal Reduction			2,435,000.00
Interest			1,800,793.08
Paying Agent Fees/Other			-
Total Debt Service Expenditures			4,235,793.08
Ending Fund Balance			1,160,373.64

CITY OF MELISSA ANNUAL BUDGET FY21

Water Fund Budget Summary

City of Melissa Financial Summary - Water Fund FY 2020-2					
	Actual 2019	Adopted 2020	Revised 2020	Estimated 2020	Proposed 2021
REVENUES					
Water Sales	\$4,387,203	\$5,129,264	\$5,329,264	\$5,489,101	\$5,505,443
Water Sales - unmetered	\$81,378	\$53,243	\$28,243	\$41,403	\$53,243
Penalties	\$127,008	\$115,000	\$115,000	\$115,141	\$115,000
Meter Installation	\$7,400		\$2,600	\$4,695	
Water Meter Sales	\$104,289	\$185,094	\$185,094	\$200,694	\$203,603
Sewer Treatment Sales	\$2,596,980	\$3,131,625	\$3,196,625	\$3,374,103	\$3,553,946
Sewer Inspection Fees	\$14,880	\$12,000	\$12,000	\$17,430	\$12,000
Garbage Sales	\$462,582	\$495,440	\$515,440	\$545,363	\$546,326
Garbage Administration	\$108,078	\$123,951	\$123,951	\$123,162	\$133,042
Franchise Fees/Taxes - Garbage Commerical	\$27,275	\$25,000	\$25,000	\$24,407	
Throckmorton Sewer Debt Funding - 4A/4B	\$227,850	\$227,228	\$227,228	\$227,225	\$227,228
Throckmorton Sewer Maintenance - City of	\$104,170				
Interest	\$10,228	\$7,000	\$22,000	\$22,641	\$7,000
Misc Income - Water	\$2,353		\$38,000	39,964	\$2,500
Transfer In	\$706,612			\$13,500	
NTMWD Stiff Creek Sewer Participation		\$320,000	\$320,000	\$320,000	\$320,000
W/WW Tap Fees					
W/WW Impact Fees	\$330,026	\$157,171	\$157,171	\$157,171	\$157,171
Revenue TOTAL	\$9,298,312	\$9,982,016	\$10,297,616	\$10,716,000	\$10,836,502
EXPENSES					
Administration & Utility Billing	\$ 491,586	\$ 513,874	\$ 624,874	\$ 564,204	\$ 341,868
Water Operations	\$ 3,958,243	\$ 4,247,074	\$ 4,839,687	\$ 5,214,710	\$ 4,874,579
Sewer Operations	\$ 1,652,515	\$ 1,770,928	\$ 1,564,428	\$ 1,553,729	\$ 2,042,273
Garbage Services	\$ 479,494	\$ 495,440	\$ 567,440	\$ 567,546	\$ 547,818
IT Department	\$ 43,487	\$ 45,074	\$ 45,074	\$ 38,890	\$ 45,074
Debt Service	\$ 2,667,323	\$ 2,840,550	\$ 2,587,036	\$ 2,588,794	\$ 2,804,668
Expense TOTAL	\$ 9,292,648	\$ 9,912,940	\$ 10,228,539	\$ 10,527,873	\$ 10,656,280
Net Revenues	\$5,664	\$69,076	\$69,076	\$188,127	\$180,222
Ending Reserve Balance	\$ 1,776,268	\$ 1,845,343			
Days of Reserve	74.46	69.3			
Ending Reserve Balance at 75 days				\$ 1,964,395	\$ 2,144,617
Days of Reserve				74	80
Depreciation R&R Fund Balance			\$ 150,000	\$ 150,000	\$ 200,000
Extraordinary Events-Working Capital			\$ 103,317	\$ 554,317	\$ 150,000
Debt Capacity Reserve at \$600/connection			\$ 253,513	\$ 253,513	\$ 160,971

CITY OF MELISSA ANNUAL BUDGET FY21

Water Fund Detailed Budget – by Department

WATER

City of Melissa Financial Summary - Water Fund					
Description	Actual 2019	Adopted 2020	Revised 2020	Estimated 2020	Proposed 2021
5110 SALARIES & WAGES	\$246,798	\$410,590	\$349,590	\$351,413	\$407,389
5115 SALARIES - OVERTIME	\$25,499	\$37,342	\$37,342	\$38,856	\$37,342
5145 LONGEVITY PAY	\$540	\$1,380	\$1,380	\$886	\$2,000
5150 SOCIAL SECURITY EXPENSE	\$15,568	\$26,782	\$26,782	\$22,931	\$26,622
5155 MEDICARE EXPENSE	\$3,641	\$6,265	\$6,265	\$5,363	\$6,226
5160 SUTA EXPENSE	\$40	\$810	\$810	\$1,229	\$810
5166 LONG TERM DISABILITY	\$318	\$1,050	\$1,050	\$524	\$1,217
5170 TMRS EXPENSE	\$37,301	\$59,351	\$53,351	\$53,498	\$58,998
5190 CONTRACT LABOR	\$0	\$0	\$0	\$0	\$0
5195 DRUG SCREENING	\$48	\$180	\$180	\$234	\$0
5192 Recruiting			\$2,000	\$2,116	
5510 GROUP HEALTH INSURANCE	\$54,997	\$141,137	\$69,137	\$72,820	\$118,170
PERSONNEL TOTAL	\$384,751	\$684,887	\$547,887	\$549,870	\$658,774
5260 ENGINEERING	\$66,955	\$45,000	\$45,000	\$92,980	\$45,000
5270 INSPECTIONS	\$0	\$20,000	\$20,000	\$0	\$20,000
5280 OFFICE SUPPLIES	\$531	\$500	\$500	\$1,013	\$1,000
5310 DUES & MEMBERSHIPS	\$18,646	\$15,000	\$15,000	\$18,207	\$15,000
5320 POSTAGE AND DELIVERY	\$436	\$0	\$0	\$36	\$0
5340 ADVERTISING AND PROMOTIONS	\$0	\$0	\$0	\$0	\$0
5344 Economic Development					
5350 PRINTING AND REPRODUCTION	\$345	\$600	\$600	\$1,058	\$500
5360 EQUIPMENT	\$10,990	\$10,000	\$10,000	\$10,670	\$10,000
5361 EQUIPMENT RENTAL	\$0	\$6,000	\$6,000	\$0	\$3,000
5370 CONTRACT REPAIRS & MAINTENANCE	\$126,737	\$281,025	\$281,025	\$203,292	\$190,000
5375 VEHICLE REPAIR & MAINTENANCE	\$13,175	\$15,432	\$15,432	\$17,698	\$16,432
5376 BLDG REPAIR & MAINTENANCE	\$1,874	\$2,500	\$2,500	\$888	\$2,500
5380 Vehicle Expense	\$1,434		\$1,600	\$1,894	\$0
5381 Designated Fund: Debt Capacity Reserve			\$253,513	\$253,513	\$160,971
5382 Designated Fund: R&R Utility Infrastructure			\$150,000	\$150,000	\$200,000
5383 Designated Fund: Working Capital			\$103,317	\$554,317	\$150,000
5385 VEHICLE FUEL	\$13,200	\$10,000	\$18,000	\$16,978	\$12,000
5390 PROFESSIONAL SERVICES	\$16,198	\$46,277	\$46,277	\$27,627	\$48,556
5395 LICENSE FEES	\$2,744	\$1,250	\$1,250	\$666	\$1,332
5400 AUDIT FEES	\$11,575	\$14,500	\$8,800	\$12,040	\$14,500
5410 LEGAL FEES	\$51,352	\$50,000	\$56,000	\$60,545	\$50,000
5420 Insurance				\$460	
5430 TELEPHONE	\$3,949	\$8,100	\$2,100	\$1,850	\$8,100
5432 WIRELESS TELEPHONE EXP	\$4,544	\$4,000	\$4,000	\$1,080	\$4,000
5436 COMPUTER EXPENSES	\$0	\$0	\$0	\$0	\$0
5439 BUSINESS MEALS	\$924	\$900	\$900	\$646	\$900

CITY OF MELISSA ANNUAL BUDGET FY21

WATER CONT'D

City of Melissa Financial Summary - Water Fund					
Description	Actual 2019	Adopted 2020	Revised 2020	Estimated 2020	Proposed 2021
5440 TRAVEL EXPENSES	\$1,280	\$2,000	\$500	\$345	\$2,000
5441 MILEAGE REIMBURSEMENT	\$1,113	\$1,200	\$200	\$104	\$1,200
5442 Vehicle Lease	\$6,022	\$24,426	\$33,809	\$33,809	\$37,926
5443 IT COMPUTER REPLACEMENT	\$0	\$0	\$0	\$0	\$0
5444 PURCHASE OF METERS/METER EQUIP	\$164,878	\$203,603	\$335,603	\$354,744	\$203,603
5445 PURCHASE OF WATER	\$2,183,915	\$2,146,511	\$2,254,511	\$2,181,121	\$2,254,605
GTUA O&M OF CGMA SYSTEM	\$100,664	\$80,000	\$90,000	\$116,843	\$80,000
GTUA ADMIN FEE	\$7,153	\$15,000	\$5,000	\$7,886	\$15,000
5450 UNIFORMS	\$4,357	\$8,280	\$8,280	\$6,851	\$8,280
5453 Supplies - Water System	\$21,928	\$15,000	\$27,000	\$29,978	\$20,000
5460 TRAINING	\$3,890	\$4,000	\$4,000	\$2,421	\$4,000
5470 UTILITIES	\$52,522	\$70,000	\$70,000	\$70,244	\$70,000
5474 Water System Maintenance Program	\$38,255	\$86,400	\$46,400	\$35,219	\$70,000
5475 WATER TESTING	\$11,332	\$8,000	\$8,000	\$7,853	\$15,000
5500 Misc Expense	\$20			\$30	
5776 Bad debt expense	\$25,391	\$20,000	\$20,000	\$85,852	\$40,000
5750 GARBAGE EXPENSE	\$0	\$500	\$500	\$496	\$1,000
5550 SUPPLIES	\$55,769	\$60,000	\$60,000	\$43,722	\$60,000
5950 TRANSFER OUT-TIF	\$0	\$0	\$0	\$0	\$0
5950 TRANSFER OUT	\$176,317	\$193,187	\$193,187	\$193,187	\$339,445
OPERATIONS TOTAL	\$3,200,415	\$3,469,191	\$4,198,804	\$4,598,163	\$4,175,850
5530 CAPITAL OUTLAY VEHICLE	\$5,486	\$39,955	\$39,955	\$0	\$39,955
5660 DEBT SERVICE	\$1,118,986	\$1,431,250	\$0	\$1,635,770	
DEBT TOTAL	\$1,118,986	\$1,431,250	\$0	\$1,635,770	\$0
02-14 TOTAL	\$3,958,243	\$4,247,074	\$4,839,687	\$5,214,709	\$4,874,579

CITY OF MELISSA ANNUAL BUDGET FY21

WASTEWATER

City of Melissa Financial Summary - Wastewater Fund					
Description	Actual 2019	Adopted 2020	Revised 2020	Estimated 2020	Proposed 2021
5260 ENGINEERING	\$95,793	\$37,000	\$117,000	\$112,662	\$73,000
5270 Inspections	\$1,356				
5320 Postage & Delivery	\$12				
5360 EQUIPMENT				\$6,117	
5361 EQUIPMENT RENTAL	\$0	\$6,000	\$6,000	\$0	\$0
5370 CONTRACT REPAIRS & MAINTENANCE	\$14,162	\$12,000	\$12,000	\$9,862	\$12,000
5390 Professional Services					
5395 LICENSE FEES	\$2,113	\$555	\$6,055	\$5,965	\$555
5430 TELEPHONE	\$0	\$0	\$0	\$0	\$0
5443 IT COMPUTER REPLACEMENT	\$0	\$0	\$0	\$0	\$0
5446 SEWER TREATMENT SERVICES	\$1,463,856	\$1,695,373	\$1,395,373	\$1,401,842	\$1,936,718
GTUA ADMIN FEE	\$1,250	\$5,000	\$5,000	\$0	\$5,000
5448 TAP DISCOUNTS	\$0				
5466 Throckmorton Crk Sewer Line maintenance	\$35,982		\$8,000	\$7,832	
5470 UTILITIES	\$3,918	\$5,000	\$5,000	\$3,610	\$5,000
5500 MISC EXPENSE	\$30,661				
5550 SUPPLIES	\$3,412	\$10,000	\$10,000	\$5,841	\$10,000
OPERATIONS TOTAL	\$1,652,515	\$1,770,928	\$1,564,428	\$1,553,729	\$2,042,273
5910 CAPITAL OUTLAY					
CAPITAL TOTAL	\$0				
02-15 TOTAL	\$1,652,515	\$1,770,928	\$1,564,428	\$1,553,729	\$2,042,273

CITY OF MELISSA ANNUAL BUDGET FY21

GARBAGE

City of Melissa Financial Summary - Garbage Fund						
Description	Actual 2019	Adopted 2020	Revised 2020	Estimated 2020	Proposed 2021	
5751 HAZARDOUS WASTE	\$ 1,250		\$ 2,000	\$ 2,050	\$ 1,250	
5500 Misc Expense	\$ 242					
5850 GARBAGE-TRANSFER GENERAL FUND						
GARBAGE EXPENSE	\$ 478,002	\$ 495,440	\$ 565,440	\$ 565,496	\$ 546,568	
OPERATIONS	\$ 479,494	\$ 495,440	\$ 567,440	\$ 567,546	\$ 547,818	
TOTAL 16 GARBAGE	\$ 479,494	\$ 495,440	\$ 567,440	\$ 567,546	\$ 547,818	

IT

City of Melissa Financial Summary - IT Dept						
Description	Actual 2019	Adopted 2020	Revised 2020	Estimated 2020	Proposed 2021	
5436 COMPUTER EXPENSES	\$ 36,158	\$ 36,662	\$ 36,662	\$ 31,633	\$ 36,662	
5438 COMPUTER HARDWARE/SOFTWARE	\$ 497	\$ 1,395	\$ 1,395	\$ 240	\$ 1,395	
5443 IT COMPUTER REPLACEMENT	\$ 6,832	\$ 7,017	\$ 7,017	\$ 7,017	\$ 7,017	
OPERATIONS	\$ 43,487	\$ 45,074	\$ 45,074	\$ 38,890	\$ 45,074	
TOTAL 24 IT WF EXPENSES	\$ 43,487	\$ 45,074	\$ 45,074	\$ 38,890	\$ 45,074	

CITY OF MELISSA ANNUAL BUDGET FY21

UTILITY BILLING

City of Melissa Financial Summary - Utility Billing Fund					
Description	Actual 2019	Adopted 2020	Revised 2020	Estimated 2020	Proposed 2021
5110 SALARIES & WAGES	\$104,008	\$108,084	\$128,084	\$114,369	\$171,600
5115 OVERTIME	\$3,909		\$25,000	\$26,023	
5145 LONGEVITY PAY	\$568	\$1,168	\$1,168	\$212	\$332
5150 SOCIAL SECURITY EXPENSE	\$6,765	\$12,960	\$12,960	\$9,287	\$10,639
5155 MEDICARE EXPENSE	\$1,582	\$3,032	\$3,032	\$2,172	\$2,488
5160 SUTA EXPENSE	\$31	\$428	\$428	\$741	\$437
5166 LONG TERM DISABILITY	\$75			\$130	
5190 Contract Labor	\$15,205	\$14,899	\$19,899	\$20,775	\$23,624
5171 TMRS EXPENSE			\$9,000	\$8,777	
5192 Recruiting	\$1,222		\$2,000	\$3,269	
5195 Drug Screening	\$48			\$148	
5510 GROUP HEALTH INSURANCE	\$21,189	\$31,243	\$21,243	\$24,787	\$48,872
PERSONNEL TOTAL	\$154,602	\$171,814	\$222,814	\$210,689	\$257,992
5197 Employee Appreciation Recognition		300	300	0	300
5280 OFFICE SUPPLIES	\$1,367	\$1,500	\$1,500	\$2,183	\$1,500
5310 DUES & MEMBERSHIPS	\$0	\$100	\$100	\$0	\$100
5320 POSTAGE AND DELIVERY	\$138	\$4,500	\$4,500	\$6,922	\$4,500
5335 CREDIT CARD CHARGES			\$60,000	\$61,419	
5340 ADVERTISING AND PROMOTION					
5350 PRINTING AND REPRODUCTION	\$835	\$3,500	\$3,500	\$90	\$3,500
5430 TELEPHONE	\$2,391	\$2,500	\$2,500	\$2,433	\$2,500
5432 Wireless Telephone Exp	\$230			\$569	
5436 COMPUTER EXPENSES	\$0	\$0	\$0	\$0	\$0
5437 STATEMENT PROCESSING					
5449 UB Software Service	\$331,903	\$327,710	\$227,710	\$182,514	
5455 UB Bill Processing expenses			\$100,000	\$96,428	\$69,526
5438 COMPUTER HARDWARE/SOFTWARE					
5439 Business Meals	\$111	\$200	\$200	\$506	\$200
5440 TRAVEL EXPENSES	\$0	\$1,500	\$1,500	\$0	\$1,500
5441 MILEAGE REIMBURSEMENT	\$0	\$250	\$250	\$0	\$250
5450 UNIFORMS	\$10			\$450	
5910 Capital Outlay					
5500 MISC EXPENSE					
5443 IT COMPUTER REPLACEMENT					
5460 TRAINING	\$0	\$0	\$0	\$0	\$0
OPERATIONS TOTAL	\$336,984	\$342,060	\$402,060	\$353,515	\$83,876
Utility Billing TOTAL	\$491,586	\$513,874	\$624,874	\$564,204	\$341,868

CITY OF MELISSA ANNUAL BUDGET FY21
Debt Service Fund Budget – Utility Fund Debt

City of Melissa Utility Debt Service - Expenditures 2020-2021- Proposed				
Debt Service Fund		Principal	Interest	Fund Total
5676	Debt Service - Series 2005 - Rev Bond GTUA CGMA	57,155.00	31,109.06	88,264.06
5677	Debt Service - Series 2006 CO - Country Ridge 615k Water			-
5679	Debt Service - 2006 State Part Assist-GTUA - CGMA	-	373,871.15	373,871.15
5673	Debt Service - Series 2006 - Rev Bond GTUA TR/TC Sewer	100,000.00	24,515.00	124,515.00
5681	Debt Service - Series 2007 Rev Bond - GTUA - CGMA	22,453.75	78,549.34	101,003.09
5682	Debt Service - Series 2007 Rev Bond - GTUA TR/TC Sewer	60,000.00	21,840.00	81,840.00
5683	Debt Service - Series 2008 Combo Tax/Rev - Water/Wastewater CIP			-
5684	Debt Service - Series 2009A (Dfund)- Fitzhugh Sewer - GTUA	60,000.00	32,470.00	92,470.00
5685	Debt Service - Series 2009B (CWSRF)- Fitzhugh Sewer - GTUA	75,000.00	32,482.50	107,482.50
5675	Debt Service- Series 2000/2010 Refunding CO - Water Tower	135,000.00	4,725.00	139,725.00
5688	Debt Service - Series 2011 Fannin Waterline Project	60,000.00	36,600.00	96,600.00
5689	Debt Service - Series 2013 CO - South Take Pt/US 75 water relocation/Davis Rd Sewer	230,000.00	74,171.26	304,171.26
5691	Debt Service - Series 2014 CO - SH 121 Util Relocation, Harrison St Sewer, AMR Sys	95,000.00	55,193.76	150,193.76
5968	Water Fund - Series 2015 CO - Waterline to 100 acre park	50,000.00	48,043.76	98,043.76
5683	Debt Service - Series 2016 GO Refunding CO 2008	150,000.00	46,100.00	196,100.00
5694	New Debt 2016 #1 Wastewater - Stiff Creek Sewer Improvements	170,000.00	144,400.00	314,400.00
5694	New Debt 2016 #2 W/WW - Land Acquisition	35,000.00	30,700.00	65,700.00
5671	New Debt 2018 - New Water Tower	210,000.00	260,287.50	470,287.50
		1,509,608.75	1,295,058.33	2,804,667.08
				Principal Reduction: <i>1,509,608.75</i>
				Interest: <i>1,295,058.33</i>
				Reserves/Other: <i>-</i>
				Total Debt Service Expenditures: <i>2,804,667.08</i>

CITY OF MELISSA ANNUAL BUDGET FY21
Tax Increment Financing (TIF) Zone Budget

City of Melissa Melissa Tax Increment Financing Zone #1 Fund (03-18) Proposed FY21		
		Proposed 2020-21
Beginning Fund Balance		648,254.66
Revenues		
4110	Current Property Taxes - levy	1,212,793.75
4110	County's Participation - Property Taxes (2016) - levy	168,886.60
4330	Interest Income	
	Transfer from General Fund	
	Transfer from Water Fund	
Total Revenues		1,381,680.35
Expenditures		
	Town Center construction costs	-
	Professional Services	
Debt Service		
5956	Transfer to Debt Service on 2016 GO - refi 2006/2009 CO - Principal	420,000.00
5956	Transfer to Debt Service on 2016 GO - refi 2006/2009 CO - Interest	271,000.00
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	33,500.00
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	34,831.26
Total TIF Expenditures		809,331.26
Revenues less Expenditures		572,349.09
Ending Fund Balance		1,220,603.75
	Tax Increment Base Appraised Value - 2005 Certified Value	15,845,914
	Tax Increment Appraised Value for 2020 (City)	214,913,232
	Tax Increment Captured Appraised Value for 2020	199,067,318
	Tax Increment Appraised Value for 2020 (County)	208,913,232
	Tax Increment Captured Appraised Value for 2020 (County)	193,067,318
	City of Melissa Tax Rate for 2020 (100% participation)	0.609238
	Collin County Tax Rate for 2020 (50% participation)	0.174951

CITY OF MELISSA ANNUAL BUDGET FY21

CITY OF MELISSA, TEXAS

ORDINANCE NO: 20-28

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF MELISSA, TEXAS, LEVYING TAXES FOR THE 2020 TAX YEAR AT THE RATE OF \$0.609238 PER ONE HUNDRED DOLLARS (\$100.00) OF ASSESSED VALUE ON ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY OF MELISSA, TEXAS; PROVIDING FOR A DATE ON WHICH SUCH TAXES BECOME DUE AND DELINQUENT TOGETHER WITH PENALTIES AND INTEREST THEREON; PROVIDING FOR A LIEN ON ALL REAL AND PERSONAL PROPERTY TO SECURE PAYMENT OF TAXES DUE THEREON; PROVIDING FOR REPEALING, SAVINGS AND SEVERABILITY CLAUSES; PROVIDING FOR AN EFFECTIVE DATE; AND PROVIDING FOR THE PUBLICATION OF THE CAPTION HEREOF.

WHEREAS, the City Council of the City of Melissa, Texas ("City") hereby finds that the tax for the fiscal year beginning October 1, 2020, and ending September 30, 2021, 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 8th day of September 2020, the budget for the fiscal year beginning October 1, 2020, and ending September 30, 2021; 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, 2020, and ending September 30, 2021, and for each fiscal year thereafter until it is otherwise provided by and ordained, on all taxable property, real, personal and mixed, situated within the corporate limits of the City, and not exempt from taxation by the Constitution of the State and valid State laws, an ad valorem tax for the general operations of the City at a rate of \$0.609238 on each One Hundred Dollars (\$100.00) of assessed value of taxable property, and shall consist and be comprised of the following components:

- a. An ad valorem tax rate of \$0.456352 on each One Hundred Dollars (\$100.00) of assessed valuation of said taxable property is hereby levied for general city purposes and to pay the current operating expenses of said City, for the fiscal year beginning October 1, 2020, and ending September 30, 2021, which tax, when collected shall be appropriated to and for the credit of the General Fund of said City; and

CITY OF MELISSA ANNUAL BUDGET FY21

- b. An ad valorem tax rate of \$0.152886 on each One Hundred Dollars (\$100.00) of assessed valuation of said taxable property is hereby levied for the purpose of creating an Interest and Sinking Fund with which to pay the interest and principal of the valid and outstanding indebtedness, capital lease payments and related fees of the City, and such tax when collected shall be appropriated and deposited in and to the credit of the General Debt Service Fund of the City for the fiscal year beginning October 1, 2020, and ending September 30, 2021.

Total tax rate of \$0.609238 is based on one hundred percent (100%) market value on each One Hundred Dollars (\$100.00) of assessed valuation of all taxable property within said City.

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. THE TAX RATE WILL EFFECTIVELY BE RAISED BY 3.50% AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY -4.58.

SECTION 3: Due Date of Taxes. The taxes assessed and levied hereby are payable anytime after the approval and publication of this Ordinance and not later than January 31 of the year following the year in which the taxes are assessed. The penalties and interest provided for herein shall accrue after January 31 of the year following the year in which the taxes are assessed. However, if the entire taxes due as provided herein are paid in full by January 31 of the year following the year in which the taxes are assessed, no penalty or interest shall be due.

SECTION 4: Penalties and Interest. A delinquent tax shall incur the maximum penalty and interest authorized by Section 33.01, Texas Property Tax Code, to-wit: a penalty of six percent (6%) of the amount of the tax for the first calendar month it is delinquent, plus one percent (1%) for each additional month or portion of a month the tax remains unpaid prior to July 1st of the year in which it becomes delinquent.

Provided, however, a tax that is delinquent on July 1st of the year in which it becomes delinquent shall incur a total penalty of twelve percent (12%) of the amount of the delinquent tax without regard to the number of months the tax has been delinquent. A delinquent tax shall also accrue interest at a rate of one percent (1%) for each month or portion of a month the tax remains unpaid. Taxes that remain delinquent on July 1 of the year in which they become delinquent shall incur an additional penalty of fifteen percent (15%) of the amount of taxes, penalty and interest due; such additional penalty is to defray the costs of collection as authorized by Section 6.30, Texas Property Tax Code.

The City shall have a lien on all taxable property located in the City to secure the payment of taxes, penalty and interest, and all costs of collection, assessed and levied hereby.

CITY OF MELISSA ANNUAL BUDGET FY21

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

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

SECTION 7: Savings/Repealing Clause. All provisions of any ordinance in conflict with this Ordinance are hereby repealed; but such repeal shall not abate any pending prosecution for violation of the repealed Ordinance, nor shall the repeal prevent prosecution from being commenced for any violation if occurring prior to the repeal of the Ordinance. Any remaining portions of conflicting ordinances shall remain in full force and effect.

SECTION 8: Severability. Should any section, subsection, sentence, clause or phrase of this Ordinance be declared unconstitutional or invalid by a court of competent jurisdiction, it is expressly provided that any and all remaining portions of this Ordinance shall remain in full force and effect. City hereby declares that it would have passed this Ordinance, and each section, subsection, sentence, clause, or phrase thereof irrespective of the fact that any one or more sections, subsections, sentences, clauses, or phrases be declared unconstitutional or invalid.

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

DULY PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF MELISSA, TEXAS, ON THIS 8th DAY OF SEPTEMBER 2020.




JAY NORTHCUT, MAYOR PRO-TEM

ATTESTED TO AND
CORRECTLY RECORDED BY:


Kacie Galyon, City Secretary

Date of Publication: _____, *The McKinney Courier-Gazette*

CITY OF MELISSA ANNUAL BUDGET FY21

CITY OF MELISSA
3411 BARKER AVE
MELISSA, TX 75454

SEPTEMBER 8, 2020

CONSIDER AND ACT UPON AN ORDINANCE LEVYING TAXES FOR THE 2020 TAX YEAR AND TAKE A RECORD VOTE.

Record Vote:

STACY JACKSON	<input type="text"/>	FOR	<input type="text"/>	AGAINST	<input type="text"/>	PRESENT and not voting
CHAD TAYLOR	<input checked="" type="text"/>	FOR	<input type="text"/>	AGAINST	<input type="text"/>	PRESENT and not voting
NICCO WARREN	<input checked="" type="text"/>	FOR	<input type="text"/>	AGAINST	<input type="text"/>	PRESENT and not voting
CRAIG ACKERMAN	<input checked="" type="text"/>	FOR	<input type="text"/>	AGAINST	<input type="text"/>	PRESENT and not voting
JAY NORTHCUT	<input checked="" type="text"/>	FOR	<input type="text"/>	AGAINST	<input type="text"/>	PRESENT and not voting
SHANNON SWEAT	<input checked="" type="text"/>	FOR	<input type="text"/>	AGAINST	<input type="text"/>	PRESENT and not voting
REED GREER	<input type="text"/>	FOR	<input type="text"/>	AGAINST	<input type="text"/>	PRESENT and not voting

STACY JACKSON WAS ABSENT AND NOT VOTING.

REED GREER WAS ABSENT AND NOT VOTING.

Attested to:


Kacie Galyon
City Secretary



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.)

CITY OF MELISSA ANNUAL BUDGET FY21

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Commonly Used Acronyms

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