

# 2016

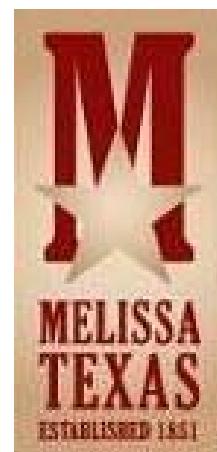
## ANNUAL BUDGET



City of  
Melissa, Texas

FISCAL YEAR 2016 (FY16) BEGINS  
OCTOBER 1, 2015

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## CITY OF MELISSA ANNUAL BUDGET FY2015-16



Prepared by: Jason Little and Gail Dansby

# Fiscal Year 2016 Annual Budget

As Approved by:  
THE MAYOR AND THE CITY COUNCIL  
On September 8, 2015



## CITY OF MELISSA ANNUAL BUDGET FY2015-16



GOVERNMENT FINANCE OFFICERS ASSOCIATION

### *Distinguished Budget Presentation Award*

PRESENTED TO

**City of Melissa  
Texas**

For the Fiscal Year Beginning

**October 1, 2014**

A handwritten signature in black ink, which appears to read "Jeffrey R. Evans".

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to City of Melissa, Texas for its annual budget for the fiscal year beginning October 1, 2014. 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.

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# Overview



*Mayor and City Council  
Organizational Chart  
Boards and Commissions  
Outsourced Services  
Budget Team  
Vision, Mission & Principles  
Strategic Plan  
S. B. 656 Notice  
Letter from City Manager*



## CITY OF MELISSA ANNUAL BUDGET FY2015-16

### Mayor and City Council

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REED GREER  
MAYOR



JULIE ANDERSON  
MAYOR PRO-TEM



SHARON WEIDEMAN  
PLACE 2



NICCO WARREN  
PLACE 3



JASON KAISER  
PLACE 4

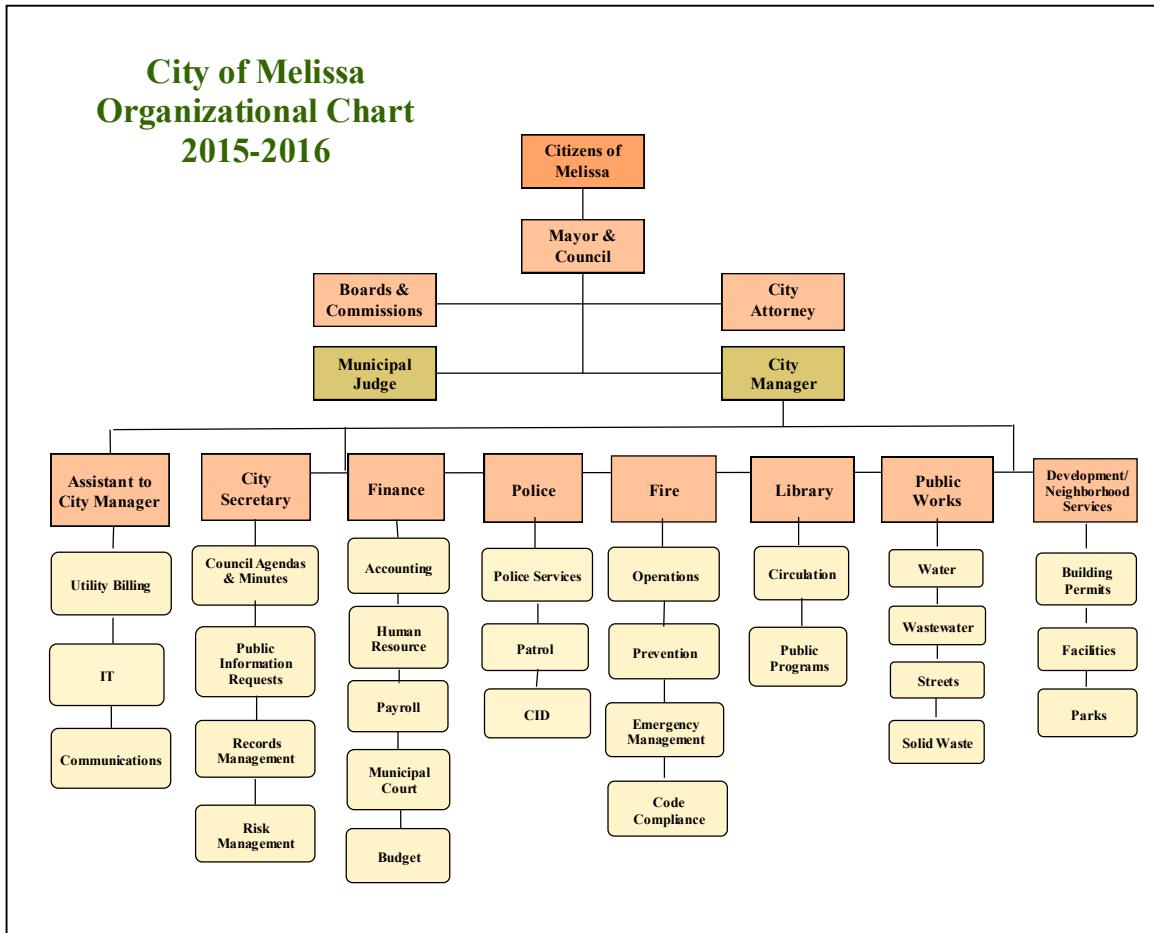


TOM STEVENS  
PLACE 5



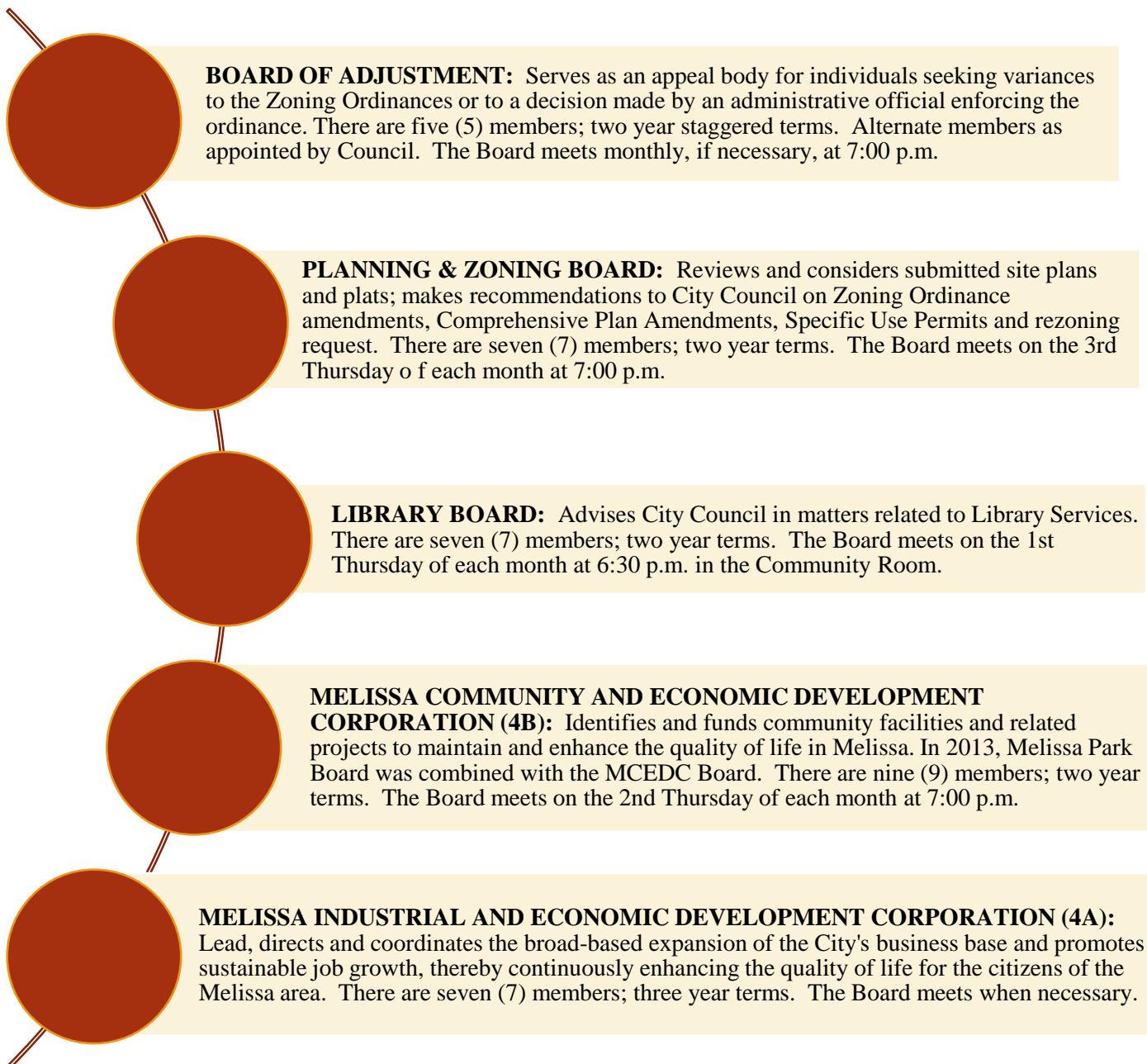
ANTHONY FIGUEROA  
PLACE 6

## Organizational Chart



### Boards and Commissions – FY16

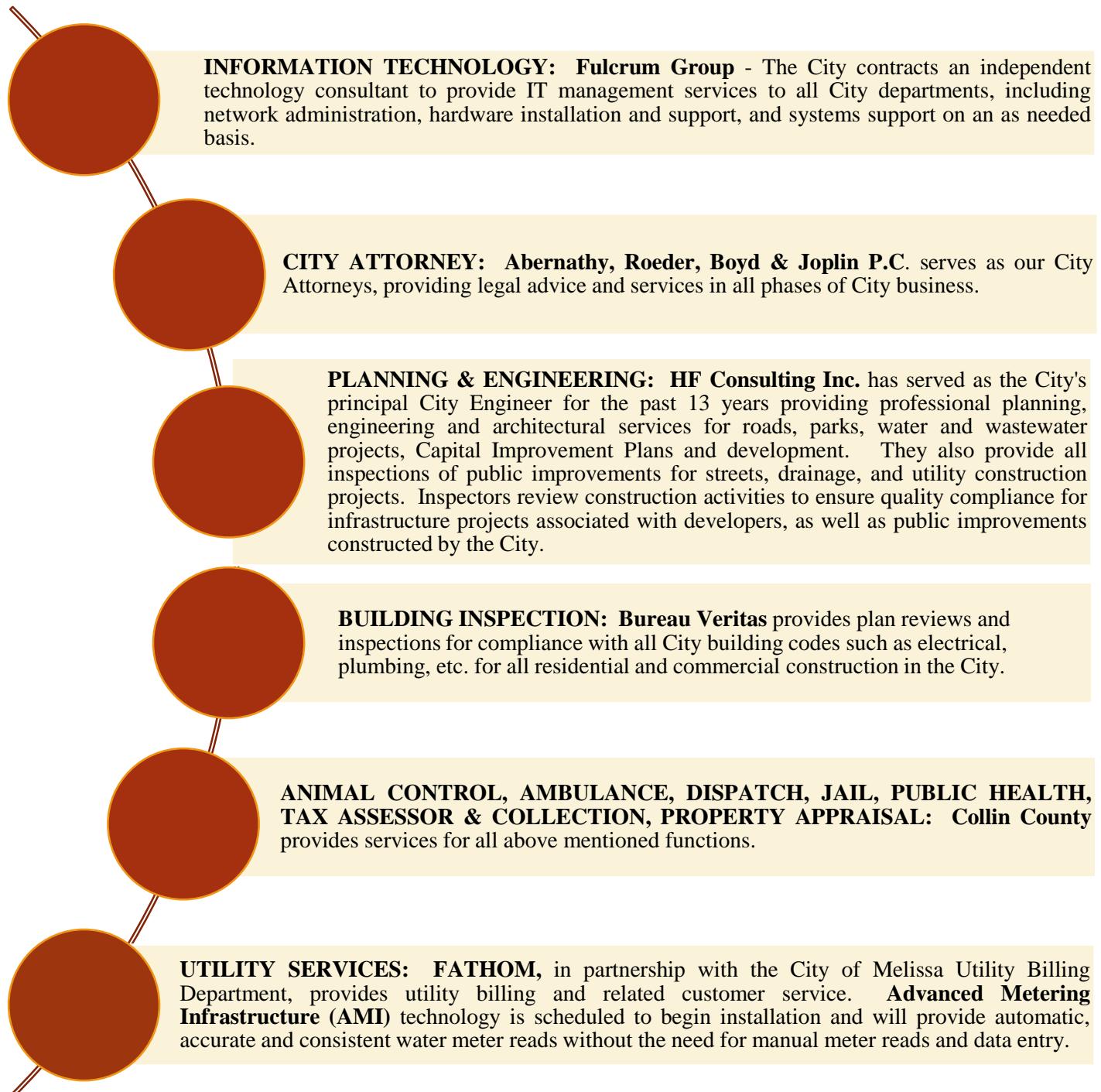
Below are the City Council appointed Boards and Commissions for the City of Melissa. All meetings are held at Melissa City Hall located at 3411 Barker Avenue.



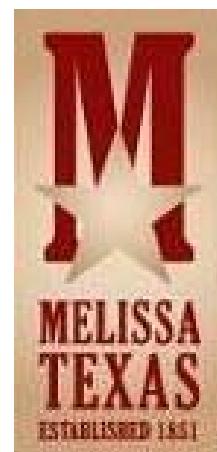
*All information regarding meetings in this section is for informational purposes only and is not intended to be a public notice of meetings. All meeting dates and times are subject to change. Please refer to the official Public Notice of Agenda for current date and time of all meetings mentioned in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

# Outsourced Services

The City of Melissa outsources the following services:



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## Budget Team

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<b>Jason Little</b>	<i>City Manager</i>
<b>Gail Dansby</b>	<i>Finance Director</i>
<b>Linda Bannister</b>	<i>City Secretary</i>
<b>Duane Smith</b>	<i>Police Chief</i>
<b>Harold Watkins</b>	<i>Fire Chief</i>
<b>Dana Nixon</b>	<i>Development &amp; Neighborhood Services Director</i>
<b>Lorelei Perkins</b>	<i>City Librarian</i>
<b>Jeff Cartwright</b>	<i>Public Works Director</i>
<b>Mitzi McCabe</b>	<i>Human Resources Coordinator</i>
<b>Erin Mynatt</b>	<i>Assistant to City Manager</i>
<b>Lorie Lambert</b>	<i>Court Administrator</i>
<b>Sherry Jackson</b>	<i>Administrative Assistant</i>

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**THANK YOU FOR YOUR HELP!**  
*The Financial Services Department expresses its  
appreciation to all City departments for their assistance and  
cooperation in completing the annual budget.*

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## **Vision, Mission & Principals**



### **Vision**

- Leveraging our community spirit, our passion for service and our beauty to grow a unique community that wecomes 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**

- PRIDE IN OUR COMMUNITY
  - Friday Night Lights
- PASSION FOR OUR SCHOOLS
- SERVICE FOR OTHERS
  - Volunteerism
  - Supporting those in need
  - Participation in community events
- QUALITY DEVELOPMENT
  - Delivering industry, commercial and retail that best fit our vision
  - Ensuring quality standards for residential development

## Strategic Plan



### Strategic Plan Goals

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

### Implementation of Goals in FY16

- Improve and articulate residential and commercial standards with a planned tour for Planning & Zoning (P&Z) and Council.
- Create beautification plan for transportation systems with Right-of-Way (R-O-W) maintenance for City streets with the addition of Park staff.
- Create opportunities for citizens to connect with:
  - Implementation of Grand Market;
  - Additional staffing;
  - Improved Library space.
- Provide funding for training, equipment and tools for personnel to provide necessary measures in safeguarding Melissa's citizens and property by:
  - Police department salary adjustment for retention and recruitment;
  - Fire department expansion of staff;
  - Radio Upgrades to digital
- Identify and implement methods to increase electronic communications saturation with website upgrades.



## S.B. 656 Notice

***“This budget will raise more total property taxes than last year’s budget by \$348,420 or 11.83%, and of that amount, \$265,007 is tax revenue to be raised from new property added to the tax roll this year.”***

On September 8, 2015, the members of the governing body approved the Fiscal Year 2015-16 Budget as follows:

FOR: *Reed Greer, Sharon Weideman, Julie Anderson, Nicco Warren, Jason Kaiser, Tom Stevens, Anthony Figueroa*

AGAINST: None

PRESENT AND NOT VOTING: None

ABSENT: None

### Property Tax Rate Comparison (per \$100)

	<u>FY16</u>	<u>FY15</u>
Total Property Tax Rate:	\$0.6100	\$0.6100
Effective Tax Rate:	\$0.545136	\$0.543539
Effective M&O Tax Rate:	\$0.414046	\$0.398426
Rollback Tax Rate:	\$0.578569	\$0.576658
Debt Tax Rate:	\$0.131090	\$0.146358
<b>Total Municipal Debt Obligations (secured by property taxes):</b>	<b>\$707,779.80</b>	<b>\$656,932</b>

## Letter from City Manager



October 1, 2015

Honorable Mayor and City Council,

I am pleased to present to you the 2015-2016 budget for the City of Melissa. This budget represents a program of work designed to enhance the quality of life in Melissa, while maintaining the existing tax rate for the eighth year in a row. This budget is a **balanced budget** and is intended to serve as: (i) a plan for financial operations embodying an estimate of expenditures for the next fiscal year and the means of financing them; and (ii) a management and operation plan for the allocation of resources within this budget.

In the almost nine years I have been with Melissa, the focus by all policy makers has been to offer a high level of services within the existing tax rate. This budget is no different. The growth in the overall tax base and other revenue sources has allowed the City to improve and expand our services while staying at the current tax rate. Overall, the population has increased from approximately 3,200 to over approximately 8,000 residents, all of which believe Melissa is a special place they are proud to call home. As such, they expect the high level of services offered by the City.

The budget development started with a shift in the creation of the proposed financial plan by collaborating with the organization to focus on the future of offering the highest level of services to the Melissa community. Organizationally, the employee count has increased by one full time employee in the last nine years. In that time, the Melissa population has over doubled and with that increase in population is the increase in the services offered to our residents. The organization collaborated to focus some departments on 'width,' i.e. adding employees to help address the service calls versus 'depth,' i.e. addressing salaries of future employees to be competitive in the recruitment of open positions while retaining existing staff. The agreement was that departments would forego wish list items to be able to meet these overall goals. Additionally, the first priority in the FY16 budget was to make a significant contribution to the City's Undesignated Fund Balance, or reserves. The City continues to exceed the City's Financial Policy of maintaining 90 days of Undesignated Fund Balance. The City expects to end FY16 at 99 days by allocating an additional \$129,000 to the reserves. The commitment to dedicate funds to build an undesignated fund balance is again maintained, thus improving the financial health and stability of the City, which results in a better credit rating.

Our approach to long-term financial planning has been in our commitment to our Capital Improvement Program (CIP). The City has heavily invested in infrastructure planning, design, and construction since the City first adopted capital improvement programs for major systems in 2008. These plans allow the City to predict what infrastructure will be needed in which corridors and the approximate sizing of such infrastructure. When the time is right, i.e. demand in a corridor and/or economic development opportunity, the City is prepared to complete the project in a much expedited fashion.

Summary of significant initiatives funded are:

- Commitment to Financial Policy by budgeting contribution to Undesignated Fund Balance;
- Upgrades to the City website;
- Adjustment to our Police Department starting salary in an effort to be competitive in Collin County;
- Fire Department transition to incorporate a full time Captain/Paramedic on every shift;
- Library reallocation of space and additional part time hours to cover ongoing community programs;

## CITY OF MELISSA ANNUAL BUDGET FY2015-16

- An additional maintenance worker for Parks Right-of-Way (R-O-W)/grounds focused on beautification initiatives (mowing, trash, etc.);
- Economic Development Contribution continued;
- Renewal and Replacement funding for major systems at City Hall;
- Designated Capital Project Contribution to help offset future debt;
- Digital Radio Upgrades for Police and Fire.

Additionally, the City Council Strategic Plan will be further implemented in the following manner:

- Improve and articulate residential and commercial standards.
  - Planned tour of area with Planning & Zoning (P&Z) and Council
- Create beautification plan for transportation systems.
  - Right-of-Way (R-O-W) maintenance for City streets with addition of Park staff
- Create opportunities for citizens to connect.
  - Grand Market Implementation
  - Additional Staffing
  - Improved Library Space
- Identify and implement methods to increase electronic communications saturation
  - Website upgrades
- Provide adequate funding for training, equipment, and tools for personnel to provide necessary measures in safeguarding Melissa's citizens and property
  - PD salary adjustment for retention and recruitment
  - FD personnel expansion via Captains/Paramedics
  - Radio upgrades to digital

The City of Melissa's Enterprise Fund (ET) is commonly referred to as the Water Fund. The revenues derived from any Enterprise Fund are designed to cover the cost of providing water, wastewater, solid waste and utility billing services to the residents and businesses located in Melissa. The North Texas Municipal Water District (NTMWD) delivers water to the City and treats its wastewater as well. Current wholesale rates were increased by NTMWD, and these increases are typically passed on to the customer to cover these delivery charges. Water and wastewater rates are reviewed by a water rate study each year.

The North Texas region is recovering from a long drought and conservation has been the topic recently when it relates to water consumption. As such, the City has experienced a reduction in the water used per meter due to watering restriction and general education. This translates into a reduction in the overall City purchase of water from NTMWD. Every city with NTMWD has a contracted 'take or pay' water allocation that the City must purchase, whether it is used or not. The 'take or pay' is never reduced and is equal to the peak volume the City has taken in the past. Conservation has reduced the overall volume used and yet the City must purchase the contracted water from NTMWD. Even with this system, the City has previously been able to build a strong fund balance. No increase in water and sewer rates are anticipated for the FY16 year. The rates will be reviewed again next year.

City government is the form of government that has the widest ranging impacts on the daily lives of our citizens. Meeting the fundamental health, safety, and welfare needs of our citizens is essential to a progressive and successful community. As presented, this budget will ensure the safety of our citizens and enhance the quality of life we hold dear in Melissa.

I look forward to another great year in Melissa and thank you for your guidance and support.

Respectfully submitted,



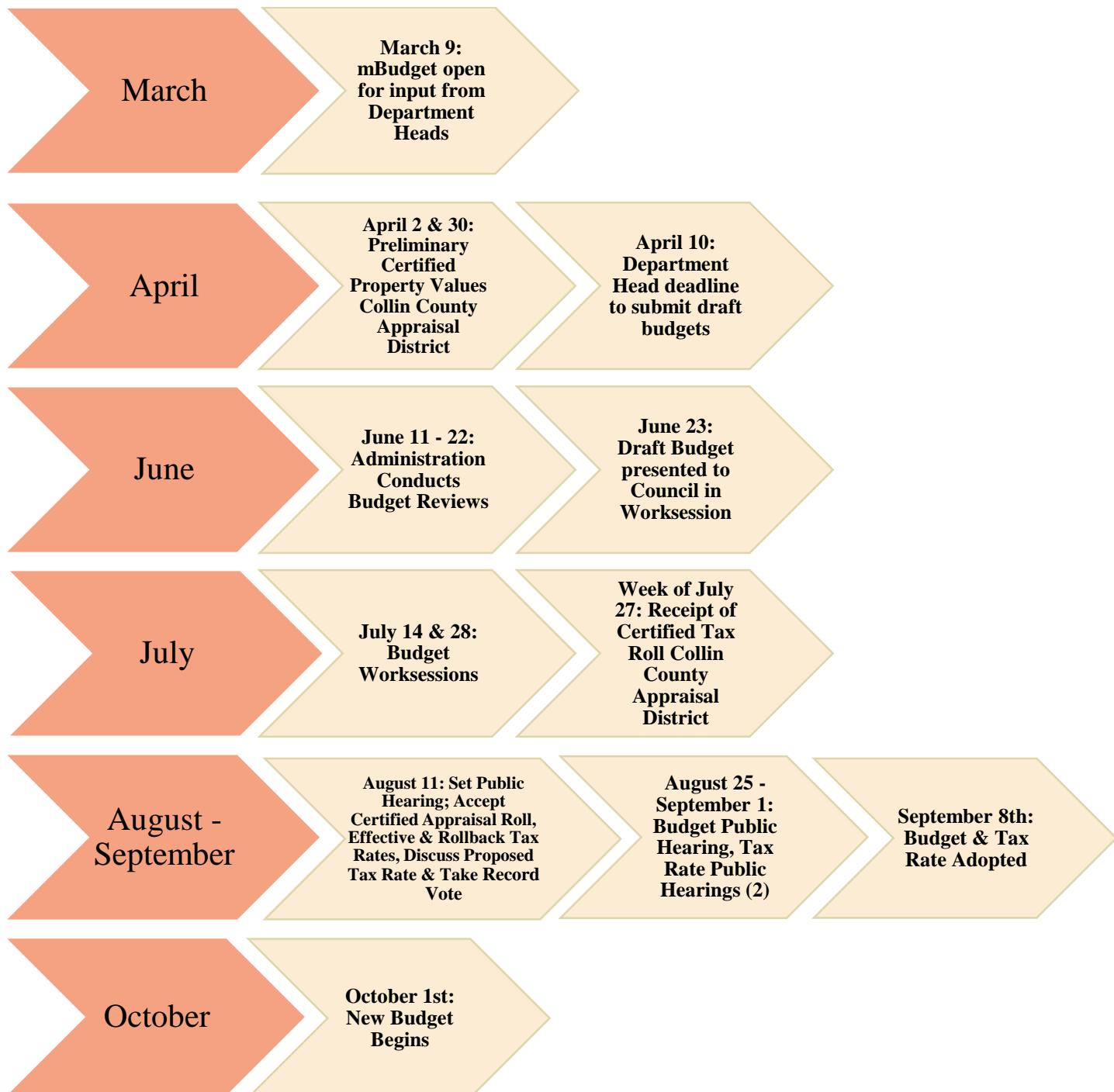
Jason Little  
City Manager

# Budget Process

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



## **Budget Calendar 2015**



# Budget Preparation Procedures & Policies

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The Budget Process began this year with the Budget Kick-Off Meeting with Department Heads and Staff on March 9, 2015.

Certified Property Values were received on July 23, 2015.

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

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

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



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

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

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

The City Manager, upon completing all necessary reviews of the budget, submitted the preliminary document to the City Council during the Budget Work Sessions on June 23, July 14, and July 28, 2015. Key points of FY15-16 programs of services are presented by the City Manager and staff. An overview of funds and major revenue sources are discussed, as well as the results of the annual Water Rate study.

Three public hearings concerning the budget and proposed tax rate are proposed for August 25 and September 1, 2015 before adoption. Prior to the public hearing, a draft copy of the budget is placed for public review with the City Secretary. Information about the budget ordinance is published in the newspaper of record. The budget will be presented on September 8, 2015 for consideration of approval by Ordinance.

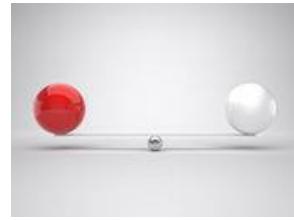
During the fiscal year, the Finance Director is responsible for overall budgetary control while the management team maintains responsibility for departmental budgetary performance.

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.

## Summary of Financial Policies

### Financial Planning Policies

- **Balanced Budget** – Each year the budget for each fund shall be balanced. Total resources available, including fund balances plus projected revenue, shall be equal to or greater than the projected expenditures for the coming year. In the event a budget deviates from being presented as balanced, full disclosure and City Council approval will be required including the factors affecting the budget such as economic factors or emergency capital expenditures.
- **Long-Range Planning** – The City will strive to annually prepare a Five-Year Forecast for each fund. The forecast will include estimated operating costs and revenues of future capital improvements included in the capital budget.
- **Asset Inventory** – Fixed assets include equipment, computers, furniture and vehicles. Once purchased, all capital items are maintained in the physical inventory until disposed. All vehicles are maintained for maximum life and use through each department's fleet management and maintenance programs.



### Revenue Policies

- **Revenue Diversification** - The City will strive to identify new revenue streams for the organization. These fees will be reviewed by the City Council in conjunction with the budget process.
- **Fees and Charges** - In conjunction with the annual budget process, departments will review the cost of providing services against the fee charged. For those services which the costs exceed the fees collected, the City Council will be presented analysis for each proposed fee increase. The City Council will determine if the fees are to be amended, but the responsibility for the identification of these fees is with the organization.
- **Use of One-time Revenues** – Use of one-time revenues will be reserved for the highest priorities of the current budget to include any revenue shortfalls impacting current budget, reducing and managing debt, use in considering one-time capital purchases and fund balance reserves. One-time revenues are discouraged from being used to maintain or establish ongoing expenditures.
- **Revenue Collections** – The City will maintain an aggressive policy of collecting all moneys due to the City.

### Expenditure Policies

- **Debt Capacity, Issuance, and Management** - The City of Melissa strives to manage debt issuance by reviewing the Maintenance and Operations allocation against the Interest and Sinking allocation. The City will strive to maintain a 65/35% ratio. This ratio is a guide only and may be amended as our growing community's needs dictate; however, this policy will be used as a measuring device before any debt is issued.
- **Reserve or Stabilization Accounts** – Unreserved, undesignated fund balance equal to three months annually budgeted expenditures of 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 FY2015-16

- **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.

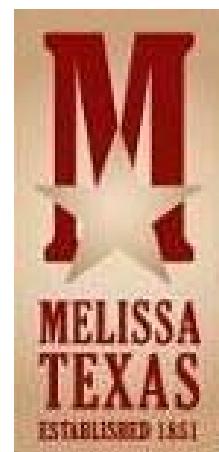
## Purchasing Policies

- **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.

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# Fund Overview

*Fund Descriptions*

*Fund Structure*

*General Fund Overview*

*Water Fund Overview*



## Fund Descriptions

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

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

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

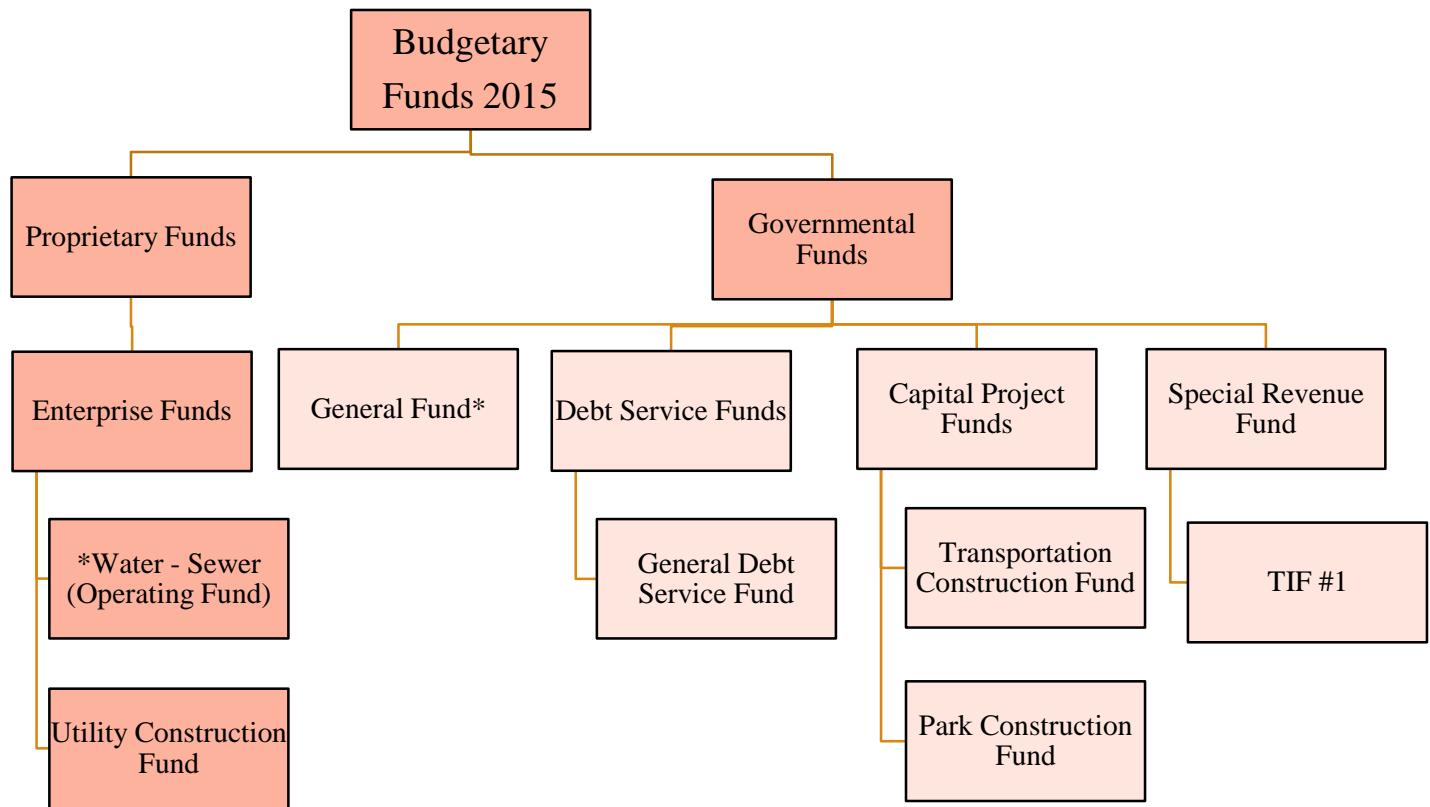
**Enterprise Fund:** The Enterprise Fund is used to account for operations that are financed and operated in a manner similar to a business. Accounting records for proprietary fund types are maintained on an accrual basis, whereby revenues are recognized when earned and expenses are recognized when incurred.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

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

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

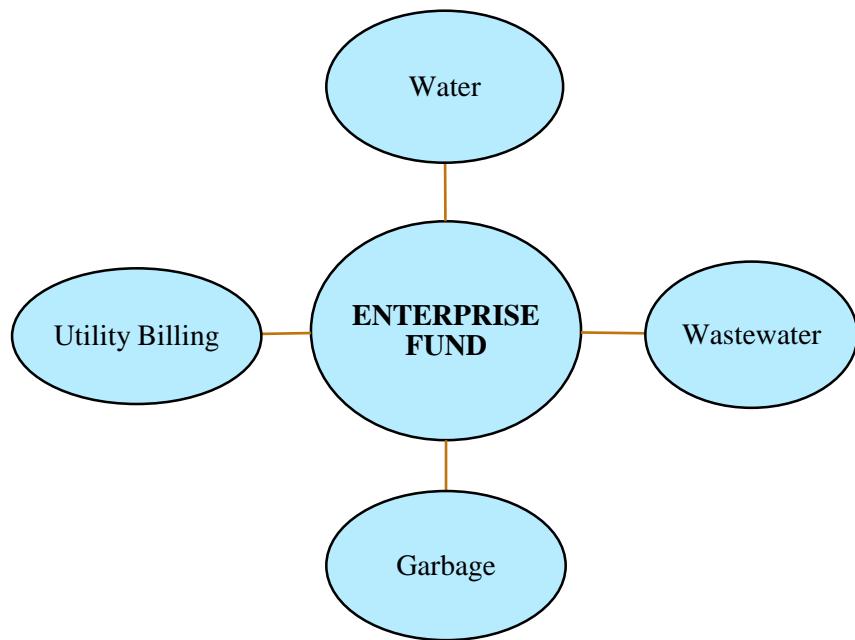
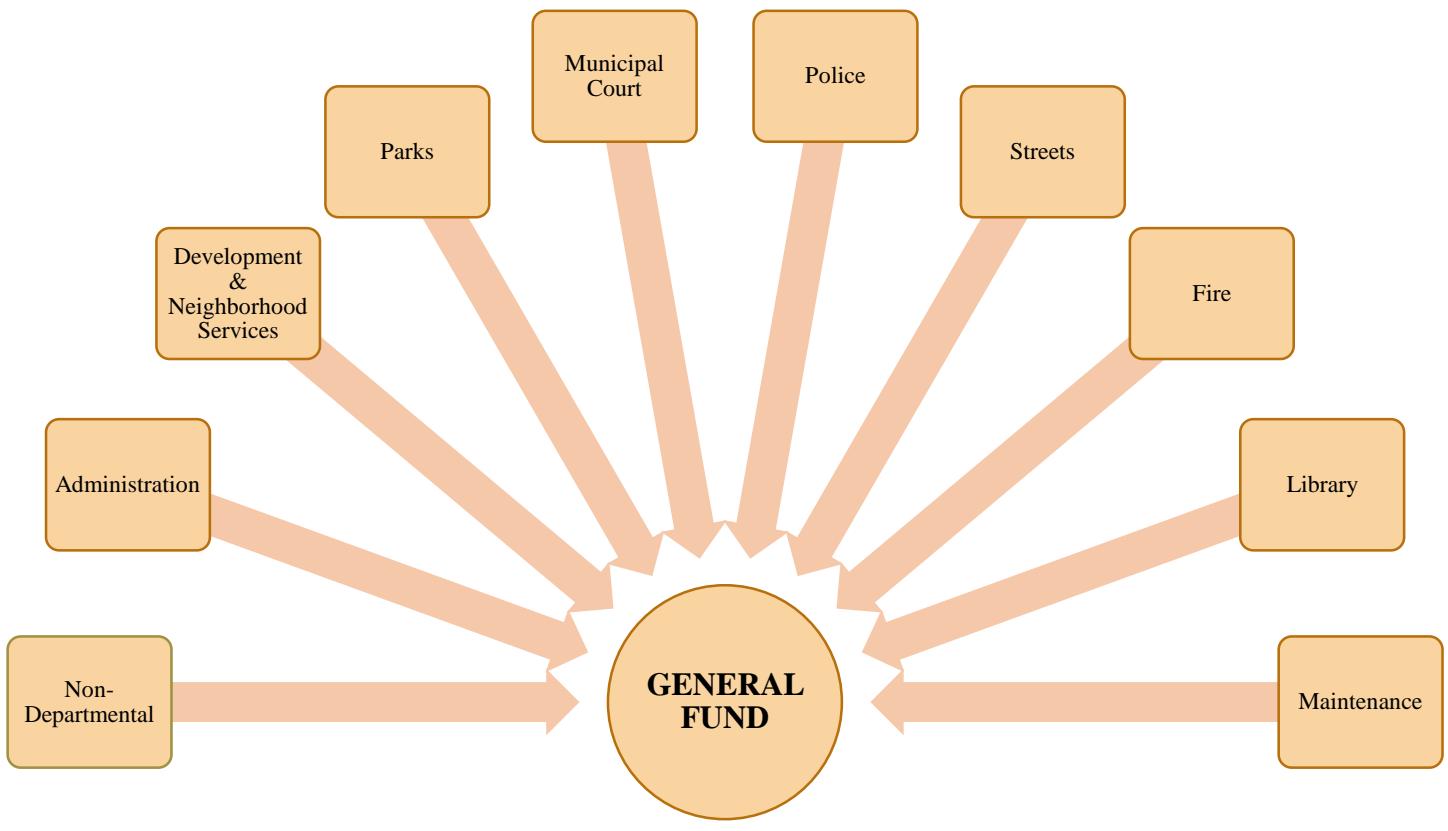
**Special Financing Fund:** The Tax Increment Financing (TIF) #1 Fund accounts for the operations and improvements within the TIF Zone and accumulation of money for the repayment of the 2006 and 2009 Bonds payable in installments through 2034. The principal source of revenue is levying the property tax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

## Fund Structure



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

## CITY OF MELISSA ANNUAL BUDGET FY2015-16



## General Fund Overview

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### 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 FY16 budget are estimated using historical information, data collected from various sources including the State Comptroller, and numerous financial advisors. Trends in sales taxes, home prices, and interest rates are examined. The City utilizes historical data plus a general sense of the economic status of the local community to help predict future revenues. When combined with various data and other indicators noted above, the City normally produces a reasonably good but financially conservative picture of the near future.

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

### Where the Money Comes From

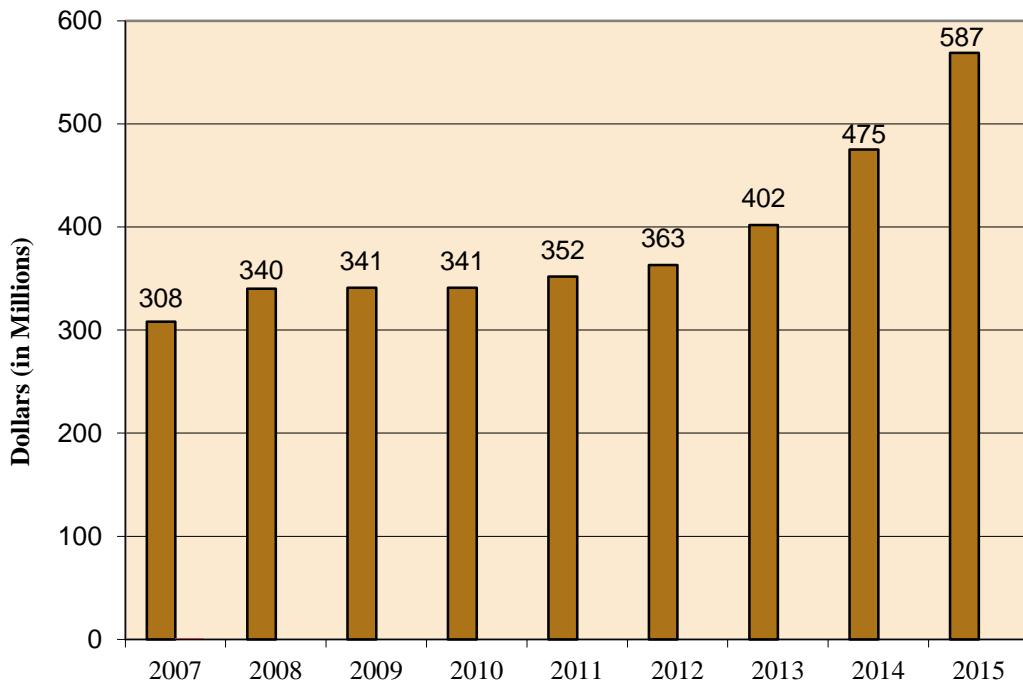


### Property Values

According to information obtained by Collin County Central Appraisal District, the certified assessed value in the City of Melissa is approximately \$587 million, an overall increase of \$112 million or 24 percent (24%) from the preceding year. From a historical perspective, assessed property values have increased \$279 million since 2007, as illustrated in the following chart:

## CITY OF MELISSA ANNUAL BUDGET FY2015-16

### PROPERTY VALUES



### Proposed Tax Rate

Property tax is by far the largest source of revenue in the City of Melissa General Fund. Property tax is collected by Collin County and distributed to the City. The City's property tax is proposed to **remain at the rate of \$.61 for 2015 for the eighth year in a row**. The average single family home value is estimated at \$225,664, an increase of \$207,392 in the previous year. The City experienced a 13.16% 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

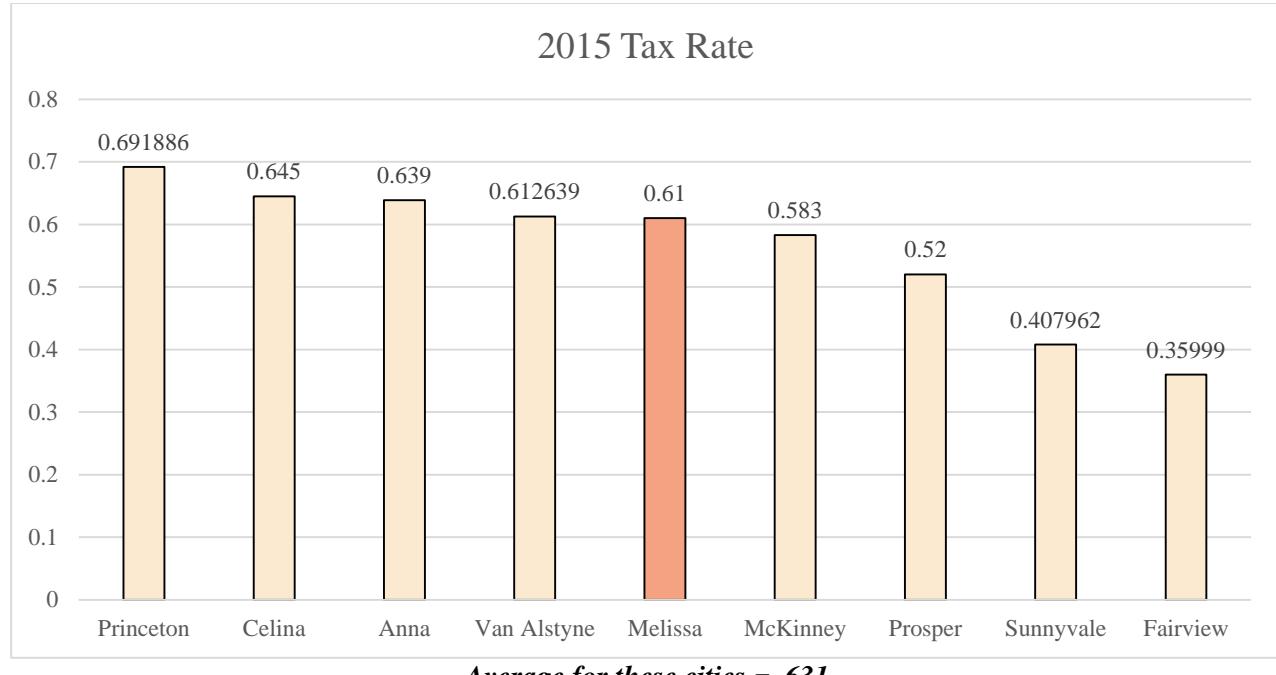
Tax Year	Tax Rate	Valuation (\$)
2009	0.61	341,000,000
2010	0.61	341,000,000
2011	0.61	352,000,000
2012	0.61	363,000,000
2013	0.61	402,000,000
2014	0.61	475,000,000
2015	0.61	587,000,000

Table of Typical City Tax Bill			
	Average Home Value	City Tax	Difference Annually
FY 2016	\$225,664	\$1,376.55	<b>\$113.85</b>
FY 2015	\$207,000	\$1,262.70	

## CITY OF MELISSA ANNUAL BUDGET FY2015-16

As you can see in the chart below, Melissa's tax rate is very competitive in comparison to other cities within the area.



### FISCAL YEAR 2015 TAX RATES

City	O&M	I&S	Total
Princeton	0.473987	0.217899	0.691886
Van Alstyne	0.467868	0.144771	0.612639
Celina	0.433512	0.211488	0.645
Anna	0.532341	0.106659	0.639
<b>Melissa</b>	<b>0.478910</b>	<b>0.131090</b>	<b>0.610</b>
McKinney	0.409973	0.173027	0.583
Prosper	0.361074	0.158926	0.520
Sunnyvale	0.339207	0.068755	0.407962
Fairview	0.225858	0.134141	0.35999

## CITY OF MELISSA ANNUAL BUDGET FY2015-16

### Sales Tax

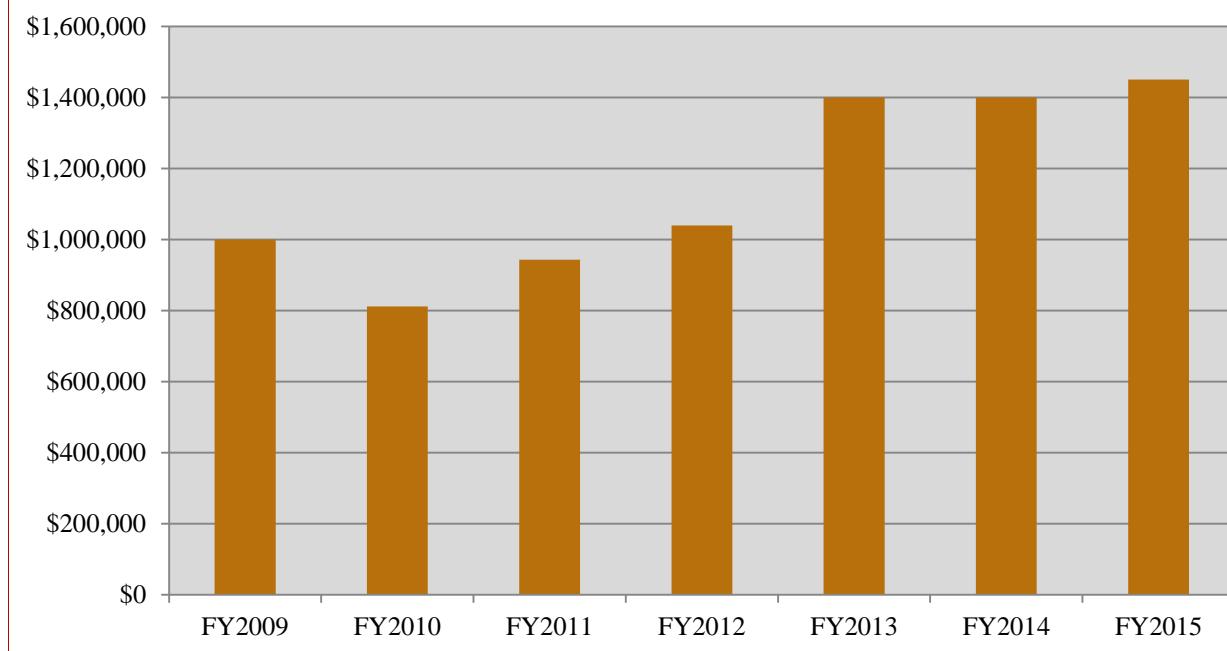
*(15% of Total Revenues)*

Sales Tax is the second largest source of revenue to the City's General Fund, making up \$810,000 or 15% of total revenues. The City's portion of sales tax is actually split between the 4A and 4B corporations, making the total projected sales tax collected by the City approximately \$1,620,000.



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.

### GENERAL FUND *Sales Tax Receipts* Comparison to Previous Year



## **CITY OF MELISSA ANNUAL BUDGET FY2015-16**

### **General Fund Expenditures**

The General Fund budget, \$5,316,283 for FY16, is approximately 12% more than the original FY15 budget and is prioritized as follows:

<b>Function</b>	<b>General Fund Total</b>	<b>Percentage of Total</b>
Police	\$ 1,043,950	20%
Non-Departmental	\$ 833,125	15%
Fire	\$ 947,587	18%
Administration	\$ 621,896	12%
Development & Neighborhood Services	\$ 661,750	13%
Parks	\$ 388,377	7%
Municipal Court	\$ 323,967	6%
Streets	\$ 189,906	4%
Library	\$ 228,280	4%
Building Maintenance	\$ 77,445	1%

# CITY OF MELISSA ANNUAL BUDGET FY2015-16

## Personnel Services Overview

The total Personnel Services account for 47% of the General Fund budget. Since FY08, the City's personnel schedule has remained very stable, with a few positive changes in employees. It is the collective direction that the City offers services to which this personnel schedule can provide and look to alternative service delivery methods (i.e. contracting, regional opportunities) to expand the services offered. This budget adds one (1) FTE in Parks, three (3) FTEs in Fire, one (1) PTE in Permits, one (1) PTE in Library and additional hours for use in Fire and Library.

General Fund	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16
Non-Departmental	0	0	0	0	0	0	0	0
Administration	4.0	4.0	4.0	4.0	4.5	4.5	5.0	5.0
Building Maintenance	.5	0	0	0	0	0	0.0	0.0
Dev & Neighborhood Services	3.0	3.0	3.0	3.0	2.0	2.0	2.0	2.5
Fire	1.5	1.5	2.0	2.0	4.5	5.0	5.0	9.0
Library	2.5	2.0	2.0	2.0	2.0	3.0	3.5	4.0
Municipal Court	2.5	2.5	2.0	2.0	2.5	2.5	1.5	1.5
Parks	1.0	1.0	1.0	1.0	1.0	1.0	1.0	2.0
Police	9.0	9.5	9.5	9.5	10	11	11	11
Streets	1.0	1.0	1.0	1.0	.5	.5	0.5	0.5
<b>General Fund Total</b>	<b>25</b>	<b>24.5</b>	<b>24.5</b>	<b>24.5</b>	<b>27.0</b>	<b>29.5</b>	<b>29.5</b>	<b>35.5</b>

## Operations Overview

The Operational line items cover all associated costs for providing services and conducting the normal course of business. The line items total 49% of the General Fund budget, an equivalent level with the previous year. Several service and personnel expansions were approved in the FY16 budget, mainly those related to beautification and cleanliness, safety, and community engagement within the community to help meet City Council's priorities.

## Capital Overview

Capital line items cover large, one-time purchases or the cost for the payment for large pieces of equipment or vehicles over time. In FY16, 4% of the General Fund budget is allocated to routine capital purchases, consisting of annual payments for equipment such as patrol cars and fire apparatus. Exclusive of the continual cost for previous purchases, the FY16 budget is proposing the purchase of digital radios for Fire and Police and Phase 1 of improved library space.

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 FY16 budget did not anticipate any new capital infrastructure projects being initiated, and thus no additional budgetary impacts are contemplated at this point.

# CITY OF MELISSA ANNUAL BUDGET FY2015-16

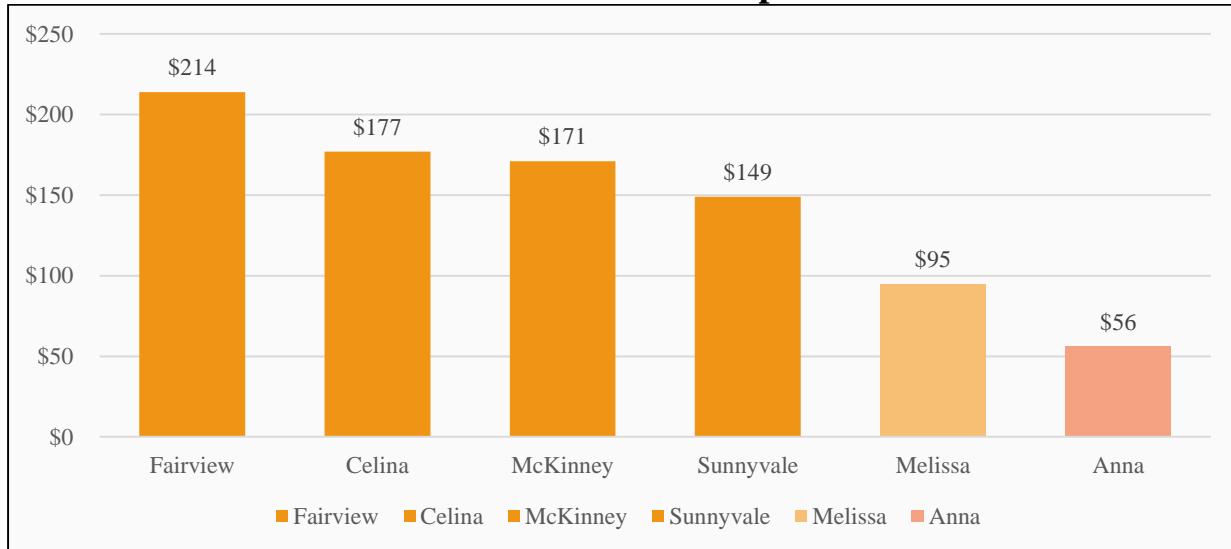
## Debt Management

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 \$2,104,575 in the General Debt Services Fund budget. Funding sources include general taxes, 4A and 4B contributions, TIF Fund and Road Impact Fees.

It is again important to note how Melissa stands in comparison with area cities on the debt rate. The chart below illustrates how the City of Melissa compares to area cities in the debt per capita calculation\*. (\*less City Hall debt)

**2015 Annual Debt Per Capita Cost**



## Reserve Funds

The City will end FY16 with approximately 122 days of operating Fund Balance (FB). In FY16, 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 \$129,000 to this fund. The City's improved bond rating is a direct result of the growth of UFB and is important to protect.

Fund	Estimated Beginning Fund Balance	Projected Revenues	Projected Expenditures	Designed Fund Balances	Estimated Ending Fund Balance
General Fund	\$1,889,911	\$5,445,517	\$5,316,283	\$106,533	\$2,019,145

## TIF Transfer

The policy decision to begin construction of the new City Hall facility 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 FY16, the City will transfer approximately \$180,000 from the General Fund and \$160,000 from the Water Fund to the TIF fund. Any additional funds contributed to the TIF fund helps the City minimize the risk the City Hall project has on the future tax rate, and thus this philosophy is highly recommended to continue when appropriate and possible.

# 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 FY16, water sales are estimated to be approximately \$2,756,137 and wastewater revenues are estimated at \$1,375,394. The North Texas Municipal Water District (NTMWD) delivers water to the City and treats its wastewater as well. Current wholesale rates for water and sewer will be increased by NTMWD, and a portion of these increases are historically passed on to the customer to cover the delivery and treatment charges. Due to the fluidity in sales and costs paid by Melissa, water and wastewater rates are reviewed annually through a water rate study to ensure the rates generate the needed revenue to cover the costs of both the water and wastewater system.

Overall, the City anticipates steady growth in meters in FY16 and assumes a slight decrease in per meter usage due to customer conservation efforts.



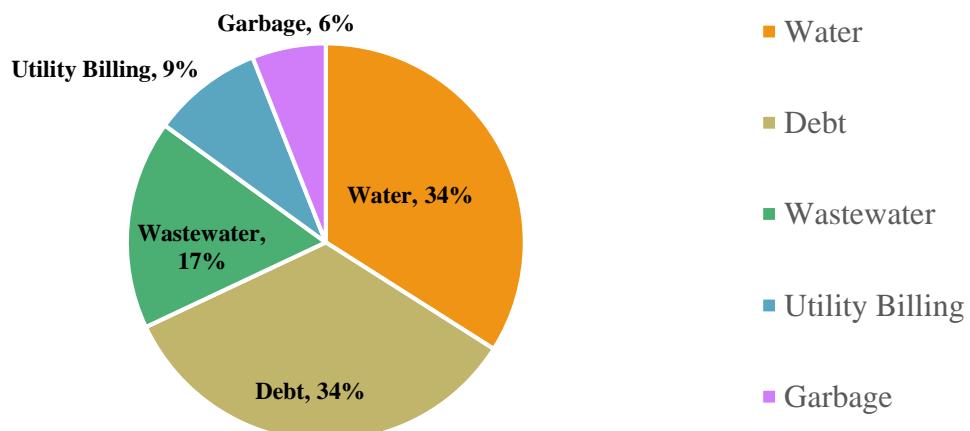
## Expenditures

The FY16 budget reflects an increase in water costs due to an anticipated volume of water consumed, as well as the increased wholesale cost and wastewater treatment costs from the District.

The Water Fund Budget is distributed as follows:

Function	Enterprise Fund Total	Percentage of Total
Water	\$1,725,851	34%
Debt	\$1,696,663	34%
Wastewater	\$870,992	17%
Utility Billing	\$407,558	9%
Garbage	\$303,000	6%

## Water Fund Budget



# CITY OF MELISSA ANNUAL BUDGET FY2015-16

## Personnel Services Overview

Personnel Services account for 10% of the Enterprise Fund budget. No additional staff was requested with the new Automatic Meter Infrastructure (AMI) system funded and future installation and implementation.

Enterprise Fund	FY10	FY11	FY12	FY13	FY14	FY15	FY16
Water/Wastewater	4.0	4.0	4.0	4.5	4.5	4.5	4.5
Utility Billing	3.0	3.0	3.0	3.0	3.5	3.5	3.5
<b>Enterprise Fund Total</b>	<b>7.0</b>	<b>7.0</b>	<b>7.0</b>	<b>7.5</b>	<b>8.0</b>	<b>8.0</b>	<b>8.0</b>

## Operations Overview

The Operational line items cover all associated costs for providing services and conducting the normal course of business. The line items total 60% of the Water Fund budget, a slight increase over the previous year. We are proposing an expansion of services with the Automatic Meter Infrastructure (AMI) installation, an investment in technology that will allow better customer management and education of their water usage.

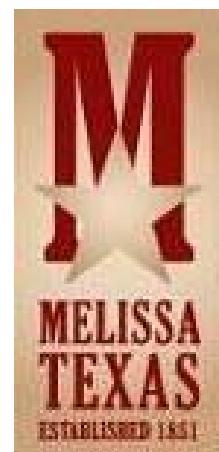
## Capital Purchases/Improvements

Capital line items cover large, one-time purchases or the cost for the payment of large pieces of equipment or vehicles over time. In FY16, 1% of the Enterprise Fund budget is allocated to routine capital purchases.

This year represents the eighth 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.

No new water or wastewater projects are proposed for FY16. All existing Capital Improvement projects are listed within the CIP section of this document.

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# Financial Summary

*General Fund Summary*  
*Water Fund Summary*



# CITY OF MELISSA ANNUAL BUDGET FY2015-16

## Total Funds Budget Overview

<b>City of Melissa Total Funds Budget Overview</b>							
Description	Actual FY11	Actual FY12	Actual FY13	Actual FY14	Revised FY15	Estimated FY15	Adopted FY16
<b>REVENUES by Fund</b>							
General Fund	3,339,267	3,921,511	4,546,552	5,413,657	5,194,728	5,347,418	5,445,517
Water Fund	3,201,611	3,409,512	3,680,101	3,981,044	4,605,925	4,909,082	4,757,117
TIF #1	241,209	315,000	291,828	409,241	620,020	613,584	778,099
General Debt Svc Fund	1,308,264	1,214,003	1,536,600	1,578,783	1,544,798	1,613,533	2,104,575
Utility Debt Svc Fund	948,707	1,014,839	1,187,713				
Transportation Construction Fund	13,163		823,126	486,250	-	-	-
Utility Construction Fund	260,178	604,172	426,592	342,901	575,000	516,669	
Park Construction Fund						12,280	
City Hall Construction Fund					-	20	-
<b>Total Revenues</b>	<b>9,312,399</b>	<b>10,479,037</b>	<b>12,492,512</b>	<b>12,211,876</b>	<b>12,540,471</b>	<b>13,012,586</b>	<b>13,085,308</b>
Bond Proceeds			7,845,746	2,109,134		12,296,350	
Grant Proceeds		963,581			-		-
Other					-		-
<b>TOTAL</b>	<b>9,312,399</b>	<b>11,442,618</b>	<b>20,338,258</b>	<b>14,321,010</b>	<b>12,540,471</b>	<b>25,308,935</b>	<b>13,085,308</b>
<b>APPROPRIATIONS by Fund</b>							
General Fund	3,335,107	3,871,644	4,520,018	5,395,302	5,089,124	5,217,640	5,316,283
Water Fund	2,847,323	3,165,283	3,386,479	2,469,932	3,143,496	3,457,383	3,304,401
TIF #1	440,114	443,364	341,645	436,583	740,751	732,316	740,026
General Debt Svc Fund	1,282,243	1,194,716	1,442,330	1,538,018	1,544,798	1,544,798	2,104,575
Utility Debt Svc Fund	948,707	1,023,713	1,150,330	1,441,366	1,607,334	1,586,842	1,696,663
Transportation Construction Fund	627,520	1,547,743	1,796,014	547,731	22,899	200,989	-
Utility Construction Fund	396,242	1,407,959	456,238	2,577,968	7,448,604	5,213,523	
Park Construction Fund						431,144	
City Hall Construction Fund	48,494	5,071	889	6,130		18,596	
<b>Total Appropriations</b>	<b>9,925,750</b>	<b>12,659,493</b>	<b>13,093,943</b>	<b>14,413,030</b>	<b>19,597,006</b>	<b>18,403,231</b>	<b>13,161,948</b>
<b>Estimated Fund Balances**</b>							
General Fund	\$ 1,395,664	\$ 1,457,296	\$ 1,483,830	\$ 1,505,467		\$ 1,889,911	\$ 2,019,145
Water Fund	\$ 741,935	\$ 976,007	\$ 1,287,056	\$ 1,356,802		\$ 1,221,659	\$ 977,712
TIF #1	\$ 379,872	\$ 251,508	\$ 201,692	\$ 201,275		\$ 82,542	\$ 120,614
General Debt Svc Fund			\$ 162,268	\$ 203,033		\$ 263,510	\$ 263,510
Utility Debt Svc Fund			\$ -	\$ -		\$ -	\$ -
Transportation Construction Fund			\$ 577,995			\$ 2,494,583	\$ 503,389
Road Escrow Funds			\$ 277,785			\$ 281,085	\$ 284,685
Road Impact Funds			\$ 1,092,725			\$ 1,889,877	\$ 1,743,735
Utility Construction Fund			\$ 4,245,760			\$ 2,746,976	\$ -
Water/Wastewater Tap Fee Funds			\$ 1,548,275			\$ 830,968	
Water/Wastewater Impact Fee Funds			\$ 319,429			\$ 579,158	\$ 490,589
City Hall Construction Fund			\$ 18,576			\$ -	\$ -
Park Construction Fund							

# CITY OF MELISSA ANNUAL BUDGET FY2015-16

## General Fund Summary

City of Melissa General Fund Summary							
Description	Actual FY11	Actual FY12	Actual FY13	Actual FY14	Revised FY15	Estimated FY15	Adopted FY16
<b>REVENUES</b>							
Current Property Taxes	1,380,508	1,398,423	1,479,059	1,598,838	1,997,618	1,997,817	2,419,906
Delinquent Property Taxes	15,971	14,098	47,451	19,844	43,000	42,510	20,000
Penalties & Interest	16,492	16,038	20,328	11,689	15,000	14,753	12,000
Fines	521,125	567,255	443,317	542,946	525,000	547,993	520,000
Sales Tax	471,926	640,758	703,708	830,043	815,000	821,537	810,000
Franchise Fees/Taxes	216,624	246,857	254,621	282,327	306,000	306,194	310,000
Licenses & Permits	232,417	390,024	406,478	548,807	667,000	771,681	531,000
Fire Department Insurance Reimbursement		-	-	19,692	22,000	21,964	15,000
Platting & Development	2,056	27,035	142,844	186,459	186,150	182,809	276,675
Lease Revenue	68,700	73,789	83,363	85,158	91,403	95,742	106,729
Transfer In	213,564	218,892	236,474	271,567	328,000	341,772	270,000
Interest	30,158	29,486	18,214	10,014	18,000	14,808	10,000
Park Maintenance/Support	44,921	46,260	45,905	46,600	67,150	69,524	70,000
Fire Dept/Collin County	22,256	31,136	31,902	42,776	42,776	41,161	42,776
Misc Income			105,490	11,982	8,800	16,448	
Collin County/ Library	16,018	18,295	15,539	15,995	16,331	12,248	16,331
Library Donations	2,595	1,595	2,315	5,812	1,600	2,625	1,600
Lone Star Grant/Library	4,501				-		-
Library Grant					-		-
Lease Purchase Proceeds					-		-
Grant Proceeds	4,500		28,671	7,789	5,300	5,314	-
Bond Proceeds		108,515			-		-
Road Escrow Funds			400,219	364,425			
Road Impact Funds				465,707	22,000	22,080	
Other Revenue	74,936	93,054	80,654	45,187	16,600	18,438	13,500
Fund Balance Contribution					-		-
<b>Total Revenues</b>	<b>3,339,268</b>	<b>3,921,511</b>	<b>4,546,552</b>	<b>5,413,657</b>	<b>5,194,728</b>	<b>5,347,418</b>	<b>5,445,517</b>
<b>APPROPRIATIONS</b>							
Administration	549,311	547,291	628,572	1,431,848	710,133	711,128	621,896
Non-Departmental	428,807	562,717	1,052,384	727,498	802,907	783,790	833,125
Development & Neighborhood Services	302,671	383,688	493,025	701,637	677,931	738,468	661,751
Parks	240,816	241,709	244,587	251,887	390,001	435,784	388,378
Municipal Court	358,655	357,495	304,688	341,120	321,485	333,694	323,966
Police	690,985	839,802	780,073	855,888	995,511	970,006	1,043,949
Streets	219,289	279,310	229,884	247,761	262,061	257,370	189,906
Fire	383,741	494,668	574,065	610,383	675,056	683,822	947,587
Library	113,660	114,253	138,640	156,611	169,049	165,243	228,280
Building Maintenance	47,173	50,711	74,100	70,670	84,990	138,335	77,445
<b>Total Appropriations</b>	<b>3,335,108</b>	<b>3,871,644</b>	<b>4,520,018</b>	<b>5,395,303</b>	<b>5,089,124</b>	<b>5,217,640</b>	<b>5,316,283</b>

# CITY OF MELISSA ANNUAL BUDGET FY2015-16

## General Fund Summary by Category

City of Melissa General Fund Summary by Category							
Description	Actual FY11	Actual FY12	Actual FY13	Actual FY14	Revised FY15	Estimated FY15	Adopted FY16
<b>REVENUES</b>							
Current Property Taxes	1,380,508	1,398,423	1,479,059	1,598,838	1,997,618	1,997,817	2,419,906
Delinquent Property Taxes	15,971	14,098	47,451	19,844	43,000	42,510	20,000
Penalties & Interest	16,492	16,038	20,328	11,689	15,000	14,753	12,000
Fines	521,125	567,255	443,317	542,946	525,000	547,993	520,000
Sales Tax	471,926	640,758	703,708	830,043	815,000	821,537	810,000
Franchise Fees/Taxes	216,624	246,857	254,621	282,327	306,000	306,194	310,000
Licenses & Permits	232,417	390,024	406,478	548,807	667,000	771,681	531,000
Fire Department Insurance Reimbursement		-	-	19,692	22,000	21,964	15,000
Platting & Development	2,056	27,035	142,844	186,459	186,150	182,809	276,675
Lease Revenue	68,700	73,789	83,363	85,158	91,403	95,742	106,729
Transfer In	213,564	218,892	236,474	271,567	328,000	341,772	270,000
Interest	30,158	29,486	18,214	10,014	18,000	14,808	10,000
Park Maintenance/Support	44,921	46,260	45,905	46,600	67,150	69,524	70,000
Fire Dept/Collin County	22,256	31,136	31,902	42,776	42,776	41,161	42,776
Misc Income			105,490	11,982	8,800	16,448	
Collin County/ Library	16,018	18,295	15,539	15,995	16,331	12,248	16,331
Library Donations	2,595	1,595	2,315	5,812	1,600	2,625	1,600
Lone Star Grant/Library	4,501				-		-
Library Grant					-		-
Lease Purchase Proceeds					-		-
Grant Proceeds	4,500		28,671	7,789	5,300	5,314	-
Bond Proceeds		108,515			-		-
Road Escrow Funds			400,219	364,425			
Road Impact Funds				465,707	22,000	22,080	
Other Revenue	74,936	93,054	80,654	45,187	16,600	18,438	13,500
Fund Balance Contribution					-		-
<b>Total Revenues</b>	<b>3,339,268</b>	<b>3,921,511</b>	<b>4,546,552</b>	<b>5,413,657</b>	<b>5,194,728</b>	<b>5,347,418</b>	<b>5,445,517</b>
<b>APPROPRIATIONS</b>							
Personnel Services	1,468,673	1,577,497	1,634,686	1,845,339	1,845,339	2,080,900	2,496,899
Operations	1,710,531	2,069,593	2,731,401	3,422,473	3,422,474	2,904,851	2,597,940
Capital	155,903	212,789	131,632	105,927	105,926	182,343	191,030
IT Computer Replacement		11,766	22,299	21,564	21,564	49,546	30,414
<b>Total</b>	<b>3,335,107</b>	<b>3,871,645</b>	<b>4,520,018</b>	<b>5,395,303</b>	<b>5,395,303</b>	<b>5,217,640</b>	<b>5,316,283</b>

## CITY OF MELISSA ANNUAL BUDGET FY2015-16

### Water Fund Summary

City of Melissa Water Fund Summary							
Description	Actual FY11	Actual FY12	Actual FY13	Actual FY14	Revised FY15	Estimated FY15	Adopted FY16
<b>REVENUES</b>							
Water Sales	1,972,265	2,081,839	2,357,982	2,283,178	2,634,640	2,783,334	2,756,137
Meter Installation Fee	1,550	3,000	6,850	19,200	16,000	16,907	-
Penalties & Reconnects	49,500	48,221	56,508	58,745	85,000	81,036	75,000
Water Tap Fees	160,000						
Meter Sales				1,662		1,392	
Sewer Sales	590,184	687,679	857,450	1,105,205	1,309,039	1,312,923	1,375,394
Sewer Use - City of Anna	203,534	316,077	125,593	4,769	12,000	439	
Sewer Tap Fees							
Garbage Sales	165,462	175,904	194,132	210,722	230,000	231,908	230,000
Garbage Administration	49,238	52,398	57,888	58,745	69,000	69,522	70,000
Bond Proceeds							
Interest	4,349	22,514	5,567	3,346	4,000	4,070	5,000
Franchise fees	5,189	6,163	8,487	7,270	12,000	12,615	5,000
Misc Income	341	15,718	9,644	190	5,800	166,489	12,000
4A/4B Throckmorton Sewer Participation				228,012	228,446	228,446	228,586
Transfer In							
<b>Total Revenues</b>	<b>3,201,612</b>	<b>3,409,512</b>	<b>3,680,101</b>	<b>3,981,044</b>	<b>4,605,925</b>	<b>4,909,081</b>	<b>4,757,117</b>
<b>APPROPRIATIONS</b>							
Water	1,647,852	1,274,782	1,358,364	1,721,319	1,663,249	1,842,576	1,722,851
Wastewater	758,400	672,167	603,130	219,293	895,124	1,012,679	870,992
Garbage	224,373	219,175	246,833	274,007	302,000	302,695	303,000
Utility Billing	217,150	221,520	218,035	254,710	283,122	299,432	407,558
Debt		777,639	960,117	1,441,366	1,607,335	1,586,842	1,696,663
<b>Total</b>	<b>2,847,775</b>	<b>3,165,283</b>	<b>3,386,479</b>	<b>3,910,695</b>	<b>4,750,830</b>	<b>5,044,224</b>	<b>5,001,064</b>

# CITY OF MELISSA ANNUAL BUDGET FY2015-16

## Fund Balances

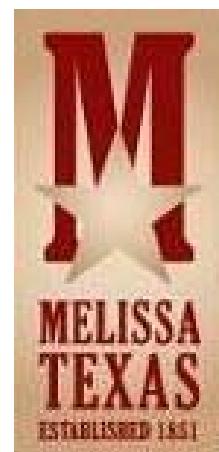
<b>City of Melissa Fund Balances</b>							
Description	Actual FY11	Actual FY12	Actual FY13	Actual FY14	Revised FY15	Estimated FY15	Adopted FY16
<b>General Fund</b>							
Beginning Fund Balance	1,391,503	1,395,664	1,457,296	1,483,830	1,505,467	1,505,467	1,889,911
Appropriations to Operating Budget		-	-	-	-	-	-
Designated Funds					254,666	254,666	106,533
Undesignated Funds	4,161	61,632	26,534	21,637	45,604	129,778	129,234
<b>ENDING FUND BALANCE</b>	<b>1,395,664</b>	<b>1,457,296</b>	<b>1,483,830</b>	<b>1,505,467</b>	<b>1,805,737</b>	<b>1,889,911</b>	<b>2,019,145</b>
# of Days of Operating Funds	127	120	120	117	117	117	122
Includes:							
Court Building Security Fund	24,251	31,124	35,339	40,942	3,706	3,706	7,406
Court Technology Fund	24,083	33,243	38,059	43,902	50,372	50,372	27,872
Designated IT Replacment Fund		57,121	53,627	63,855	95,174	95,174	145,507
City Hall R&R Fund			10,000	25,000	40,000	40,000	55,000
Designated Capital Project Fund				40,000	270,000	270,000	330,000
<b>Water Fund</b>							
Beginning Fund Balance	446,851	741,935	976,007	1,287,056	1,356,802	1,356,802	1,221,659
Appropriations to Operating Budget					50,848	135,143	243,947
Undesignated Funds	295,084	234,072	311,049	69,746			
<b>ENDING FUND BALANCE</b>	<b>741,935</b>	<b>976,007</b>	<b>1,287,056</b>	<b>1,356,802</b>	<b>1,305,954</b>	<b>1,221,659</b>	<b>977,712</b>
# of Days of Operating Funds	88	104	131	120	107	100	71
<b>TIF Fund</b>							
Beginning Fund Balance	578,776	379,872	251,508	201,691	201,275	201,275	82,543
Appropriations	198,904	128,364	49,817	416	118,732	118,732	
Additions to Fund		-	-	-	-	-	38,072
<b>ENDING FUND BALANCE</b>	<b>379,872</b>	<b>251,508</b>	<b>201,691</b>	<b>201,275</b>	<b>82,543</b>	<b>82,543</b>	<b>120,615</b>
<b>Transportation Construction Fund</b>							
Beginning Fund Balance							2,494,583
Appropriations							1,991,194
Undesignated Funds							-
<b>ENDING FUND BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>503,389</b>
<b>Road Impact Fee Funds</b>							
Beginning Fund Balance	41,320	241,989	704,929	1,022,242		1,092,725	1,889,876
Appropriations		-	-	484,808	-		146,142
Additions to Fund	200,669	462,940	317,313	555,291		797,151	
<b>ENDING FUND BALANCE</b>	<b>241,989</b>	<b>704,929</b>	<b>1,022,242</b>	<b>1,092,725</b>	<b>-</b>	<b>1,889,876</b>	<b>1,743,734</b>
<b>Road Escrow Funds</b>							
Beginning Fund Balance	1,870,732	1,838,364	1,838,364	619,509		277,785	281,085
Appropriations	32,368		1,222,455	345,324	-		
Additions to Fund			3,600	3,600		3,300	3,600
<b>ENDING FUND BALANCE</b>	<b>1,838,364</b>	<b>1,838,364</b>	<b>619,509</b>	<b>277,785</b>	<b>-</b>	<b>281,085</b>	<b>284,685</b>
<b>Utility Construction Fund</b>							
Beginning Fund Balance		-	-	-	-	-	2,746,976
Appropriations		-	-	-	-	-	2,746,976
Additions to Fund		-	-	-	-	-	-
<b>ENDING FUND BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## CITY OF MELISSA ANNUAL BUDGET FY2015-16

### Fund Balances cont'd

Description	Actual FY11	Actual FY12	Actual FY13	Actual FY14	Revised FY15	Estimated FY15	Adopted FY16
<b><u>Water/Wastewater Tap Fund</u></b>							
Beginning Fund Balance		-	-	-	-	-	830,967
Appropriations		-	-	-	-	-	-
Additions to Fund		-	-	-	-	-	-
<b>ENDING FUND BALANCE</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>830,967</b>
<b><u>Water/Wastewater Impact Fee Funds</u></b>							
Beginning Fund Balance	23,900	77,015	159,234	203,355		318,638	579,127
Appropriations		-	-	19,101	-	100,000	88,538
Additions to Fund	53,115	82,219	44,121	134,384		360,489	-
<b>ENDING FUND BALANCE</b>	<b>77,015</b>	<b>159,234</b>	<b>203,355</b>	<b>318,638</b>	<b>-</b>	<b>579,127</b>	<b>490,589</b>

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# Department Summaries

*Non-Departmental*

*Administration*

*Development & Neighborhood Services*

*Parks Department*

*Municipal Court*

*Police Department*

*Streets Department*

*Fire Department*

*Library Department*

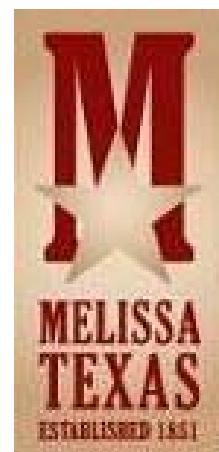
*Building Maintenance*

*Water/Wastewater Department*

*Utility Billing Department*



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## Non-Departmental Summary

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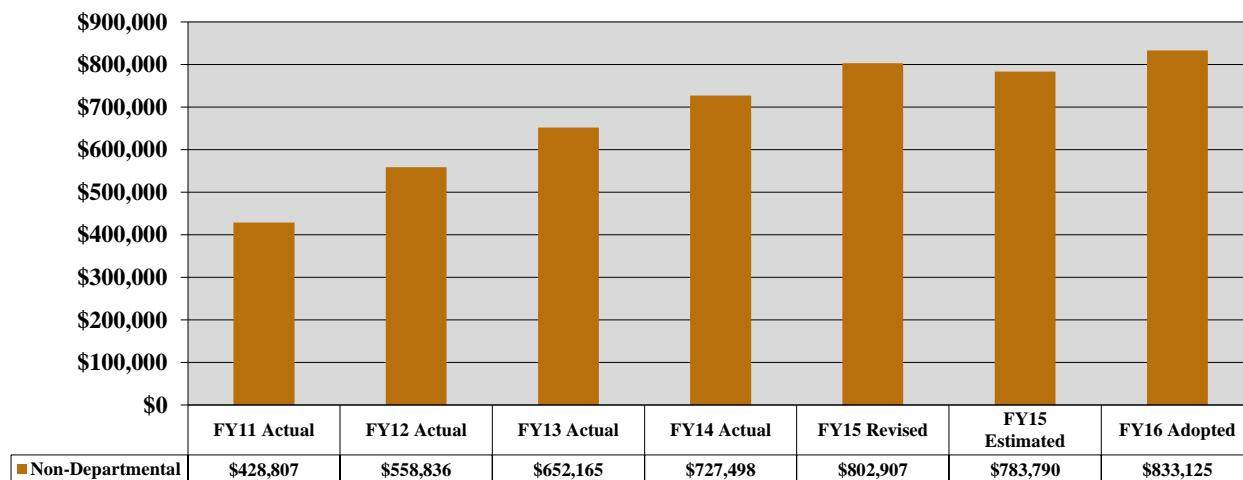
### PURPOSE STATEMENT:

*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.*

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**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 transfers into the TIF Fund.

### Non-Departmental Budget Summary 2011-2016



### DEPARTMENT EXPENDITURES:

ITEM	FY14 Actual	FY15 Estimated	FY16 Adopted
Personnel	\$ 0	\$ 0	\$ 0
Operations	\$720,303	\$763,281	\$813,205
IT Computer Replacement Program	\$ 7,195	\$ 20,509	\$ 19,920
<b>TOTAL</b>	<b>\$727,498</b>	<b>\$783,790</b>	<b>\$ 833,125</b>

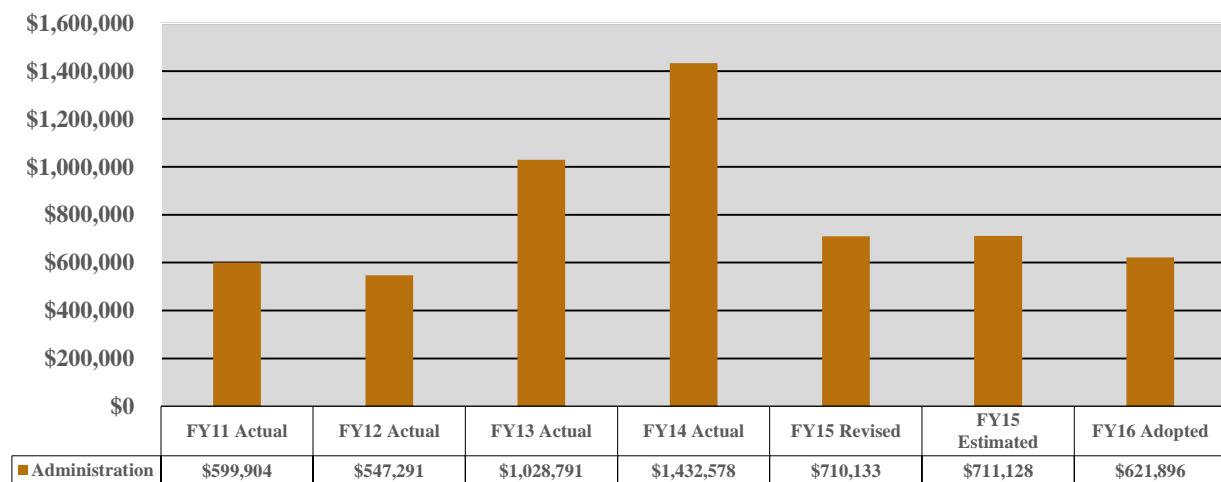
## Administration Summary

### 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 2011-2016



### DEPARTMENT EXPENDITURES:

ITEM	FY14 Actual	FY15 Estimated	FY16 Adopted
Personnel	\$464,273	\$533,148	\$ 523,804
Operations	\$966,572	\$ 175,501	\$ 95,014
IT Computer Replacement Program	\$1,733	\$2,479	\$3,078
<b>TOTAL</b>	<b>\$1,432,578</b>	<b>\$711,128</b>	<b>\$621,896</b>

## CITY OF MELISSA ANNUAL BUDGET FY2015-16

### 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:

	FY14	FY15	FY16
<b>City Manager</b>	1	1	1
<b>Finance Director</b>	1	1	1
<b>City Secretary</b>	1	1	1
<b>Human Resources Coordinator</b>	1	1	1
<b>Administrative Assistant (PT)</b>	1	2	2
<b>FULL TIME</b>	<b>4</b>	<b>4</b>	<b>4</b>
<b>PART TIME</b>	<b>1</b>	<b>2</b>	<b>2</b>



**Texas Comptroller  
Leadership Circle**

KEY INDICATORS OF PERFORMANCE	FY14 ACTUAL	FY15 ESTIMATE	FY16 ADOPTED
<b>Successful completion of budget, strategic planning and comprehensive plan implementation.</b>	Yes	Yes	Yes
<b>% of General Fund Budgeted Revenues realized</b>	123%	100%	100%
<b>Fund Balance objectives (General Fund) achieved</b>	Yes	Yes	Yes
<b>GFOA Distinguished Budget Award</b>	Yes	Yes	Yes
<b>GFOA Excellence in Financial Reporting (CAFR) Award</b>	Yes	Yes	Yes

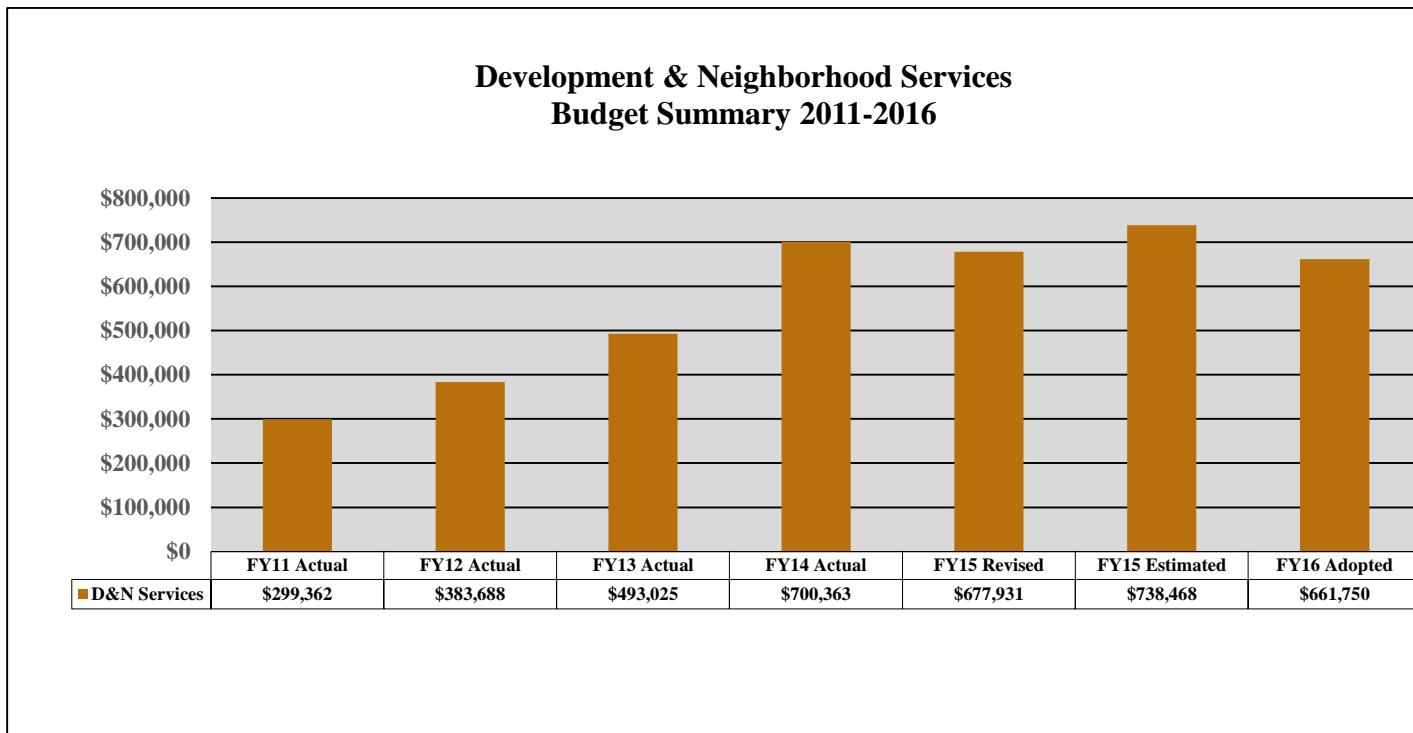
# CITY OF MELISSA ANNUAL BUDGET FY2015-16

## 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, permitting of the City. The overall Development and Neighborhood Services Budget line item/categorical increases reflect the maintenance of the services currently offered by the City of Melissa. Development & Neighborhood Services provides project assistance to citizens, builders & developers.



### **DEPARTMENT EXPENDITURES:**

ITEM	FY14 Actual	FY15 Estimated	FY16 Adopted
Personnel	\$123,050	\$137,593	\$ 155,108
Operations	\$577,024	\$600,542	\$504,931
IT Computer Replacement Program	\$289	\$333	\$1,711
<b>TOTAL</b>	<b>\$700,363</b>	<b>\$738,468</b>	<b>\$661,750</b>

### **GOALS & OBJECTIVES:**

- To respond to citizen's concerns in a timely manner.
- To maintain strong relationships with applicable boards and commission.

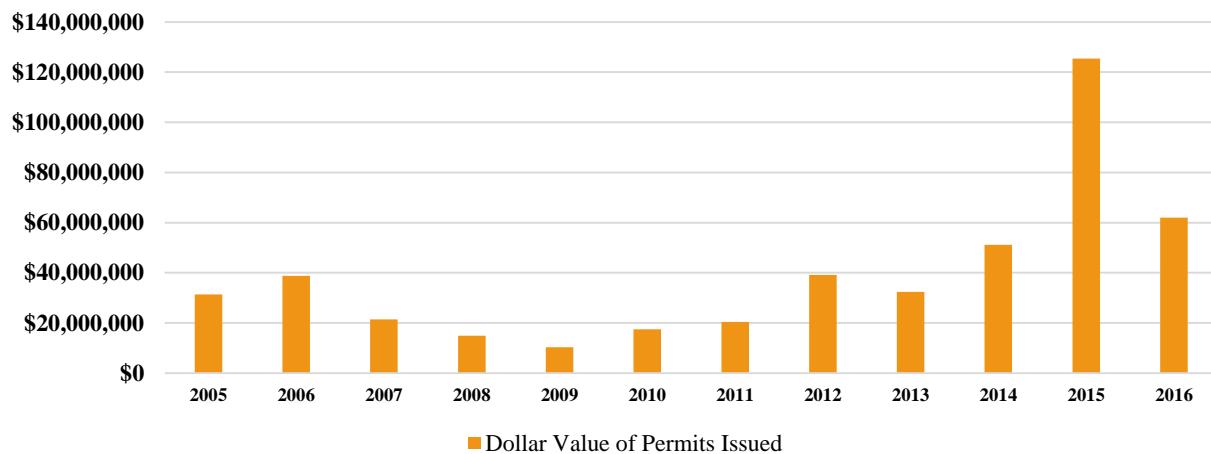
## CITY OF MELISSA ANNUAL BUDGET FY2015-16

### PERSONNEL SCHEDULE:

	<b>FY14</b>	<b>FY15</b>	<b>FY16</b>
<b>Development/Neighborhood Services Director</b>	1	1	1
<b>Permit Clerk</b>	1	1	1.5
<b>FULL TIME</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>PART TIME</b>	<b>0</b>	<b>0</b>	<b>1</b>

<b>KEY INDICATORS OF PERFORMANCE</b>	<b>FY14 ACTUAL</b>	<b>FY15 ESTIMATE</b>	<b>FY16 PROPOSED</b>
<b>Number of residential permits issued</b>	<b>264</b>	<b>334</b>	<b>301</b>
<b>Total # Permits Issued</b>	<b>822</b>	<b>1,023</b>	<b>700</b>
<b>Total Dollar Value of Permits Issued</b>	<b>\$51,138,518</b>	<b>\$125,448,452</b>	<b>\$62,000,000</b>

### Dollar Value of Permits Issued



# Parks Department Summary

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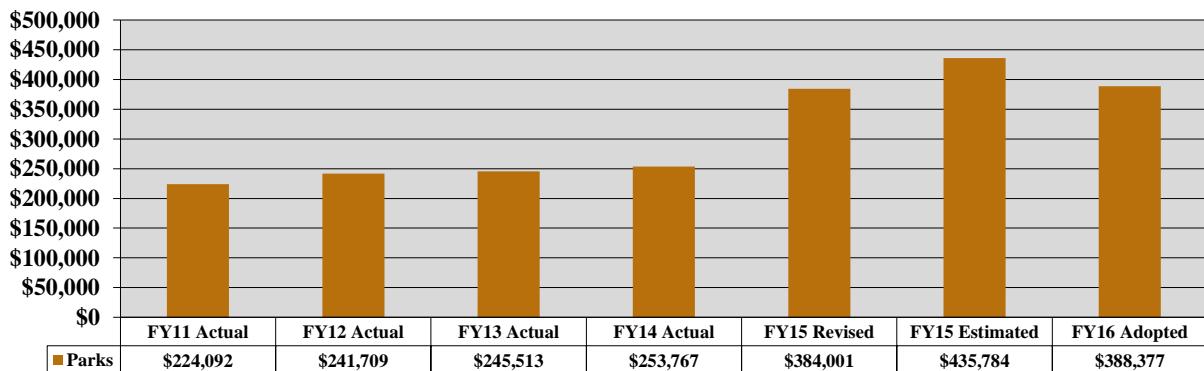
## PURPOSE STATEMENT:

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

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**SERVICE OVERVIEW:** The Parks Department maintains the grounds, playground equipment, and city recreation facilities. The Parks Department works as a liaison between the city and maintenance contractors. The overall Parks budget reflects an addition of one (1) employee and the line item/categorical increases reflect the maintenance of the services currently offered by the City of Melissa.

## Parks Department Budget Summary 2011-2016



## DEPARTMENT EXPENDITURES:

ITEM	FY14 Actual	FY15 Estimated	FY16 Adopted
Personnel	\$50,091	\$55,922	\$106,423
Operations	\$203,376	\$374,757	\$276,549
IT Computer Replacement Program	\$300	\$300	\$600
Capital	\$0	\$4,805	\$4,805
<b>TOTAL</b>	<b>\$253,767</b>	<b>\$435,784</b>	<b>\$388,377</b>

## PERSONNEL SCHEDULE:

	FY14	FY15	FY16
Maintenance Worker	1	1	2
<b>FULL TIME</b>	<b>1</b>	<b>1</b>	<b>2</b>
<b>PART TIME</b>	<b>0</b>	<b>0</b>	<b>0</b>

## CITY OF MELISSA ANNUAL BUDGET FY2015-16

### 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).

KEY INDICATORS OF PERFORMANCE	FY14 ACTUAL	FY15 REVISED	FY16 PROPOSED
% of Park Maintenance Completed On-Schedule	95%	95%	95%
% Time Spent on Special Projects (not maintenance-related)	20%	20%	20%
# of Park Rentals	65	15	40
# of Community Events	1	1	1
Acres of Parks/Grounds Maintained + Trails	33	33	33

# Municipal Court Summary

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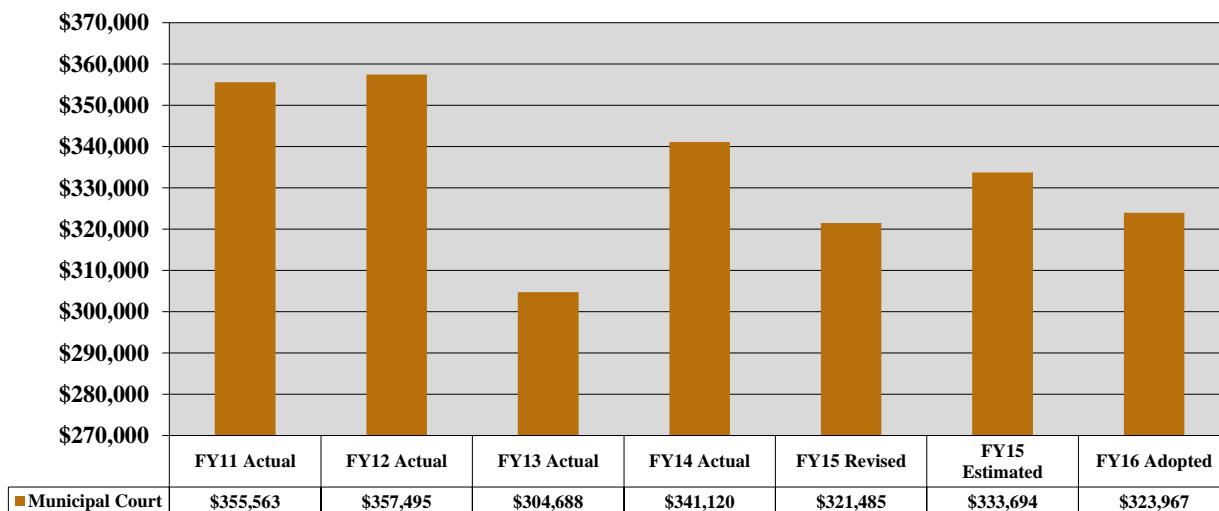
## PURPOSE STATEMENT:

*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.*

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**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 Budget Summary 2011-2016



## DEPARTMENT EXPENDITURES:

ITEM	FY2014 Actual	FY15 Estimated	FY16 Proposed
Personnel	\$125,768	\$120,425	\$125,205
Operations	\$215,352	\$213,269	\$198,762
IT Computer Replacement	\$0	\$0	\$0
Capital	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$341,120</b>	<b>\$333,694</b>	<b>\$323,967</b>

## CITY OF MELISSA ANNUAL BUDGET FY2015-16

### GOALS & OBJECTIVES:

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

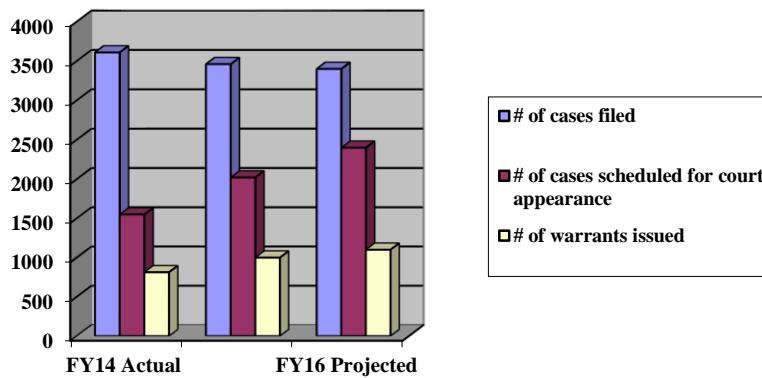
### PERSONNEL SCHEDULE:

	FY14	FY15	FY16
Court Administrator	1	1	1
Court Clerk (PT)	1	1	1
Warrant Officer (PT)	1	0	0
<b>FULL TIME</b>	1	1	1
<b>PART TIME</b>	2	1	1

\*PT Warrant Officer transitioned to FT Police Officer June, 2014

KEY INDICATORS OF PERFORMANCE	FY14 ACTUAL	FY15 ESTIMATE	FY16 PROJECTED
<b>Number of Warrants cleared</b>	579	600	625
<b>Warrants cleared through Warrant Round Up</b>	51	31	40
<b>Warrant Fine Revenue collected during Warrant Round Ups</b>	\$12,118	\$12,608	\$15,000

### ACTIVITY WORKLOAD



	FY14 Actual	FY15 Estimated	FY16 Proposed
# of cases filed	3,609	3,461	3,400
# of cases scheduled for court appearance	1,550	2,022	2,400
# of warrants issued	813	1,000	1,100
Municipal Court fine revenue retained by City	\$375,591	\$381,202	\$390,000

# Police Department Summary

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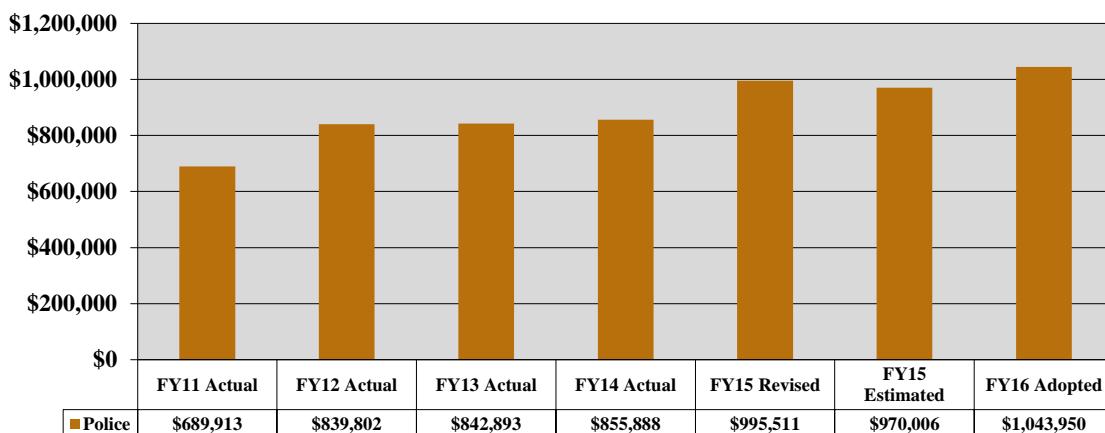
## PURPOSE STATEMENT:

*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 Budget reflects a continuation of the personnel schedule, but was able to adjust starting salaries in an effort to be competitive in Collin County and for retention of current staff. The line item/categorical increases reflect the maintenance of the services currently offered by the City of Melissa.

## Police Department Budget Summary 2011-2016



## DEPARTMENT EXPENDITURES:

ITEM	FY14 Actual	FY15 Estimated	FY16 Adopted
Personnel	\$677,857	\$774,978	\$841,358
Operations	\$116,685	\$124,577	\$122,122
IT Computer Replacement Program	\$6,971	\$9,239	\$10,745
Capital	\$54,375	\$61,212	\$69,725
<b>TOTAL</b>	<b>\$855,888</b>	<b>\$970,006</b>	<b>\$1,043,950</b>

# CITY OF MELISSA ANNUAL BUDGET FY2015-16

## 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.
- 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.

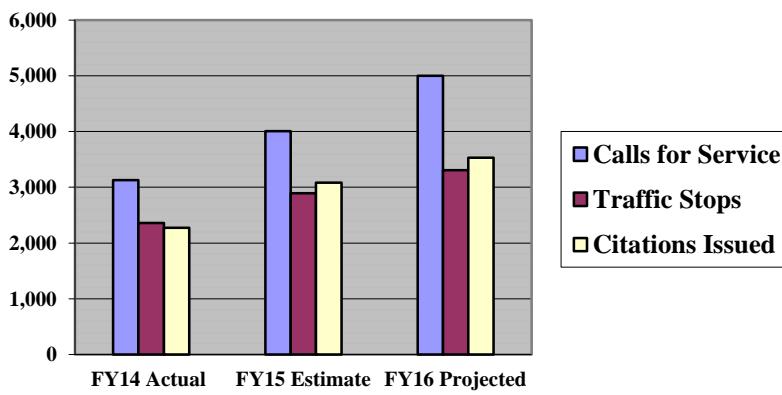


## PERSONNEL SCHEDULE:

	FY14	FY15	FY16
<b>Chief of Police</b>	1	1	1
<b>Captain</b>	1	1	1
<b>Sergeant</b>	1	1	1
<b>Corporal</b>	1	1	1
<b>Patrol Officer</b>	6	6	6
<b>Police Services Officer</b>	1	1	1
<b>Reserve Officer</b>	4	4	4
<b>FULL TIME OFFICER</b>	<b>11</b>	<b>11</b>	<b>11</b>
<b>PART TIME OFFICER</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>RESERVE OFFICER</b>	4	4	4

KEY INDICATORS OF PERFORMANCE	FY14 ACTUAL	FY15 ESTIMATE	FY16 PROJECTED
<b>Average Number Officer Initiated Calls as a % of Total Calls</b>	72%	70%	68%
<b>Calls Received/Cleared</b>	190/84 44%	241/68 38%	250/90 40%

## ACTIVITY WORKLOAD



	FY14 Actual	FY15 Estimate	FY16 Projected
Calls for Service	3,128	4,008	5,000
Traffic Stops	2,362	2,892	3,304
Citations Issued	2,274	3,084	3,528

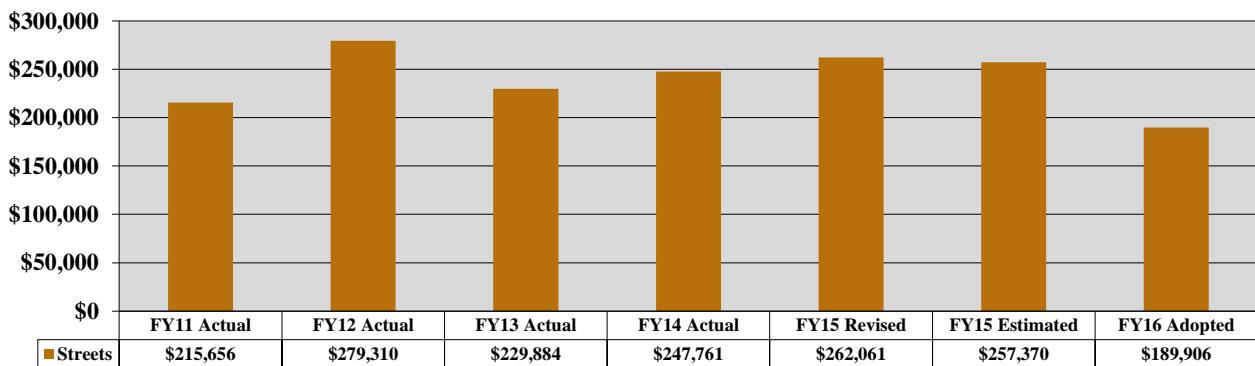
## Streets Department Summary

### 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 2011-2016



### DEPARTMENT EXPENDITURES:

ITEM	FY14 Actual	FY15 Estimated	FY16 Adopted
Personnel	\$27,716	\$24,277	\$33,106
Operations	\$220,045	\$233,093	\$156,800
<b>TOTAL</b>	<b>\$247,761</b>	<b>\$257,370</b>	<b>\$189,906</b>

### GOALS & OBJECTIVES:

- Respond to citizen's concerns in a timely manner.
- Start up the 'Chip Seal' 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.
- Extend contract mowing of TxDOT ROWs inside the City's jurisdiction.
- Continue to maintain drainage and pothole repair through constant monitoring.
- Maintain ALL asphalt and concrete streets with repairs in a timely manner.

## CITY OF MELISSA ANNUAL BUDGET FY2015-16

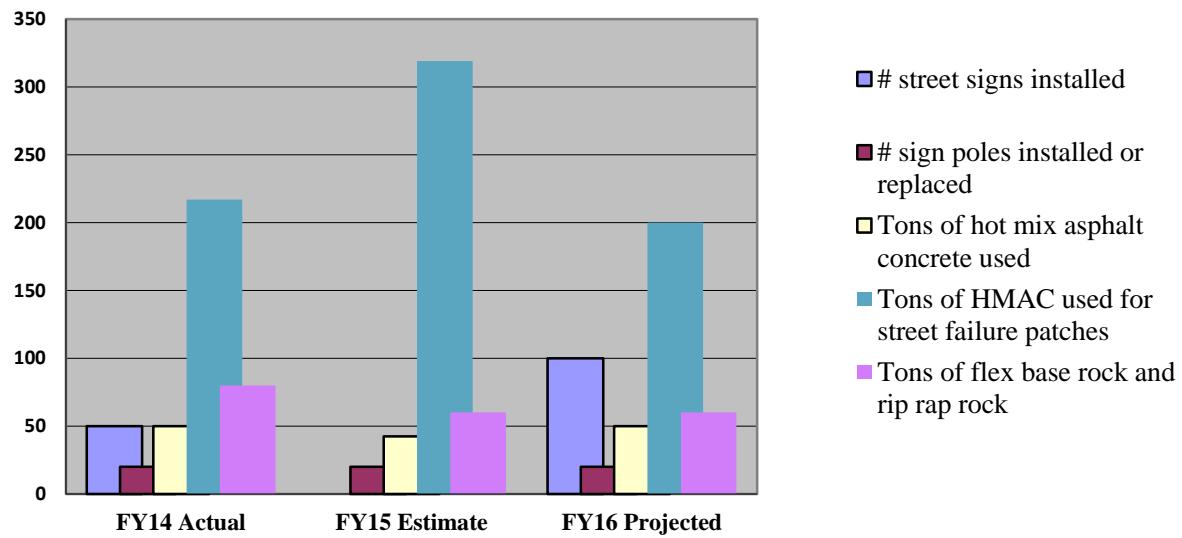
### PERSONNEL SCHEDULE:

	FY14	FY15	FY16
Maintenance Technician	.5	.5	.5
<b>FULL TIME</b>	<b>.5</b>	<b>.5</b>	<b>.5</b>
<b>PART TIME</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

KEY INDICATORS OF PERFORMANCE	FY14 ACTUAL	FY15 ESTIMATED	FY16 PROJECTED
% of Annual Line Mile Scheduled Maintenance Completed	90%	90%	90%
% of Emergency Calls Responded to Within 4 Hours or Less	95%	95%	95%
# of street signs installed	50	75	100
# of sign poles installed or replaced	20	20	20
Tons Hot Mix asphalt	50	42.5	50
Tons HMAC	217	319	200
Tons Flex Base rock/Rip rap rock	80	60	60

### Work Activity



# Fire Department Summary

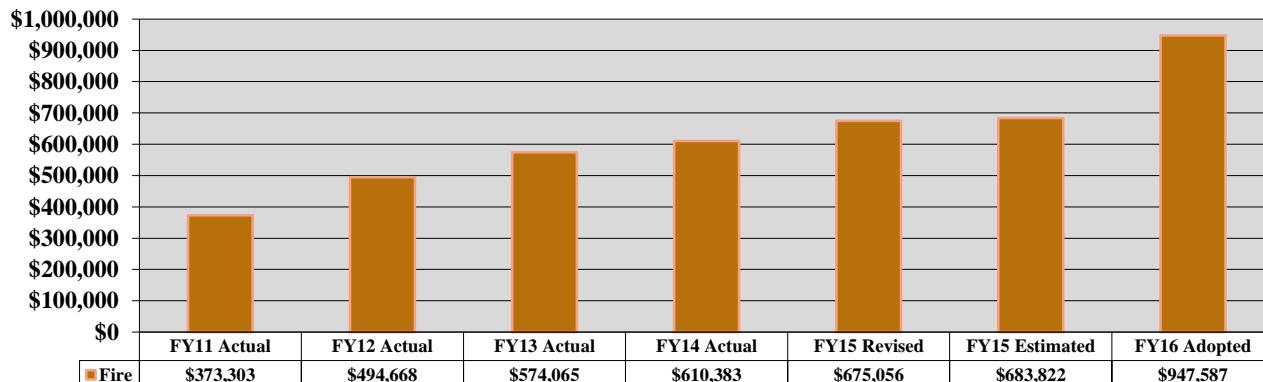
## PURPOSE STATEMENT:

*Collaboration with our unique community to equip personnel to respond with dedicated, compassionate, and enthusiastic leaders for today and tomorrow.*

*We are, and will continue to be, a premier organization, and this can only be accomplished through building leaders. Our vision will be accomplished by collaborating with our community and city leaders, as well as with neighboring communities.*

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

## Fire Department Budget Summary 2011-2016



## DEPARTMENT EXPENDITURES

ITEM	FY14 Actual	FY15 Estimated	FY16 Adopted
Personnel	\$268,618	\$314,664	\$548,598
Operations	\$288,270	\$286,476	\$280,386
IT Computer Replacement Program	\$1,943	\$6,304	\$9,753
Capital	\$51,552	\$76,378	\$108,850
<b>TOTAL</b>	<b>\$610,383</b>	<b>\$683,822</b>	<b>\$947,587</b>

# CITY OF MELISSA ANNUAL BUDGET FY2015-16

## 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 ensure property values and safety among dilapidated structures.
- 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:

	FY14	FY15	FY16
Fire Chief	1	1	1
Deputy Chief	1	1	0
Firefighters (FTE)	5	5	4
Assistant Fire Chief	0	0	1
Captains	0	0	3
<b>FULL TIME</b>	<b>2</b>	<b>5</b>	<b>5</b>
<b>PART TIME</b>	<b>5</b>	<b>3.5</b>	<b>4</b>

## VOLUNTEER-BASED PERSONNEL:

	FY14	FY15	FY16
Firefighter/Paramedic	8	13	7
Firefighter/EMT	6	16	10
Firefighter 1 or 2	36	38	19
Explorers	8	0	0

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	FY14 ACTUAL	FY15 ESTIMATE	FY16 PROJECTED
<b>FIRE SUPPRESSION:</b>			
Total runs per year	825	1000	1200
Total training hours per year	6,770	6,400	6,000
Certifications earned by firefighters	20	20	30
Volunteer staffing hours	26,472	26,000	25,000
<b>FIRE PREVENTION:</b>			
ISO Rank	2	2	2
Certificate of Occupancies issued	15	15	20
Total structures condemned	5	5	0
Fire Inspections	141	200	200
Nuisance complaints investigated	380	500	500
% of complaints investigated within 24 hours of receipt	95%	95%	95%

# Library Summary

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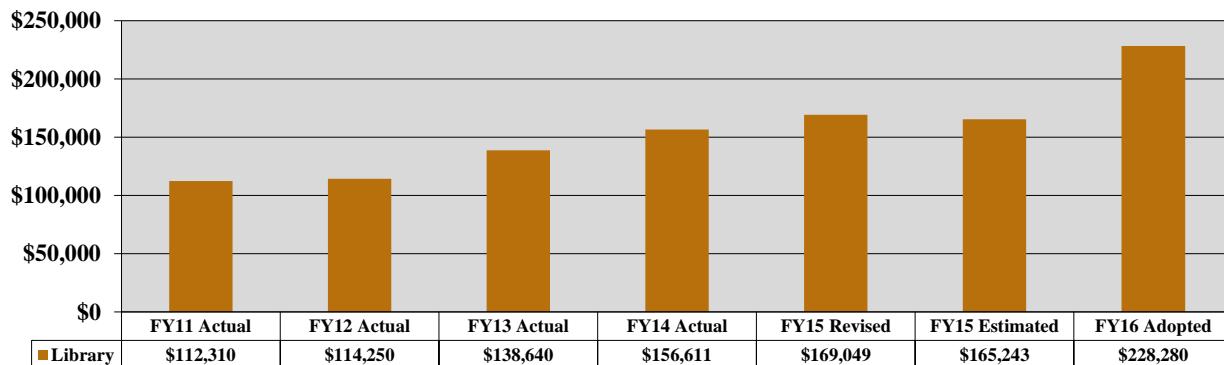
## PURPOSE STATEMENT:

*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.*

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**SERVICE OVERVIEW:** The Melissa Public Library will be 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. The FY2015-16 Melissa Public Library Budget reflects the addition of one (1) part-time youth librarian to assist with the increase of traffic and circulation, especially focusing on children's and teen programming. It also includes re-assignment of the FT Library Assistant to defined clerical, processing and reporting duties along with additional hours for dedicated circulation duties by Library Clerks.

## Library Department Budget Summary 2011-2016



## DEPARTMENT EXPENDITURES:

ITEM	FY14 Actual	FY15 Estimated	FY16 Adopted
Personnel	\$111,984	\$119,894	\$163,297
Operations	\$41,494	\$41,199	\$52,941
IT Computer Replacement Program	\$3,133	\$4,150	\$4,392
Capital	\$0	\$0	\$7,650
<b>TOTAL</b>	<b>\$156,611</b>	<b>\$165,243</b>	<b>\$228,280</b>

## GOALS & OBJECTIVES:

- Provide print, audio, video and on-line materials for a variety of ages and interests and needs.
- Ensure that communication of library information and services is available to all using a variety of sources; print materials, webpage, and electronic means.
- 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.
- Increase professional staffing to include a part-time children's librarian and dedicated tech/materials library assistant and redistribution of library clerk hours.

## CITY OF MELISSA ANNUAL BUDGET FY2015-16

### PERSONNEL SCHEDULE:

	<b>FY14</b>	<b>FY15</b>	<b>FY16</b>
<b>Library Director</b>	1	1	1
<b>FT Tech/Materials Library Clerk</b>	1	1	1
<b>PT Clerk</b>	1	2	2
<b>PT Youth Librarian</b>	1	1	2
<b>FULL TIME</b>	2	2	2
<b>PART TIME</b>	2	3	4

<b>KEY INDICATORS OF PERFORMANCE</b>	<b>FY14 ACTUAL</b>	<b>FY15 ESTIMATE</b>	<b>FY16 PROJECTED</b>
<b>Rate of Collection Turnover</b>	2.54%	2.66%	2.64%
<b>Circulation Per Capita</b>	6.34%	6.4%	6.7%
<b>ACTIVITY WORKLOAD</b>			
➤ <b>Number of Items Circulated</b>	45,670	48,000	48,000
➤ <b>Number of Library Visitors</b>	23,227	25,000	24,000
➤ <b>Library Program Attendance</b>	2,649	3,500	3,000

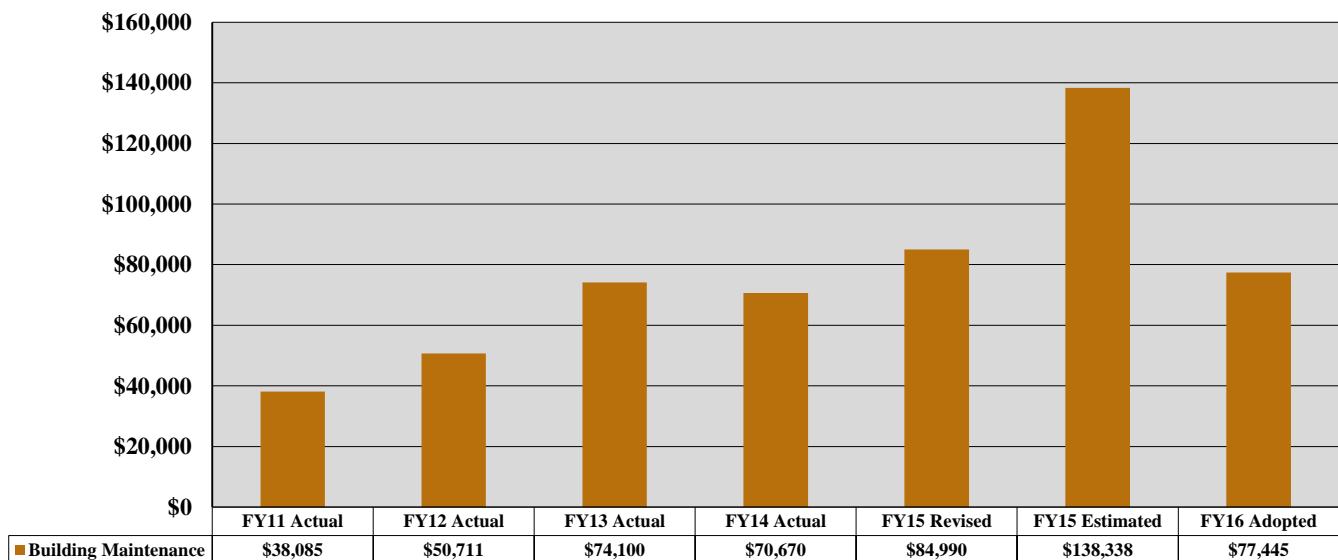
## **Building Maintenance Summary**

### **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 seven (7) 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 2011-2016**



### **DEPARTMENT EXPENDITURES:**

ITEM	FY14 Actual	FY15 Estimated	FY16 Adopted
Operations	\$70,670	\$97,652	\$77,445
Capital	\$0	\$40,684	\$0
<b>TOTAL</b>	<b>\$70,670</b>	<b>\$138,336</b>	<b>\$77,445</b>

### **GOALS & OBJECTIVES:**

- To preserve the taxpayers 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.

## CITY OF MELISSA ANNUAL BUDGET FY2015-16

### PERSONNEL SCHEDULE:

	FY14	FY15	FY16
<b>Vacant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FULL TIME</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>PART TIME</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

KEY INDICATORS OF PERFORMANCE	FY14 ACTUAL	FY15 ESTIMATE	FY16 PROJECTED
% of Non-Emergency Service calls responded to within 3 days	90%	90%	90%
% of Emergency Service calls responded to within 24 hours	100%	100%	100%
# of requests for service (work orders)	150	150	150
Total square footage of facilities maintained	56,219	56,219	56,219
# of building & facilities maintained	7	7	7

# Water Summary

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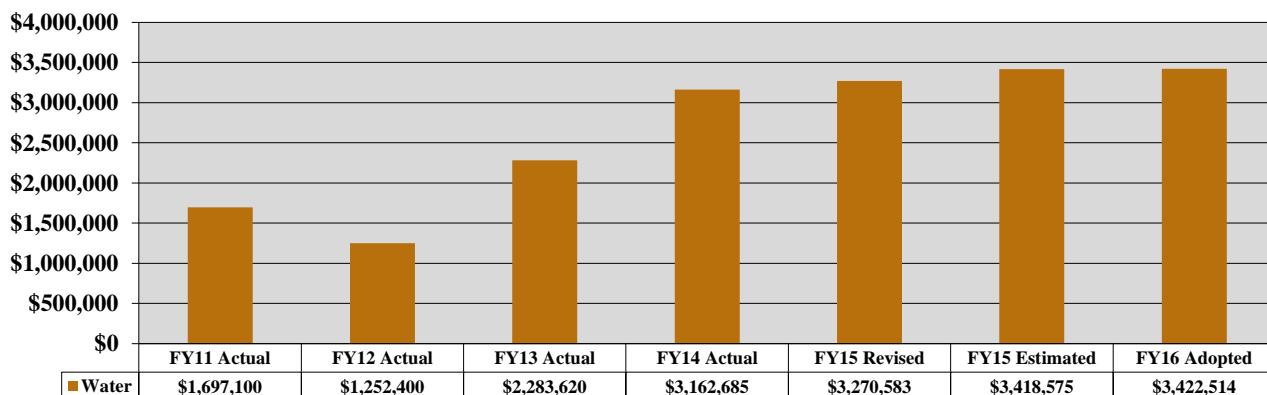
## PURPOSE STATEMENT:

*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.*

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**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 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.

## Water Department Budget Summary 2011-2016



## DEPARTMENT EXPENDITURES:

ITEM	FY14 Actual	FY15 Estimated	FY16 Adopted
Personnel	\$272,014	\$280,048	\$296,484
Operations	\$1,385,740	\$1,495,455	\$1,390,328
Capital (Vehicles)	\$48,900	\$61,825	\$34,447
Debt Service	\$1,441,366	\$1,575,999	\$1,696,663
IT Computer Replacement Program	\$14,665	\$5,248	\$4,592
<b>TOTAL</b>	<b>\$3,162,685</b>	<b>\$3,418,575</b>	<b>\$3,422,514</b>

# CITY OF MELISSA ANNUAL BUDGET FY2015-16

## GOALS & OBJECTIVES:

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

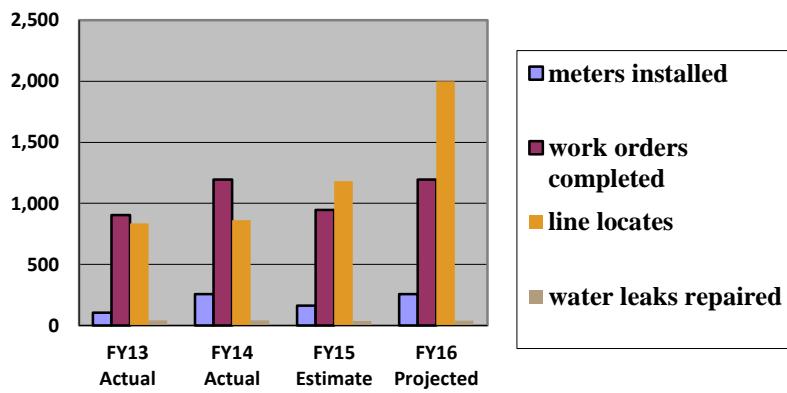
## PERSONNEL SCHEDULE

	FY14	FY15	FY16
Public Works Director	1	1	1
Maintenance Worker	3.5	3.5	3.5
<b>FULL TIME</b>	<b>4.5</b>	<b>4.5</b>	<b>4.5</b>
<b>PART TIME</b>	<b>0</b>	<b>0</b>	<b>0</b>

Street Maintenance position is shared with the General Fund.

KEY INDICATORS OF PERFORMANCE	FY14 ACTUAL	FY15 ESTIMATE	FY16 PROJECTED
All meters installed within 72 hours	95%	95%	95%
Complaints addressed within 24-48 hours or less	100%	100%	100%
Repaired leaks within 24 hours or less of notification	95%	95%	95%

## ACTIVITY WORKLOAD



	FY14 Actual	FY15 Estimate	FY16 Projected
Meters installed	258	164	258
Work orders completed	1,196	946	1,196
Line locates	862	1,182	2,000
Water leaks repaired	43	37	40

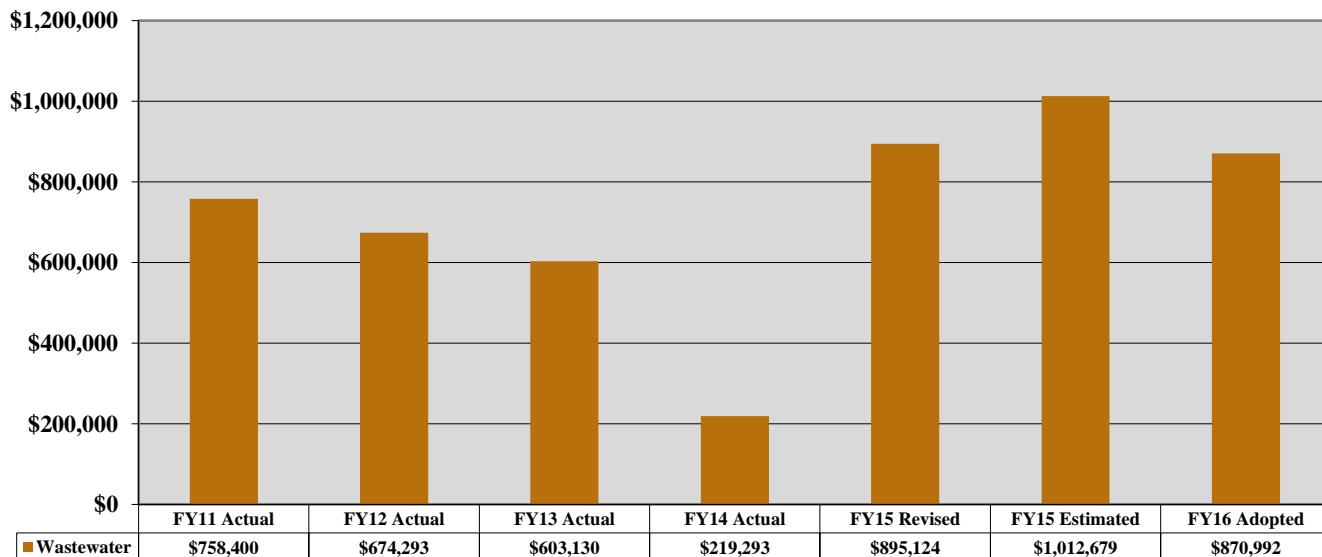
## Wastewater Summary

### **PURPOSE STATEMENT:**

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

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

### **Wastewater Department Budget Summary 2011-2016**



### **DEPARTMENT EXPENDITURES**

ITEM	FY14 Actual	FY15 Estimated	FY16 Adopted
Personnel	\$0	\$0	\$0
Operations	\$207,959	\$1,012,679	\$870,992
Debt Service	\$0	\$0	\$0
Capital	\$11,334	\$0	\$0
<b>TOTAL</b>	<b>\$219,293</b>	<b>\$1,012,679</b>	<b>\$870,992</b>

### **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.

# CITY OF MELISSA ANNUAL BUDGET FY2015-16

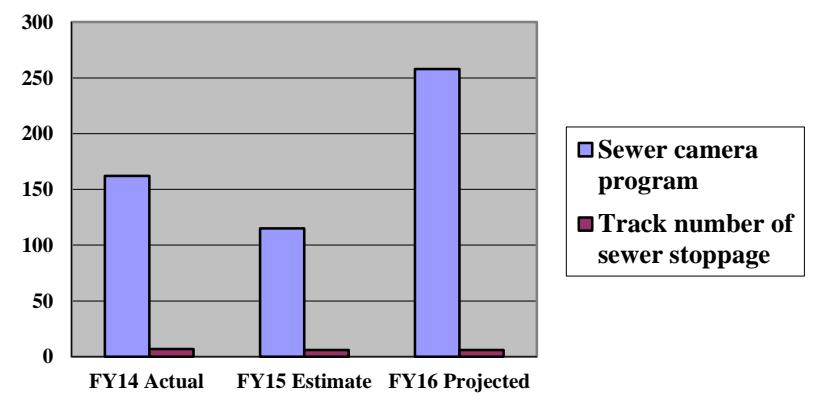
## PERSONNEL SCHEDULE

	<b>FY14</b>	<b>FY15</b>	<b>FY16</b>
Public Works Director	1	1	1
Maintenance Workers	3	3	3
<b>FULL TIME</b>	<b>4</b>	<b>4</b>	<b>4</b>

\*Public Works Personnel support both Water and Wastewater Departments.

<b>KEY INDICATORS OF PERFORMANCE</b>	<b>FY14 ACTUAL</b>	<b>FY15 ESTIMATE</b>	<b>FY16 PROJECTED</b>
Response to customer calls within 24-72 hours	100%	100%	100%
Work orders identified and solved	15	12	10

## ACTIVITY WORKLOAD



## WASTEWATER SUMMARY

	FY14 Actual	FY15 Estimate	FY16 Projected
Sewer camera program (based on new installs)	162	115	258
Track number of sewer stoppage	7	6	6

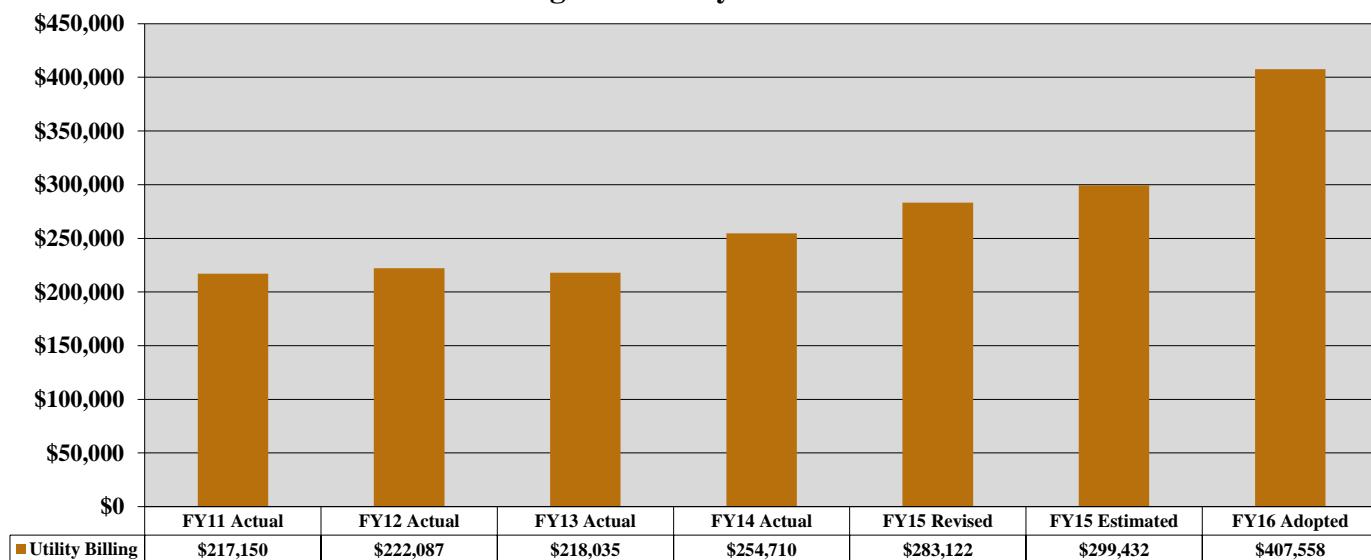
# Utility Billing Summary

## PURPOSE STATEMENT:

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

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

## Utility Billing Department Budget Summary 2011-2016



## DEPARTMENT EXPENDITURES:

ITEM	FY14 Actual	FY15 Estimated	FY16 Adopted
Personnel	\$157,056	\$188,387	\$185,439
Operations	\$96,221	\$109,651	\$221,008
IT Computer Replacement Program	\$1,433	\$1,394	\$1,111
<b>TOTAL</b>	<b>\$254,710</b>	<b>\$299,432</b>	<b>\$407,558</b>

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

## CITY OF MELISSA ANNUAL BUDGET FY2015-16

### **GOALS AND OBJECTIVES:**

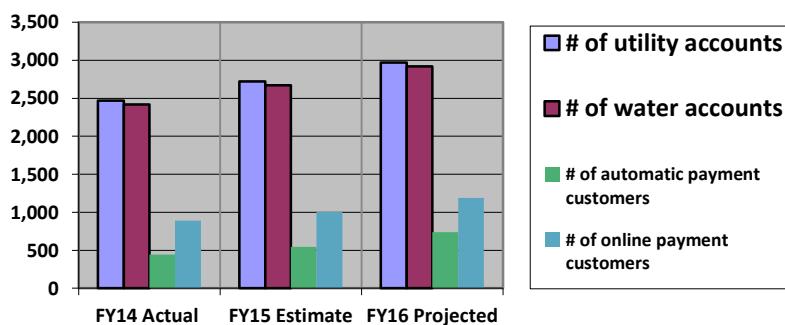
- To reduce the error rate in customer billing data by leveraging new AMI technology and our partnership with FATHOM, which will consequently reduce the number of customer inquiries/complaints.
- To work with FATHOM to develop and implement Utility Billing Standard Operating Procedures that will include all aspects of Utility Billing handled by both FATHOM and the Utility Billing Department staff.
- To effectively communicate to our customers the value added benefits of FATHOM, including their ability to actively monitor water usage throughout the month through the FATHOM online platform.
- To increase efforts to optimize receivable accounting accuracy and Finance interface by leveraging our partnership with FATHOM.
- 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.
- Review current processes and procedures and modify where necessary with respect to the transition to FATHOM to ensure that they meet the standards of the City of Melissa's Mission and Vision and that they provide efficient and effective customer service for our internal and external customers.

### **PERSONNEL SCHEDULE:**

	<b>FY14</b>	<b>FY15</b>	<b>FY16</b>
UB Supervisor (Asst to City Manager)	1	1	1
Utility Billing Clerk	1.5	1.5	1.5
Management Assistant	1	1	1
<b>FULL TIME</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>PART TIME</b>	<b>1</b>	<b>0</b>	<b>1</b>

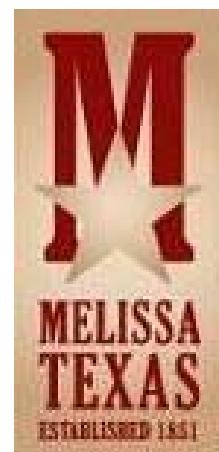
<b>KEY INDICATORS OF PERFORMANCE</b>	<b>FY14 ACTUAL</b>	<b>FY15 ESTIMATE</b>	<b>FY16 PROJECTED</b>
% of customers using automated payment options	18%	20%	25%
% of customers using online payment options	36%	37%	40%
% of customers using paperless billing (launched Summer 2013)	6%	10%	15%
Number of hours of training	80	80	80

### **ACTIVITY WORKLOAD**



	FY14 Actual	FY15 Estimate	FY16 Projected
# of utility accounts	2,470	2,720	2,970
# of water accounts	2,420	2,670	2,920
# automatic payment customers	445	544	740
# online payment customers	890	1,006	1,190

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# Personnel Overview

*Personnel Overview*



## Personnel Overview

	<b>FY12</b>	<b>FY13</b>	<b>FY14</b>	<b>FY15</b>	<b>FY16</b>
Administration	4.0	4.5	4.5	5.0	5.0
Non-Departmental	0	0	0	0	0
Building Maintenance	0	0	0	0	0
Dev & Neighborhood Services	3.0	2.0	2.0	2.0	2.5
Fire	2.0	4.5	5.0	5.0	9.0
Library	2.0	2.0	3.0	3.5	4.0
Municipal Court	2.0	2.5	2.5	1.5	1.5
Parks	1.0	1.0	1.0	1.0	2.0
Police	9.5	10.0	11.0	11.0	11.0
Streets	1.0	0.5	0.5	0.5	0.5
<b>General Fund Total</b>	<b>24.5</b> <b>FTE</b>	<b>27.0</b> <b>FTE</b>	<b>29.5</b> <b>FTE</b>	<b>29.5</b> <b>FTE</b>	<b>35.5</b> <b>FTE</b>
<b>Enterprise Fund</b>	<b>FY12</b>	<b>FY13</b>	<b>FY14</b>	<b>FY15</b>	<b>FY16</b>
Water/Wastewater	4.0	4.5	4.5	4.5	4.5
Utility Billing	3.0	3.0	3.5	3.5	3.5
<b>Enterprise Fund Total</b>	<b>7.0</b> <b>FTE</b>	<b>7.5</b> <b>FTE</b>	<b>8.0</b> <b>FTE</b>	<b>8.0</b> <b>FTE</b>	<b>8.0</b> <b>FTE</b>

FTE – Full Time Employee or Equivalent

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

New Personnel built into this year in the budget creation are: three (3) FT Fire Captains, part time clerical support for Permits, and additional Library staffing along with a salary upgrade in starting salaries for Police.

In an effort to continue to attract and retain employees we made some improvements to our benefit package. The Leave Benefit Package was updated in FY15 to include a vacation buy back option, employer paid Long-Term Disability coverage, realignment of sick leave, and an additional tier of vacation for extended tenure. With the addition of FT Shift Fire Captains, we have also amended our Personnel Policies to include policies specific to the Fire department staffing.

# CITY OF MELISSA ANNUAL BUDGET FY2015-16

## DEPARTMENT STRUCTURES:

### **Administration**



Development & Neighborhood Services Director

Permit Clerk  
(1.5)

### **Development & Neighborhood Services**

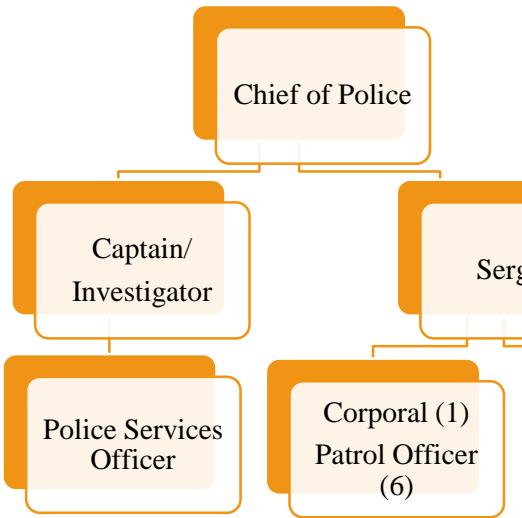
### **Parks**

Development & Neighborhood Services Director

Park Maintenance  
(2)

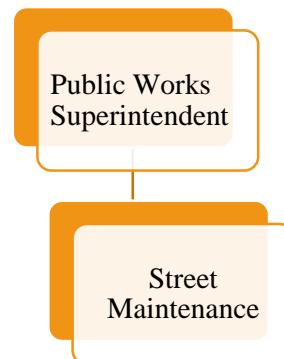
# CITY OF MELISSA ANNUAL BUDGET FY2015-16

## Municipal Court

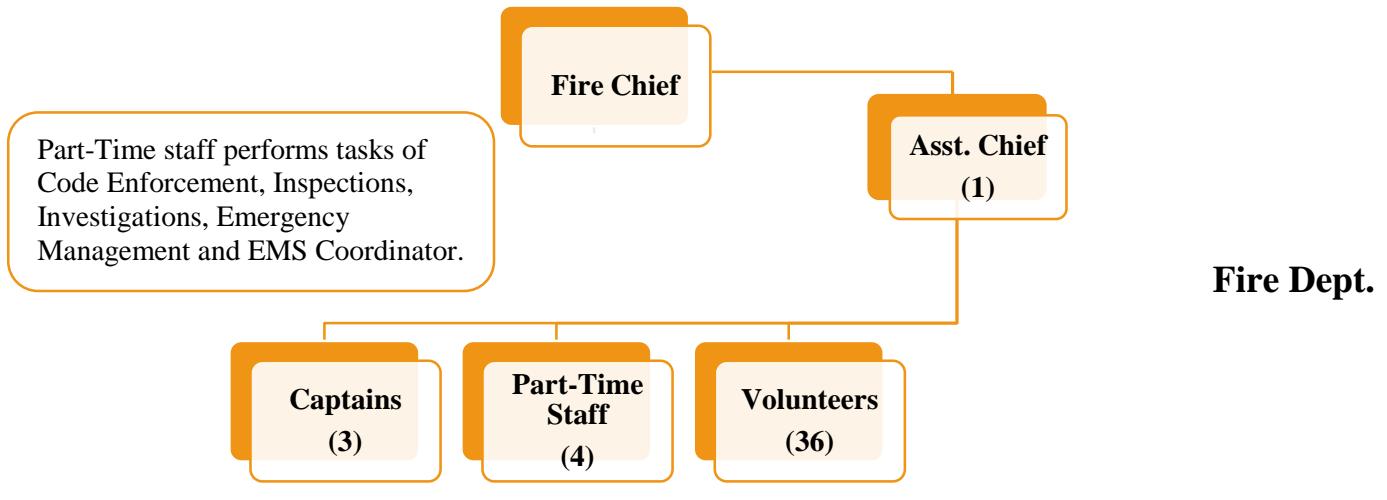


## Police

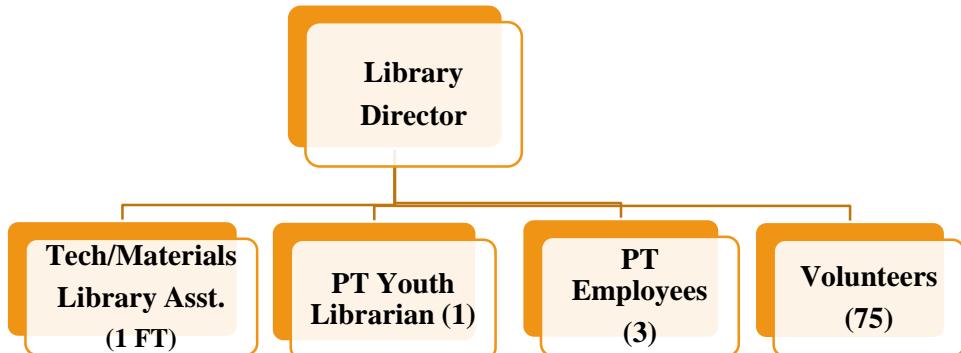
## Streets



## CITY OF MELISSA ANNUAL BUDGET FY2015-16



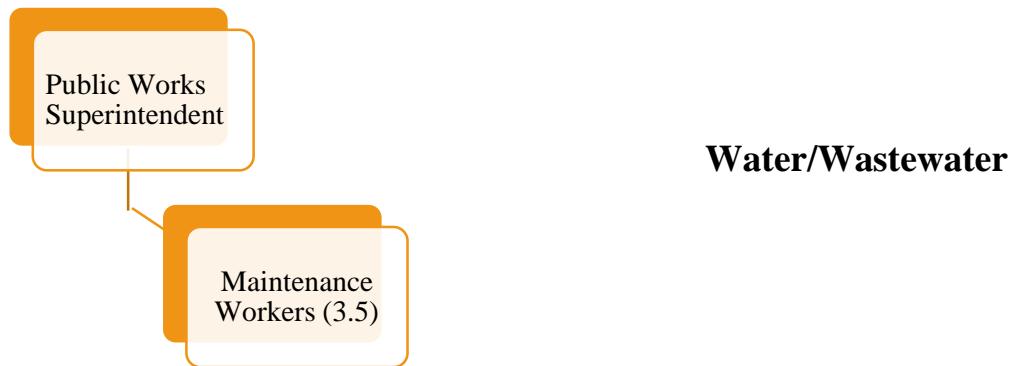
## Library



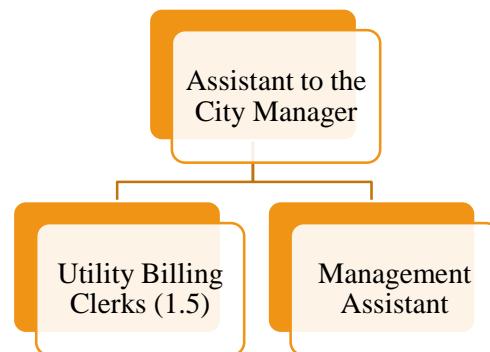
## Building Maintenance

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

## CITY OF MELISSA ANNUAL BUDGET FY2015-16



### Utility Billing



# Capital Improvement Program (CIP)

*Capital Improvement Program*



## CITY OF MELISSA ANNUAL BUDGET FY2015-16

# 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 FY16, 4% 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 FY16 budget approved the replacement and upgrade of the portable radios for the Police and Fire. The FY16 budget also included Phase 1 for improved library space.

Other capital expenses in FY16 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 78-79.

PROJECT	FUNDING SOURCE	DESCRIPTION	OPERATING IMPACT	FORECASTED COST UPON COMPLETION	EXPENDED TO DATE	REMAINING BALANCE
<b>South Take Point</b>	Bond Proceeds supported by Water Rates (2013)	Construction and Design: Will relocate the existing ground storage water tank in order to allow for the future development of Melissa Road. Included in this project is an upgraded pump station and storage facility for City equipment.	No additional operating impact for the GF in FY16 as the debt payments were programmed in the FY15 budget.	\$3,810,740	\$3,650,713	\$160,027
<b>US 75 Utility Relocation</b>	Bond Proceeds supported by Water Rates (2013)	Construction and Design: Will relocate the existing sewer line and water line from the east side of US75 to the west side of US75 as required for the US75 reconstruction project.	No additional operating impact for the GF in FY16 as the debt payments were programmed in the FY15 budget.	\$1,325,000	\$1,275,359	\$49,641
<b>David Road Sewer</b>	Bond Proceeds supported by Water Rates (2013)	Construction and Design: Will extend a sanitary sewer line from the west side of US75 to the east side of US75.	No additional operating impact for the GF in FY16 as the debt payments were programmed in the FY15 budget.	\$1,215,000	\$19,328	\$1,195,672
<b>SH121 Utility Relocation</b>	Bond Proceeds supported by Water Rates (2014)	Construction and Design: A placeholder for any and all utility relocations required by the Texas Department of Transportation (TxDOT) reconstruction of SH121 through Melissa.	Debt service payments are programmed into the Utility Fund budget. No additional impacts are anticipated at this point.	\$741,245	\$741,245	\$0
<b>Automatic Meter Reading</b>	Bond Proceeds supported by Water Rates (2014)	Purchase and Installation: Will allow more efficient and precise reading of meters, instant maintenance records, better leak detection and improve customer service with usage and flow data.	Debt service payments are programmed into the Utility Fund budget. Any additional operating impacts are built into the Water Fund and into Water and Sewer Rates.	\$1,134,000	\$714,506	\$419,494
<b>Parks</b>	Certificate of Obligation (2015)	Construction and Design for Phase 1 of the Parks CIP including the construction of the City Hall park and Phase 1 on the 100-acre park area to include soccer and football fields along with baseball/softball fields.	Operating impact for FY16 will be minimal with the construction of City Hall park due for completion in late Spring 2016. The 100-acre park is still in design at this time.	\$8,486,772	\$357,687	\$8,129,085
<b>FM2933/FM545 Waterline &amp; Park Utilities</b>	Bond Proceeds supported by Water Rates (2015)	In conjunction with the Phase 1 of the Park CIP, the surface water systems have been extended south along FM2933 and east on Melissa Road (FM545). The water expansion will serve the 100 acre park, as well as the future MISD high school site and various residentially zoned properties.	Debt associated with the project will be incorporated into the annual water rate study. Due to the maintenance contract with the contractor, there are no additional impacts anticipated.	\$1,695,000	\$331,462	\$1,363,538
<b>Milrany Lane Reconstruction</b>	General Obligation Bond (2015)	This transportation project will expand Milrany Lane north from SH121 to Kinnaghan Lane. The existing roadway is approximately 20' wide with two travel lanes. The project design will accommodate three (3) 12' travel lanes with roadway lighting and some aesthetic components incorporated into the project.	Debt associated with the project will be incorporated into the General Fund revenue. Due to the maintenance contract with the contractor, there are no additional impacts anticipated for the roadway. Depending on the final design decision by the City Council, operating funds for lighting and mowing will have to be incorporated into future budgets.	\$2,068,402	\$116,752	\$1,951,650

# Debt Service Summary

*Debt Service Summary – Narrative*

*Debt Service Summary – Financial*



## Debt Service Summary - Narrative

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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 December 2013 based on the application of their recently released local GO criteria and raised its rating to "A+" from "A" which is considered an upgrade. The recent upgrades to the bond ratings for Melissa are a key indicator of the health and stability of the organization and the financial position of the City.

Quality of Rating	Moody's	Standard & Poor's (S&P)
<b>Best Quality</b>	Aaa	AAA
<b>High Quality</b>	Aa1 Aa2 Aa3	AA+ AA AA-
<b>Upper Medium</b>	A1 A2 A3	A+ A A-
<b>Medium Grade</b>	Baa1 Baa2 Baa3	BBB+ BBB 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 2015, the City's debt tax rate was \$0.13109 per \$100/valuation which is 21% of the \$0.61 total tax rate for 2014.
- Debt will be considered for any purpose that municipalities can fund in accordance with State Law of Texas. Under the direction of the City's financial advisor, any debt type and structure will be considered. Ideally, any debt sold should address a need identified in one of the City's Capital Improvements Plans (CIP). The CIP's should be reviewed before any debt is sold.
- Debt should not be considered if it exceeds 25 years, unless a market standard exists to fund the project at a longer term.

## **CITY OF MELISSA ANNUAL BUDGET FY2015-16**

- 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**

<b>Fund</b>	<b>FY15 Principal</b>	<b>FY15 Interest</b>	<b>Total FY15 Payment</b>
<b>General</b>	\$430,000	\$401,023	<b>\$831,023</b>
<b>Water</b>	\$888,750	\$807,912	<b>\$1,696,662</b>
<b>MIEDC</b>	\$50,000	\$32,275	<b>\$87,275</b>
<b>MCEDC</b>	\$40,000	\$406,251	<b>\$446,251</b>
<b>TIF</b>	<b>\$355,000</b>	<b>\$385,026</b>	<b>\$740,026</b>

# CITY OF MELISSA ANNUAL BUDGET FY2015-16

## Debt Service Summary - Financial

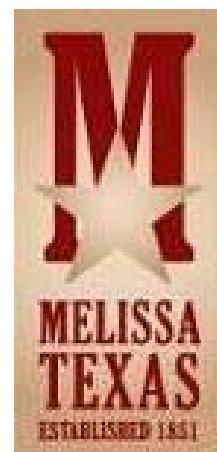
<b>FY16 Budget</b> <b>Debt Service Summary</b>						
<b>Description</b>	<b>Maturity Date</b>	<b>Principal</b>	<b>2015-2016 Payable</b>			<b>O/S Principal as of 10/01/15</b>
			<b>Principal</b>	<b>Interest</b>	<b>Fiscal Total</b>	
<b>GENERAL FUND OBLIGATIONS</b>						
General Obligation Bonds, Series 2008 (GF)	9/30/2028	\$ 5,230,000	\$ 225,000	\$ 176,081.88	\$ 401,081.88	\$ 3,920,000
Transportation Bond CIP - Bond Election Nov 07						
Throckmorton Rd; CR 418; Fannin Rd; Rehab Projects;						
Melissa Rd Ph 2; and Impact Fee Study						
General Obligation Bonds, Series 2012 (GF)	9/30/2032	\$ 500,000	\$ 20,000	\$ 15,800.00	\$ 35,800.00	\$ 440,000
Transportation Bond CIP - Bond Election Nov 07						
Berry Farms Rd. Rehab.						
General Obligation Bonds, Series 2013 (GF)	9/30/2032	\$ 2,430,000	\$ 170,000	\$ 42,750.00	\$ 212,750.00	\$ 2,160,000
Transportation Bond CIP - \$750,000						
Milrany/CR 418						
Refinanced 2004 & 2005 CO \$1,635,000						
Combination Tax and Revenue CO, Series 2015	2/15/2040					\$ 10,085,000
<b>\$1,100,000 City Hall Park (GF)</b>			\$ -	\$ 58,147.92	\$ 58,147.92	\$ 1,100,000
\$7,290,000 Phase I 2015 Park Dev Plan (4B)				\$ 385,393.23	\$ 385,393.23	\$ 7,290,000
\$1,695,000 Water Line to 100 acre Park (WF)				\$ 89,685.94	\$ 89,685.94	\$ 1,695,000
General Obligation Bonds, Series 2015	2/15/2035	\$ 2,100,000	\$ 15,000	\$ 108,243.44	\$ 123,243.44	\$ 2,100,000
Transportation Bond CIP - Bond Election Nov 07						
Milrany Road (Year 1 Phase in Road Impact Fees)						
<b>Total Obligation - General Fund</b>						<b>\$ 707,779.80</b>
<b>WATER FUND OBLIGATIONS</b>						
Contract Revenue Bonds, Series 2005 (WF)	9/30/2029	\$ 2,800,000	\$ 105,000	\$ 106,169.50	\$ 211,169.50	\$ 1,955,000
Greater Texoma Utility Authority (Collin-Grayson Project)			\$ 26,250	\$ 26,542.38	\$ 52,792.38	\$ 488,750
Cities of Anna, Howe, Melissa and Van Alstyne						
Combination Tax and Revenue CO, Series 2006	2/15/2026	\$ 2,250,000				\$ 1,530,000
<b>\$615k - Country Ridge Water Supply purchase (WF)</b>			\$ 30,000	\$ 17,770.00	\$ 47,770.00	\$ 410,000
\$1,120,000 - Melissa Rd (4A)			\$ 55,000	\$ 32,275.00	\$ 87,275.00	\$ 745,000
\$515k - Town Center Architect fees (TIF)			\$ 25,000	\$ 16,307.50	\$ 41,307.50	\$ 375,000
State Participation Assistance Calculations, Series 2006 (W)	9/30/2040	\$ 8,675,000		\$ 500,822.50	\$ 500,822.50	\$ 8,675,000
GTUA-Collin Grayson Project - w/Anna, Howe and Van Alstyne			\$ -	\$ 125,205.63	\$ 125,205.63	\$ 2,168,750
Contract Revenue Bonds, Series 2006 (TWDB-SRF) (WF)	9/30/2026	\$ 1,745,000	\$ 85,000	\$ 40,232.50	\$ 125,232.50	\$ 1,115,000
Melissa-Anna Interceptor Project	(GTUA reserve)					
Throckmorton-Trinity River Sewer Project (4A/4B)						
Contract Revenue Bonds, Series 2007 (WF)	9/30/2020	\$ 5,000,000	\$ 210,000	\$ 220,143.50	\$ 430,143.50	\$ 4,030,000
GTUA-Collin Grayson Project - w/Anna, Howe and Van Alstyne			\$ 52,500	\$ 55,035.88	\$ 107,535.88	\$ 1,007,500
Contract Revenue Bonds, Series 2007 (CWSRF)(WF)	9/30/2028	\$ 1,105,000	\$ 50,000	\$ 31,367.50	\$ 81,367.50	\$ 815,000
Melissa-Anna Interceptor Project (4A/4B)	(GTUA reserve)					
Throckmorton-Trinity River Sewer Project						
Certificate of Obligations/Contract Revenue, Series 2008 (W)	9/30/2028	\$ 2,250,000	\$ 100,000	\$ 73,517.50	\$ 173,517.50	\$ 1,670,000
Water/Wastewater CIP Phase 1						
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						

# CITY OF MELISSA ANNUAL BUDGET FY2015-16

## Water Fund Obligations (Cont'd)

Description	Maturity Date	Principal	2015-2016 Payable			O/S Principal as of 10/01/15
			Principal	Interest	Fiscal Total	
Contract Revenue Bonds, Series 2009A (Dfund)(GTUA)(W)	9/30/2029	\$ 1,085,000	\$ 45,000	\$ 41,247.50	\$ 86,247.50	\$ 915,000
Fitzhugh Sewer (part 1 of 2)		(GTUA reserve)		\$ 16,980.72	\$ 16,980.72	
Contract Revenue Bonds, Series 2009B (CWSRF)(GTUA)(W)	9/30/2029	\$ 1,400,000	\$ 60,000	\$ 40,960.00	\$ 100,960.00	\$ 1,160,000
Fitzhugh Sewer (part 2 of 2)		(GTUA reserve)		\$ 20,088.72	\$ 20,088.72	
General Obligation Refunding Bonds, Series 2010 (WF)	9/30/2029	\$ 1,255,000	\$ 110,000	\$ 24,450.00	\$ 134,450.00	\$ 740,000
Refinancing \$1,255,000 Series 2000 CO Water Tower						
Certificate of Obligation, Series 2012 (WF)	9/30/2032	\$ 1,390,000	\$ 55,000	\$ 44,150.00	\$ 99,150.00	\$ 1,230,000
Fannin Road Water Line & Road rehab						
Certificate of Obligation, Series 2013 (WF)	9/30/2032	\$ 4,705,000	\$ 200,000	\$ 95,871.26	\$ 295,871.26	\$ 4,320,000
US 75 Util Reloc, Mel Rd Util reloc, Davis Rd sewer						
South Take Point water project						
Certificate of Obligation, Series 2014 (WF)	2/15/2034	\$ 2,150,000	\$ 75,000	\$ 64,806.26	\$ 139,806.26	\$ 2,090,000
SH 121 Utility Relocation, AMR System						
Combination Tax and Revenue CO, Series 2015	2/15/2040					\$ 10,085,000
\$1,100,000 City Hall Park (GF)			\$ -	\$ 58,147.92	\$ 58,147.92	\$ 1,100,000
\$7,290,000 Phase I 2015 Park Dev Plan (4B)				\$ 385,393.23	\$ 385,393.23	\$ 7,290,000
\$1,695,000 Water Line to 100 acre Park (WF)				\$ 89,685.94	\$ 89,685.94	\$ 1,695,000
<b>Total Obligation - Water Fund</b>						<b>\$ 1,696,661.78</b>
<b>MELISSA CDC 4B OBLIGATIONS</b>						
Combination Tax and Revenue CO, Series 2005A (4B)	2/15/2026	\$ 825,000	\$ 40,000	\$ 20,857.50	\$ 60,857.50	\$ 535,000
Fire Station \$100k, Tennis Courts \$250k, BMP \$144k, Hunter's Ridge Park \$5k, Historical House \$300k, plus expenses						
Throckmorton-Trinity River Sewer Project, Series 2006 (4A)	9/30/2028				\$ 114,293.00	
Participation per Interlocal w/City dated July 28, 2006						
Combination Tax and Revenue CO, Series 2015	2/15/2040					\$ 10,085,000
\$1,100,000 City Hall Park (GF)			\$ -	\$ 58,147.92	\$ 58,147.92	\$ 1,100,000
\$7,290,000 Phase I 2015 Park Dev Plan (4B)				\$ 385,393.23	\$ 385,393.23	\$ 7,290,000
\$1,695,000 Water Line to 100 acre Park (WF)				\$ 89,685.94	\$ 89,685.94	\$ 1,695,000
<b>Total Obligation - CDC 4B</b>						<b>\$ 560,543.73</b>
<b>MELISSA EDC 4A OBLIGATIONS</b>						
Combination Tax and Revenue CO, Series 2006	2/15/2026	\$ 2,250,000				\$ 1,530,000
\$615k - Country Ridge Water Supply purchase (WF)			\$ 30,000	\$ 17,770.00	\$ 47,770.00	\$ 410,000
\$1,120,000 - Melissa Rd (4A)			\$ 55,000	\$ 32,275.00	\$ 87,275.00	\$ 745,000
\$515k - Town Center Architect fees (TIF)			\$ 25,000	\$ 16,307.50	\$ 41,307.50	\$ 375,000
Throckmorton-Trinity River Sewer Project, Series 2006	9/30/2028				\$ 114,293.00	
Participation per Interlocal w/City dated July 28, 2006						
(4A/4B)						
<b>Total Obligation - EDC 4A</b>						<b>\$ 201,568.00</b>
<b>TAX INCREMENT FINANCING ZONE #1</b>						
Combination Tax and Revenue CO, Series 2006	2/15/2026	\$ 2,250,000				\$ 1,530,000
\$615k - Country Ridge Water Supply purchase (WF)			\$ 30,000	\$ 17,770.00	\$ 47,770.00	\$ 410,000
\$1,120,000 - Melissa Rd (4A)			\$ 55,000	\$ 32,275.00	\$ 87,275.00	\$ 745,000
\$515k - Town Center Architect fees (TIF)			\$ 25,000	\$ 16,307.50	\$ 41,307.50	\$ 375,000
Combination Tax and Revenue CO, Series 2009 (TIF)	9/30/2034	\$ 9,840,000	\$ 330,000	\$ 368,718.76	\$ 698,718.76	\$ 8,910,000
City Hall						
<b>Total Obligation - TIF</b>						<b>\$ 740,026.26</b>

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## Planning Processes

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# Planning Processes

*Planning Processes*



## Planning Processes

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### **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, and many other issues. 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](http://www.cityofmelissa.com).

FY15 Budget impact: Action Plans based on the implementation priorities are being drafted for consideration in the FY17 budget.

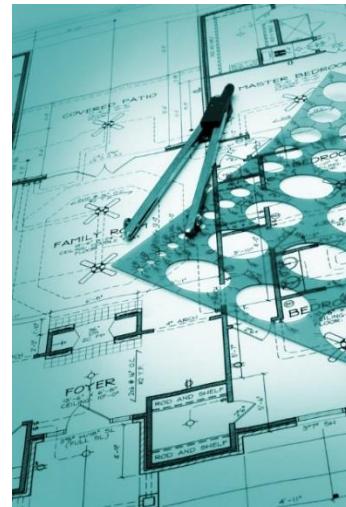
### **Capital Improvement Programs:**

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

FY15 Budget Impact: There are no plans for additional project implementation in FY16 unless an economic development opportunity presents itself.

### **Strategic Planning:**

Overview: The City Council initiated a strategic planning process to develop a revised Vision, Mission, and Strategic Priorities for the next three years and ten year time period. These items were compiled into a strategy map that was used in the budget process to evaluate programs and services for funding. Continuation of the planning process is planned for FY16.



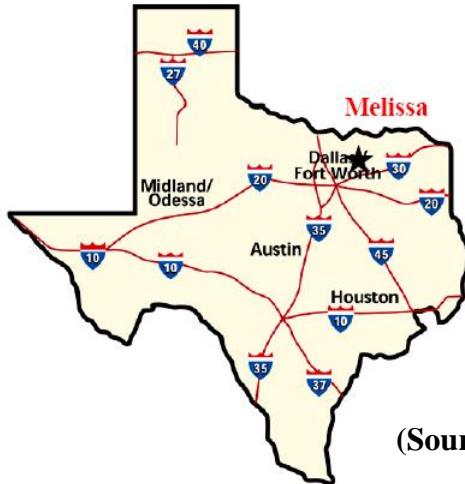
# Supplemental Information

*Community Profile*  
*Ordinances*  
*Glossary of Terms*  
*Commonly Used Acronyms*



## 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: 12  
 Paid Firefighters: 8.5  
 Volunteer Firefighters: 30  
 City Zoning: Yes  
 Master Plan: Yes Completed in 2006

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 2015 is 7,800.

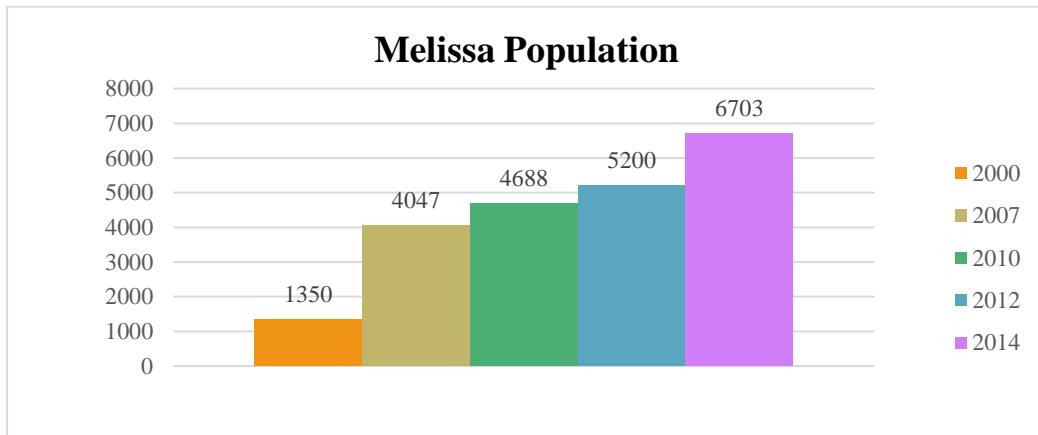
(Source: Melissa, Texas Forum)

## CITY OF MELISSA ANNUAL BUDGET FY2015-16

### DEMOGRAPHICS

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

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



	City of Melissa	Collin County
<b>Total Number of Households:</b>		
2000	501	194,892
2007	1,025	295,237
2009	1,617	302,938
2014		327,567
<b>Median Household Income:</b>		
2000	\$60,761	\$70,331
2009	\$64,376	\$97,234
2012	\$84,410	\$81,364
2013	\$82,762	90,556
<b>Average Household Income:</b>		
2000	\$77,560	\$ 89,506
2009	\$87,843	\$124,474
2012	\$92,452	\$130,712
<b>Per Capita Income:</b>		
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:** \$207,392

**Median Age:** 30.1

## CITY OF MELISSA ANNUAL BUDGET FY2015-16

### EMPLOYMENT – CENSUS 2010 DATA

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

(Source: Census 2010)

### EDUCATION

Melissa ISD (Texas Exemplary Campuses)

- Number of Enrolled Students: 2159
- Elementary (753 Students) - Harry McKillop Elementary
- Intermediate School (498 Students) - Melissa Ridge Intermediate
- Middle School (336 Students) - Melissa Ridge Middle School
- High School (572 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 FY2015-16

### TOP 10 MAJOR EMPLOYERS

<b>1.</b>	Melissa ISD	<b>250</b>
<b>2.</b>	Kirk Concrete Construction, Inc.	<b>120</b>
<b>3.</b>	SteelFab Texas Fabricated Structural Steel	<b>84</b>
<b>4.</b>	Calhar Utility Contractors	<b>80</b>
<b>5.</b>	NTMWD Regional Disposal Facility/Fleet	<b>76</b>
<b>6.</b>	City of Melissa City Government	<b>39.5</b>
<b>7.</b>	Sonic Drive-In	<b>29</b>
<b>8.</b>	CMC Rebar	<b>28</b>
<b>9.</b>	Mudpies & Lullabies	<b>19</b>
<b>10.</b>	First Melissa Church	<b>12</b>

(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 FY2015-16

## TAXATION

### PROPERTY TAX:

Rate per \$1,000

Valuation	\$2.58696
Breakdown by Entity:	
Collin County	\$0.225
Special District (Community College)	\$0.08196
Melissa City	\$0.61
Melissa ISD	\$1.67

### SALES TAX:

Total Sales Tax Rate 8.25%

Breakdown by Entity:

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

**TOTAL TAXABLE VALUE** **\$475 Million**

## 2014 TOP 5 PROPERTY VALUATIONS

### Zachry Construction

• \$3,019,973

### CMC Rebar

• \$2,519,695

### Jessh Enterprises

• \$2,429,010

### SteelFab Texas

• \$2,425,922

### First National Bank-Trenton

• \$2,316,572

## 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 FY2015-16

# Ordinance adopting FY2015-16 Budget

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**CITY OF MELISSA, TEXAS**

**ORDINANCE NO: 15-23**

**AN ORDINANCE OF THE CITY OF MELISSA, TEXAS APPROVING THE BUDGET FIGURES FOR FISCAL YEAR 2015-2016; ADOPTING A BUDGET AND APPROPRIATING RESOURCES FOR THE CITY OF MELISSA, TEXAS, FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2015; 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, 2015 and ending September 30, 2016 and has filed the same with the City Secretary (the "budget"). A copy of the budget is attached hereto as Exhibit "A" and incorporated herein for all purposes; and

WHEREAS, a public hearing was held by the City Council on said budget on August 25, 2015, 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, 2015 and ending September 30, 2016, 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 FY2015-16

## Fiscal Year 2015/2016

General Fund	\$ <u>5,316,283.</u>
Water Fund	\$ <u>5,001,064.</u>
General Debt Service	\$ <u>2,104,575.</u>
TIF #1	\$ <u>740,026.</u>

**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.

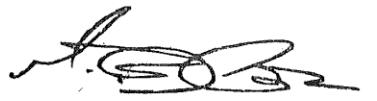
**SECTION 5: Severability.** Should any section, subsection, sentence, clause or phrase of this Ordinance be declared unconstitutional or invalid by a court of competent jurisdiction, it is expressly provided that any and all remaining portions of this Ordinance shall remain in full force and effect. 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.

ATTESTED TO AND  
CORRECTLY RECORDED BY

  
LINDA BANNISTER, CITY SECRETARY



REED GREER, MAYOR

## CITY OF MELISSA ANNUAL BUDGET FY2015-16

### General Fund Budget Summary

<b>01 GENERAL FUND</b> <b>Budget Summary</b>				
	<b>ADOPTED FY15</b>	<b>PROPOSED FY16</b>		<b>PROPOSED FY16</b>
<b>REVENUES</b>				
Administrative (01)	3,412,021	3,804,775		3,964,635
Development & Neighborhood Services (02)	555,150	807,675		807,675
Parks & Grounds (4)	71,150	74,000		74,000
Municipal Courts (5)	500,000	520,000		520,000
Police Department (6)	0	0		0
Fire Department (8)	57,776	57,776		57,776
Library Department (10)	21,431	21,431		21,431
<b>Total General Fund Revenue</b>	<b>\$4,617,528</b>	<b>\$5,285,657</b>		<b>\$5,445,517</b>
	<b>ADOPTED FY15</b>	<b>PROPOSED BASE FY16</b>	<b>PROPOSED SUPPLEMENT</b>	<b>PROPOSED FY16</b>
<b>EXPENSES BY DEPARTMENT</b>				
Non-Departmental	805,612	791,205	41,920	833,125
Administrative	620,221	607,235	14,661	621,896
Development Services	516,243	626,164	35,587	661,751
Parks	382,672	334,450	53,928	388,378
Municipal Courts	314,964	321,917	2,049	323,966
Police	912,298	981,724	62,225	1,043,949
Street	186,421	189,337	569	189,906
Fire	656,662	656,194	291,393	947,587
Library	159,445	167,383	60,897	228,280
Building Maintenance	62,990	70,945	6,500	77,445
<b>Total General Fund Expenditures</b>	<b>\$4,617,528</b>	<b>\$4,746,554</b>	<b>\$569,729</b>	<b>\$5,316,283</b>
<b>Contribution to Fund Balance</b>	<b>\$21,705</b>	<b>\$539,103</b>		<b>\$129,234</b>

# CITY OF MELISSA ANNUAL BUDGET FY2015-16

## General Fund Revenue Detail

<b>01 GENERAL FUND Revenue Details</b>				
	<b>Actual FY13</b>	<b>Actual FY14</b>	<b>Adopted FY15</b>	<b>Proposed FY16</b>
<b>Administrative</b>				
4110 Current Property Taxes	1,479,059	1,598,838	1,984,618	2,419,906
4120 Delinquent Property Taxes	47,451	19,844	40,000	20,000
4130 Penalties & Interest	20,328	11,689	20,000	12,000
4145 Collin County/Child Safety	5,711	5,851	6,000	6,000
4160 Sales Tax	703,708	830,043	725,000	810,000
4170 Franchise Fees/Taxes	254,621	282,327	280,000	310,000
4210 Liquor Tax	181			
4220 Lease Revenue	83,363	85,158	86,403	106,729
4225 Bond Proceeds/Grant	37,854			
4315 Transfer In	236,474	271,567	250,000	270,000
4330 Interest	18,214	10,014	20,000	10,000
4380 M isc. Income		21,443	0	-
Road Escrow	400,219	364,426		
<b>TOTAL 01 ADMINISTRATIVE</b>	<b>\$3,287,183</b>	<b>\$3,501,201</b>	<b>\$3,412,021</b>	<b>\$3,964,635</b>
<b>Development &amp; Neighborhood Services</b>				
4180 Licenses & Permits	406,478	540,907	359,000	521,000
4180 Licenses - Contractor		7,900	10,000	10,000
4190 Platting & Development	142,844	186,459	186,150	276,675
<b>TOTAL 02 DEVELOPMENT/NEIGHBORHOOD SERVICES</b>	<b>\$549,322</b>	<b>\$735,266</b>	<b>\$555,150</b>	<b>\$807,675</b>
<b>Parks &amp; Grounds</b>				
Park Rental Fees	8,625	4,780	4,000	4,000
4345 Park Maintenance/Support	45,905	46,600	67,150	70,000
<b>TOTAL 04 PARKS &amp; GROUNDS</b>	<b>\$54,530</b>	<b>\$51,380</b>	<b>\$71,150</b>	<b>\$74,000</b>
<b>Municipal Courts</b>				
4140 Court Fines	443,317	542,946	500,000	520,000
<b>TOTAL 05 MUNICIPAL COURTS</b>	<b>\$443,317</b>	<b>\$542,946</b>	<b>\$500,000</b>	<b>\$520,000</b>
<b>Police Department</b>				
PD Drug/Seizure	17,408	2,445		
Law Enforcement Officer Stand/Training		1,101		
Golf Carts	240	260		
Police Reports	952	974	0	-
<b>TOTAL 06 POLICE</b>	<b>\$18,600</b>	<b>\$4,780</b>	<b>\$0</b>	<b>\$0</b>
<b>Fire Department</b>				
4185 Fire Department Insurance Reimbursement	0	19,692	15,000	15,000
4365 Fire Dept./Collin County	31,902	42,776	42,776	42,776
4378 Training Classes - Tuition	12,000	22,705		
<b>TOTAL 08 FIRE</b>	<b>\$43,902</b>	<b>\$85,173</b>	<b>\$57,776</b>	<b>\$57,776</b>
<b>Library Department</b>				
4385 M isc. Income/Library	8,521	5,279	3,500	3,500
Library Donations	2,315	5,812	1,000	1,000
Donations - Books and Patrons			600	600
4390 Collin County/Library	15,539	15,995	16,331	16,331
<b>TOTAL 10 LIBRARY</b>	<b>\$26,375</b>	<b>\$27,086</b>	<b>\$21,431</b>	<b>\$21,431</b>
<b>Total General Fund Revenue</b>	<b>4,423,229</b>	<b>4,947,832</b>	<b>4,617,528</b>	<b>5,445,517</b>

## CITY OF MELISSA ANNUAL BUDGET FY2015-16

# General Fund Detailed Budget by Department

## NON-DEPARTMENTAL

GENERAL FUND DETAILED BUDGET 00 NON-DEPARTMENTAL					
LINE ITEMS	ACTUAL FY14	BUDGET FY15	PROPOSED BASE FY16	SUPPLE- MENTAL	PROPOSED FY16
5110 SALARY - MARKET ADJUSTMENTS				15,000	15,000
5220 ANIMAL CONTROL	31,316	32,000	32,000		32,000
5230 APPRAISAL DISTRICT	15,884	16,556	20,502		20,502
5260 ENGINEERING	36,718	35,000	50,000		50,000
5290 SECURITY	1,764	2,664	2,664		2,664
5344 ECONOMIC DEVELOPMENT	0	20,000	20,000		20,000
5371 R&R FUND - CITY HALL	15,000	15,000	15,000		15,000
5372 DESIGNATED CAPITAL PROJECT FUNDS	40,000	60,000	60,000		60,000
5390 PROFESSIONAL SERVICES	22,331	24,825	23,250		23,250
5400 AUDIT FEES	12,500	12,500	12,500		12,500
5410 LEGAL FEES	114,515	50,000	80,000		80,000
5415 ENVIRONMENTAL SVCS	4,568	4,000	4,000		4,000
5420 INSURANCE	97,227	95,000	120,000		120,000
5430 TELEPHONE	17,614	19,041	19,041		19,041
5433 WEBSITE	0	2,919	2,874	5,000	7,874
5434 COMMUNICATIONS	0	1,000	1,200		1,200
5435 INTERNET SERVICE	0	850	850		850
5436 COMPUTER EXPENSES	31,661	65,218	61,449	3,300	64,749
5438 COMPUTER HARDWARE/SOFTWARE	664	9,325	9,325	5,250	14,575
5443 IT COMPUTER REPLACEMENT	7,195	20,509	6,550	13,370	19,920
5470 UTILITIES	62,091	60,000	60,000		60,000
5511 CHAMBER OF COMMERCE EXPENSES	10,500	10,000	10,000		10,000
5610 CHILD ADVOCACY SERVICES	2,677	0	0		0
5950 TRANSFER OUT	202,874	180,000	180,000		180,000
<b>OPERATIONS TOTAL</b>	<b>\$ 727,098</b>	<b>\$ 736,407</b>	<b>\$ 791,205</b>	<b>\$ 41,920</b>	<b>\$ 833,125</b>
5661 DEBT SVC ADMIN FEE	400	0	0		0
<b>DEBT TOTAL</b>	<b>\$ 400</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>01-00 TOTAL</b>	<b>\$ 727,498</b>	<b>\$ 736,407</b>	<b>\$ 791,205</b>	<b>\$ 41,920</b>	<b>\$ 833,125</b>

# CITY OF MELISSA ANNUAL BUDGET FY2015-16

## ADMINISTRATION

GENERAL FUND DETAILED BUDGET					
01 ADMINISTRATION					
LINE ITEMS	ACTUAL FY14	BUDGET FY15	PROPOSED BASE FY16	SUPPLE- MENTAL	PROPOSED FY16
5110 SALARIES & WAGES	382,553	414,121	412,016		412,016
5110 SALARIES/TAXES/TMRS - 3% AVG RAISE				13,661	13,661
5111 EMPLOYEE INCENTIVE COMPENSATION	0	20,000	0		0
5145 LONGEVITY PAY	1,572	1,936	2,128		2,128
5150 SOCIAL SECURITY EXPENSE	19,991	25,613	25,613		25,613
5155 MEDICARE EXPENSE	5,320	5,990	5,990		5,990
5160 SUTA EXPENSE	1,059	145	145		145
5165 AFLAC EXPENSE	1,404	0	0		0
5166 LONG TERM DISABILITY	480	501	501		501
5170 TMRS EXPENSE	17,177	26,779	25,636		25,636
5442 CAR ALLOWANCE	7,200	6,000	6,000		6,000
5510 GROUP HEALTH INSURANCE	27,517	43,051	32,114		32,114
<b>PERSONNEL TOTAL</b>	<b>\$ 464,273</b>	<b>\$ 544,136</b>	<b>\$ 510,143</b>	<b>\$ 13,661</b>	<b>\$ 523,804</b>
5196 MISC EMPLOYEE EXPENSE	2,169	1,500	1,500		1,500
5197 EMPLOYEE APPRECIATION-	2,975	3,650	3,700		3,700
5198 EMPLOYEE SPECIAL EVENTS	1,959	2,000	1,500		1,500
5240 CITY COUNCIL EXPENSE	4,424	5,000	5,000		5,000
5245 BOARDS AND COMMISSIONS	0	3,000	3,000		3,000
5250 ELECTION EXPENSE	0	10,000	10,000		10,000
5280 OFFICE SUPPLIES	5,080	5,000	5,000	1,000	6,000
5310 DUES & MEMBERSHIPS	9,970	8,245	8,265		8,265
5320 POSTAGE AND DELIVERY	1,524	1,000	1,000		1,000
5321 SHIPPING AND COURIER SVC	288	500	500		500
5330 PUBLICATIONS AND SUBSCRIPTIONS	599	717	717		717
5340 LEGAL ADVERTISING	4,975	2,500	5,000		5,000
5350 PRINTING AND REPRODUCTION	4,011	2,000	2,000		2,000
5352 CODIFICATION OF ORDINANCES	5,199	0	0		0
5357 WEBSITE MAINTENANCE	2,874	0	0		0
5360 EQUIPMENT	4,666	0	0		0
5361 EQUIPMENT RENTAL	2,316	3,536	3,536		3,536
5376 BLDG REPAIR & MAINTENANCE	343	0	0		0
5385 VEHICLE FUEL	94	0	0		0

## CITY OF MELISSA ANNUAL BUDGET FY2015-16

### Administration Cont'd

LINE ITEMS	ACTUAL FY14	BUDGET FY15	PROPOSED BASE FY16	SUPPLE- MENTAL	PROPOSED FY'16
5390 PROFESSIONAL SERVICES	52,433	0	0		0
5395 LICENSE FEES	183	0	0		0
5420 INSURANCE	646	0	0		0
5430 TELEPHONE	3,836	3,715	3,715		3,715
5432 WIRELESS TELEPHONE EXP	2,701	2,400	2,400		2,400
5435 INTERNET SERVICE	879	1,000	1,000		1,000
5436 COMPUTER EXPENSES	9,537	8,590	7,590		7,590
5438 COMPUTER HARDWARE/SOFTWARE	1,654	0	0		0
5439 BUSINESS MEALS	1,732	3,000	3,000		3,000
5440 TRAVEL EXPENSES	10,128	12,149	16,321		16,321
5441 MILEAGE REIMBURSEMENT	3,149	1,000	1,000		1,000
5443 IT COMPUTER REPLACEMENT	1,733	2,311	3,078		3,078
5450 UNIFORMS	205	600	600		600
5460 TRAINING	8,254	3,270	3,670		3,670
5500 MISC EXPENSE	561	0	0		0
5509 PROPERTY TAX EXPENSE	7	0	0		0
5520 TRANSFER OUT	811,031	0	0		0
5550 SUPPLIES	3,136	2,500	2,500		2,500
5550 SUPPLIES	730	0	0		0
5573 COLLIN COUNTY FILING FEE	452	1,500	1,500		1,500
5574 DOCUMENT MANAGEMENT	851	0	0	0	0
5635 CHARITABLE CONTRIBUTION	1,000	0	0		0
<b>OPERATIONS TOTAL</b>	<b>\$ 968,306</b>	<b>\$ 90,683</b>	<b>\$ 97,092</b>	<b>\$ 1,000</b>	<b>\$ 98,092</b>
<b>01-01 TOTAL</b>	<b>\$ 1,432,578</b>	<b>\$ 634,819</b>	<b>\$ 607,235</b>	<b>\$ 14,661</b>	<b>\$ 621,896</b>

# CITY OF MELISSA ANNUAL BUDGET FY2015-16

## DEVELOPMENT & NEIGHBORHOOD SERVICES

GENERAL FUND DETAILED BUDGET 02 DEVELOPMENT & NEIGHBORHOOD SERVICES					
LINE ITEMS	ACTUAL FY014	BUDGET FY15	PROPOSED BASE FY16	SUPPLE- MENTALS	PROPOSED FY16
5110 SALARIES & WAGES	95,803	96,782	96,782		96,782
5110 SALARIES/TAXES/TMRS - 3% AVG RAISE				3,416	3,416
SALARIES & WAGES (+BENEFITS-SUPPLEMENT)				15,447	15,447
5115 SALARIES - OVERTIME	5,693	-	-		-
5145 LONGEVITY PAY	776	872	968		968
5150 SOCIAL SECURITY EXPENSE	6,201	6,001	6,001	958	6,959
5155 MEDICARE EXPENSE	1,450	1,403	1,403	224	1,627
5160 SUTA EXPENSE	-	18	27	27	54
5166 LONG TERM DISABILITY	-	123	123	110	233
5170 TMRS EXPENSE	4,508	8,006	6,051	837	6,888
5195 DRUG SCREENING	-	-	-	45	45
5510 GROUP HEALTH INSURANCE	8,619	12,306	11,987	10,703	22,690
<b>PERSONNEL TOTAL</b>	<b>\$ 123,050</b>	<b>\$ 125,511</b>	<b>\$ 123,342</b>	<b>\$ 31,767</b>	<b>\$ 155,108</b>
5261 DEVELOPMENT PROJECT ENG. FEES	261,426	200,000	225,000		225,000
5270 INSPECTIONS	303,582	179,500	260,500		260,500
5280 OFFICE SUPPLIES	1,877	2,500	2,500	500	3,000
5310 DUES & MEMBERSHIPS	471	245	260		260
5320 POSTAGE AND DELIVERY	229	500	500		500
5330 PUBLICATIONS AND SUBSCRIPTIONS	0	275	275		275
5340 LEGAL ADVERTISING	1,392	1,000	3,000		3,000
5350 PRINTING AND REPRODUCTION	820	300	600		600
5361 EQUIPMENT RENTAL	0	0	2,976		2,976
5370 CONTRACT REPAIRS & MAINTENANCE	2,258	3,600	0		0
5430 TELEPHONE	2,992	3,000	3,000		3,000
5436 COMPUTER EXPENSES	500	500	0		0
5439 BUSINESS MEALS	327	0	0		0
5440 TRAVEL EXPENSES	0	1,400	1,400	1,320	2,720
5443 IT COMPUTER REPLACEMENT	289	0	1,711		1,711
5450 UNIFORMS	126	0	0		0
5460 TRAINING	0	600	600	2,000	2,600
5500 MISC EXPENSE	7	0	0		0
5573 COLLIN COUNTY FILING FEES	1,018	500	500		500
<b>OPERATIONS TOTAL</b>	<b>\$ 577,314</b>	<b>\$ 393,920</b>	<b>\$ 502,822</b>	<b>\$ 3,820</b>	<b>\$ 506,642</b>
5910 CAPITAL OUTLAY	0	0	0		0
<b>CAPITAL TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>01-02 TOTAL</b>	<b>\$ 700,363</b>	<b>\$ 519,431</b>	<b>\$ 626,164</b>	<b>\$ 35,587</b>	<b>\$ 661,750</b>

**PARKS**

**CITY OF MELISSA ANNUAL BUDGET FY2015-16**

**GENERAL FUND DETAILED BUDGET**

**04 PARKS & GROUNDS**

LINE ITEMS	ACTUAL FY14	BUDGET FY15	PROPOSED BASE FY16	SUPPLEMENTAL	PROPOSED FY16
5110 SALARIES & WAGES	40,081	40,364	40,364	34,671	75,035
5110 SALARIES/TAXES/TMRS - 3% AVG RAISE				4,554	4,554
5115 SALARIES - OVERTIME	521	1,750	1,750		1,750
5145 LONGEVITY PAY	260	308	356		356
5150 SOCIAL SECURITY EXPENSE	2,343	2,611	2,633		2,633
5155 MEDICARE EXPENSE	548	608	616		616
5160 SUTA EXPENSE	207	9	9		9
5166 LONG TERM DISABILITY	56	53	53		53
5170 TMRS EXPENSE	1,778	2,595	2,629		2,629
5190 CONTRACT LABOR	0	0	0		0
5195 DRUG SCREENING	0	0	0		0
5510 GROUP HEALTH INSURANCE	5,722	7,148	8,086	10,703	18,789
<b>PERS ONNEL TOTAL</b>	<b>\$ 51,515</b>	<b>\$ 55,446</b>	<b>\$ 56,496</b>	<b>\$ 49,928</b>	<b>\$ 106,423</b>
5310 DUES & MEMBERSHIPS	45	50	50		50
5360 EQUIPMENT	324	1,200	1,200		1,200
5370 CONTRACT REPAIRS & MAINTENANCE	97,413	99,565	163,465		163,465
5372 DESIGNATED CAPITAL PROJECT FUNDS	0	80,000	0		0
5375 VEHICLE REPAIR & MAINTENANCE	723	2,000	750		750
5376 BLDG REPAIR & MAINTENANCE	350	0	1,000		1,000
5377 LEASE/RENT EXPENSE	0	0	0		0
5385 VEHICLE FUEL	2,378	2,200	1,650		1,650
5432 WIRELESS TELEPHONE EXP	571	600	750		750
5441 MILEAGE REIMBURSEMENT	0	0	0		0
5443 IT COMPUTER REPLACEMENT	300	300	734		734
5450 UNIFORMS	110	400	600		600
5460 TRAINING	0	0	0		0
5470 UTILITIES	60,467	65,000	65,000		65,000
5501 ZADOW PARK - PHASE II	21,581	0	0		0
5502 BOB MILLER PARK PHASE II	0	0	0		0
5503 HUNTER'S RIDGE PARK	0	0	0		0
5505 PARK EXPENSES	312	33,940	0	4,000	4,000
5550 SUPPLIES	15,797	37,300	37,950		37,950
<b>OPERATIONS TOTAL</b>	<b>\$ 200,371</b>	<b>\$ 322,555</b>	<b>\$ 273,149</b>	<b>\$ 4,000</b>	<b>\$ 277,149</b>
5910 CAPITAL OUTLAY	0	6,000	4,805		4,805
<b>CAPITAL TOTAL</b>	<b>\$ -</b>	<b>\$ 6,000</b>	<b>\$ 4,805</b>	<b>\$ -</b>	<b>\$ 4,805</b>
<b>01-04 TOTAL</b>	<b>\$ 251,887</b>	<b>\$ 384,001</b>	<b>\$ 334,450</b>	<b>\$ 53,928</b>	<b>\$ 388,377</b>

# CITY OF MELISSA ANNUAL BUDGET FY2015-16

## MUNICIPAL COURTS

GENERAL FUND DETAILED BUDGET					
05 MUNICIPAL COURTS					
LINE ITEMS	ACTUAL FY14	BUDGET FY15	PROPOSED BASE FY16	SUPPLE-MENTAL	PROPOSED FY16
5110 SALARIES & WAGES	84,045	55,301	58,782		58,782
5110 SALARIES/TAXES/TMRS - 3% AVG RAISE				2,049	2,049
5115 SALARIES - OVERTIME	1,290	2,500	2,500		2,500
5145 LONGEVITY PAY	344	392	440		440
5150 SOCIAL SECURITY EXPENSE	4,699	3,739	3,827		3,827
5155 MEDICARE EXPENSE	1,099	875	895		895
5160 SUTA EXPENSE	739	18	54		54
5166 LONG TERM DISABILITY	99	46	46		46
5170 TMRS EXPENSE	3,451	3,555	3,821		3,821
5190 CONTRACT LABOR	13,600	40,800	40,800		40,800
5510 GROUP HEALTH INSURANCE	16,402	10,873	11,990		11,990
<b>PERSONNEL TOTAL</b>	<b>\$ 125,768</b>	<b>\$ 118,099</b>	<b>\$ 123,155</b>	<b>\$ 2,049</b>	<b>\$ 125,205</b>
5280 OFFICE SUPPLIES	4,749	3,800	3,800		3,800
5290 SECURITY	0	0	0		0
5310 DUES & MEMBERSHIPS	100	100	200		200
5320 POSTAGE AND DELIVERY	871	1,000	1,000		1,000
5335 CREDIT CARD CHARGES	8,610	0	0		0
5340 ADVERTISING & PROMOTIONS	383	400	400		400
5350 PRINTING AND REPRODUCTION	1,679	900	700		700
5390 PROFESSIONAL SERVICES	0	0	0		0
5395 LICENSE FEES	0	0	0		0
5410 LEGAL FEES	0	0	0		0
5430 TELEPHONE	2,514	2,064	2,064		2,064
5431 BEEPER SERVICE	0	0	0		0
5436 COMPUTER EXPENSES	2,440	2,692	2,818		2,818
5439 BUSINESS MEALS	15	0	0		0
5440 TRAVEL EXPENSES	143	400	600		600
5441 MILEAGE REIMBURSEMENT	219	0	0		0
5443 IT COMPUTER REPLACEMENT	0	0	0		0
5450 UNIFORMS	205	180	180		180
5460 TRAINING	691	150	0		0
5570 STATE COURT COST	167,356	156,000	156,000		156,000
5571 FINES - COLLECTION EXPENSE	20,379	25,000	25,000		25,000
5572 DISPOSITION SERVICES	2,346	2,000	2,000		2,000
5575 INMATE BOARDING EXPENSE	2,652	4,000	4,000		4,000
<b>OPERATIONS TOTAL</b>	<b>\$ 215,352</b>	<b>\$ 198,686</b>	<b>\$ 198,762</b>	<b>\$ -</b>	<b>\$ 198,762</b>
5910 CAPITAL OUTLAY	0	0	0		0
<b>CAPITAL TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>01-05 TOTAL</b>	<b>\$ 341,120</b>	<b>\$ 316,785</b>	<b>\$ 321,917</b>	<b>\$ 2,049</b>	<b>\$ 323,967</b>

# CITY OF MELISSA ANNUAL BUDGET FY2015-16

## POLICE

GENERAL FUND DETAILED BUDGET 06 POLICE DEPARTMENT					
LINE ITEMS	ACTUAL FY14	BUDGET FY15	PROPOSED BASE FY16	SUPPLE- MENTAL	PROPOSED FY16
5110 SALARIES & WAGES	510,905	559,079	579,903		579,903
5110 SALARIES/TAXES/TMRS - 3% AVG RAISE				2,846	2,846
SALARIES & BENEFITS - SALARY ADJ./BASE				41,904	41,904
5115 SALARIES - OVERTIME	28,955	17,000	17,000		17,000
5145 LONGEVITY PAY	3,476	3,388	3,928		3,928
5150 SOCIAL SECURITY EXPENSE	30,793	35,655	37,252		37,252
5155 MEDICARE EXPENSE	7,202	8,339	8,712		8,712
5160 SUTA EXPENSE	2,161	181	297		297
5166 LONG TERM DISABILITY	694	707	707		707
5170 TMRS EXPENSE	23,881	35,529	37,191		37,191
5194 PSYCHOLOGICAL SCREEN	100	200	200		200
5195 DRUG SCREENING	130	200	200		200
5510 GROUP HEALTH INSURANCE	69,560	93,263	111,217		111,217
<b>PERSOONNEL TOTAL</b>	<b>\$ 677,857</b>	<b>\$ 753,541</b>	<b>\$ 796,607</b>	<b>\$ 44,750</b>	<b>\$ 841,358</b>
5196 MISC EMPLOYEE EXPENSE	103	250	150		150
5280 OFFICE SUPPLIES	5,030	3,500	3,500		3,500
5281 FURNITURE & FIXTURES	0	0	0	475	475
5290 SECURITY	104	0	0		0
5310 DUES & MEMBERSHIPS	978	997	947		947
5320 POSTAGE AND DELIVERY	131	250	250		250
5321 SHIPPING AND COURIER SVC	31	100	100		100
5330 PUBLICATIONS AND SUBSCRIPTIONS	2,023	2,105	2,105		2,105
5340 ADVERTISING & PROMOTIONS	0	0	0		0
5341 PROMOTIONAL MATERIALS	1,838	1,800	1,800		1,800
5350 PRINTING AND REPRODUCTION	1,225	1,200	1,200		1,200
5355 PUBLIC EDUCATION	0	0	0		0
5360 EQUIPMENT	4,421	3,100	400		400
5370 CONTRACT REPAIRS & MAINTENANCE	1,325	1,034	1,034		1,034
5375 VEHICLE REPAIR & MAINTENANCE	10,077	12,500	12,500		12,500
5376 BLDG REPAIR & MAINTENANCE	0	0	0		0
5385 VEHICLE FUEL	32,255	31,500	28,000		28,000
5390 PROFESSIONAL SERVICES	1,024	0	0		0
5395 LICENSE FEES	0	355	355		355
5430 TELEPHONE	3,830	3,400	3,400		3,400
5431 BEEPER SERVICE	0	0	0		0
5432 WIRELESS TELEPHONE EXP	4,683	5,220	5,220		5,220
5435 INTERNET SERVICE	0	0	0		0
5436 COMPUTER EXPENSES	6,104	5,495	5,514		5,514
5439 BUSINESS MEALS	357	0	0		0
5440 TRAVEL EXPENSES	387	2,310	2,200		2,200
5441 MILEAGE REIMBURSEMENT	0	400	400		400
5443 IT COMPUTER REPLACEMENT	6,971	7,495	10,745		10,745
5450 UNIFORMS	7,178	7,353	1,995		1,995
5460 TRAINING	2,856	3,090	3,090		3,090
5461 LEOSE EXPENSE	1,735	0	0		0
5470 UTILITIES	0	0	0		0

## CITY OF MELISSA ANNUAL BUDGET FY2015-16

Police Cont'd

LINE ITEMS	ACTUAL FY14	BUDGET FY15	PROPOSED BASE FY16	SUPPLE- MENTAL	PROPOSED FY16
5500 MISC EXPENSE	950	0	0		0
5550 SUPPLIES	2,642	2,740	2,485		2,485
5576 NATIONAL NIGHT OUT	0	0	0		0
5600 DISPATCHING EXPENSE	25,397	28,096	41,502		41,502
5610 CHILD Advocacy Services	0	3,500	3,500		3,500
<b>OPERATIONS TOTAL</b>	<b>\$ 123,656</b>	<b>\$ 127,790</b>	<b>\$ 132,392</b>	<b>\$ 475</b>	<b>\$ 132,867</b>
5530 CAPITAL OUTLAY VEHICLE	54,375	49,380	52,725		52,725
5620 CAPITAL OUTLAY BUILDING	0	0	0		0
5910 CAPITAL OUTLAY	0	0	0	17,000	17,000
<b>CAPITAL TOTAL</b>	<b>\$ 54,375</b>	<b>\$ 49,380</b>	<b>\$ 52,725</b>	<b>\$ 17,000</b>	<b>\$ 69,725</b>
<b>01-06 TOTAL</b>	<b>\$ 855,888</b>	<b>\$ 930,711</b>	<b>\$ 981,724</b>	<b>\$ 62,225</b>	<b>\$ 1,043,950</b>

# CITY OF MELISSA ANNUAL BUDGET FY2015-16

## STREETS

GENERAL FUND DETAILED BUDGET					
07 STREET DEPARTMENT					
LINE ITEMS	ACTUAL FY14	BUDGET FY15	PROPOSED BASE FY16	SUPPLE- MENTAL	PROPOSED FY16
5110 SALARIES & WAGES	19,365	19,429	16,900		16,900
5110 SALARIES/TAXES/TMRS - 3% AVG RAISE				569	569
5115 SALARIES - OVERTIME	1,506	1,000	1,000		1,000
5145 LONGEVITY PAY	0	84	48		48
5150 SOCIAL SECURITY EXPENSE	1,097	1,267	1,143		1,143
5155 MEDICARE EXPENSE	257	297	268		268
5160 SUTA EXPENSE	104	9	9		9
5166 LONG TERM DISABILITY	32	25	25		25
5170 TMRS EXPENSE	918	1,310	1,142		1,142
5510 GROUP HEALTH INSURANCE	4,437	5,440	12,002		12,002
<b>PERSONNEL TOTAL</b>	<b>\$ 27,716</b>	<b>\$ 28,861</b>	<b>\$ 32,537</b>	<b>\$ 569</b>	<b>\$ 33,106</b>
5280 OFFICE SUPPLIES	0	0	0		0
5360 EQUIPMENT	208	4,350	2,000		2,000
5361 EQUIPMENT RENTAL	0	2,000	2,000		2,000
5370 CONTRACT REPAIRS & MAINTENANCE	72,798	25,000	25,000		25,000
5375 VEHICLE REPAIR & MAINTENANCE	313	1,500	1,000		1,000
5385 VEHICLE FUEL	0	700	450		450
5432 WIRELESS TELEPHONE EXP	569	800	800		800
5441 MILEAGE REIMBURSEMENT	0	100	0		0
5443 IT COMPUTER REPLACEMENT	0	0	0		0
5450 UNIFORMS	0	550	550		550
5470 UTILITIES	75,284	76,000	76,000		76,000
5550 SUPPLIES	11,645	8,000	9,000		9,000
5640 STREET REPAIRS	50,927	30,000	30,000		30,000
5650 STREET SIGNS	8,302	9,200	10,000		10,000
<b>OPERATIONS TOTAL</b>	<b>\$ 220,045</b>	<b>\$ 158,200</b>	<b>\$ 156,800</b>	<b>\$ -</b>	<b>\$ 156,800</b>
5910 CAPITAL OUTLAY	0	0	0		0
<b>CAPITAL TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>01-07 TOTAL</b>	<b>\$ 247,761</b>	<b>\$ 187,061</b>	<b>\$ 189,337</b>	<b>\$ 569</b>	<b>\$ 189,906</b>

## CITY OF MELISSA ANNUAL BUDGET FY2015-16

GENERAL FUND DETAILED BUDGET 08 FIRE DEPARTMENT					
LINE ITEMS	ACTUAL FY14	BUDGET FY15	PROPOSED BASE FY16	SUPPLE- MENTAL	PROPOSED FY16
5110 SALARIES & WAGES	213,809	230,324	223,673		223,673
5110 SALARIES/TAXES/TM RS - 3% AVG RAISE				2,732	2,732
SALARIES & BENEFITS - ADDITIONAL PT			.	9,624	9,624
SALARIES & BENEFITS - 1/3 FT CAPTAIN				69,911	69,911
SALARIES & BENEFITS - 2/3 FT CAPTAIN				69,911	69,911
SALARIES & BENEFITS - 3/3 FT CAPTAIN				69,911	69,911
5111 VOLUNTEER INCENTIVE COMP.	16,418	28,000	28,000		28,000
5115 SALARIES - OVERTIME	463	0	0		0
5145 LONGEVITY PAY	120	252	348		348
5150 SOCIAL SECURITY EXPENSE	13,049	14,227	13,889		13,889
5155 MEDICARE EXPENSE	3,052	3,327	3,248		3,248
5160 SUTA EXPENSE	1,739	63	54		54
5166 LONG TERM DISABILITY	111	163	163		163
5170 TMRS EXPENSE	9,366	14,777	13,867		13,867
5193 PHYSICALS	5,985	7,966	8,000	8,000	16,000
5195 DRUG SCREENING	350	0	360		360
5510 GROUP HEALTH INSURANCE	4,156	5,289	12,288		12,288
<b>PERSONNEL TOTAL</b>	<b>\$ 268,618</b>	<b>\$ 304,388</b>	<b>\$ 303,890</b>	<b>\$ 244,708</b>	<b>\$ 548,598</b>
5280 OFFICE SUPPLIES	424	2,000	2,000		2,000
5310 DUES & MEMBERSHIPS	7,804	5,630	5,885		5,885
5320 POSTAGE AND DELIVERY	156	200	200		200
5321 SHIPPING AND COURIER SVC	0	100	100		100
5330 PUBLICATIONS AND SUBSCRIPTIONS	868	1,160	1,160		1,160
5350 PRINTING AND REPRODUCTION	1,170	500	1,000		1,000
5355 PUBLIC EDUCATION	0	3,000	3,000		3,000
5360 EQUIPMENT	3,371	35,620	3,000		3,000
5362 PERSONAL PROTECTIVE EQUIPMENT FD	17,721	23,000	23,000	800	23,800
5363 PPE MAINTENANCE FD	9,514	2,000	6,400		6,400
5370 CONTRACT REPAIRS & MAINTENANCE	8,764	12,833	13,580	1,650	15,230
5375 VEHICLE REPAIR & MAINTENANCE	24,630	15,000	15,000		15,000
5376 BLDG REPAIR & MAINTENANCE	10,688	3,000	3,000		3,000
5385 VEHICLE FUEL	15,913	15,000	15,000		15,000
5390 PROFESSIONAL SERVICES	0	0	0	3,275	3,275

## CITY OF MELISSA ANNUAL BUDGET FY2015-16

Fire Cont'd

LINE ITEMS	ACTUAL FY14	BUDGET FY15	PROPOSED BASE FY16	SUPPLE-MENTAL	PROPOSED FY16
5395 LICENSE FEES	2,585	2,435	2,435		2,435
5420 INSURANCE	4,387	4,000	5,000		5,000
5430 TELEPHONE	4,767	5,200	5,200		5,200
5432 WIRELESS TELEPHONE EXP	3,241	4,900	4,900		4,900
5436 COMPUTER EXPENSES	0	750	1,000		1,000
5439 BUSINESS MEALS	2,179	3,000	3,500		3,500
5440 TRAVEL EXPENSES	770	2,500	3,000		3,000
5443 IT COMPUTER REPLACEMENT	1,943	4,918	5,293	4,460	9,753
5450 UNIFORMS	7,810	8,500	8,500	1,500	10,000
5460 TRAINING	9,320	15,000	15,000		15,000
5462 TRAINING - CLASS EXPENSES	23,770	0	0		0
5470 UTILITIES	18,096	16,500	16,500		16,500
5490 AMBULANCE CONTRACT SERVICES	77,798	99,286	100,000		100,000
5500 MISC EXPENSE	72	0	0		0
5550 SUPPLIES	2,500	3,000	3,000		3,000
5551 MEDICAL SUPPLIES	8,175	6,300	6,300		6,300
5552 REHAB SUPPLIES	1,582	2,000	2,000		2,000
5553 FIRE SUPPLIES	6,636	4,500	4,500		4,500
5618 CONDEMNED PROPERTY DEMOLITION	13,560	0	0		0
<b>OPERATIONS TOTAL</b>	<b>\$ 290,213</b>	<b>\$ 301,832</b>	<b>\$ 278,453</b>	<b>\$ 11,685</b>	<b>\$ 290,138</b>
5530 CAPITAL OUTLAY VEHICLE	51,552	55,436	55,436		55,436
5910 CAPITAL OUTLAY	0	0	18,415	35,000	53,415
<b>CAPITAL TOTAL</b>	<b>\$ 51,552</b>	<b>\$ 55,436</b>	<b>\$ 73,850</b>	<b>\$ 35,000</b>	<b>\$ 108,850</b>
<b>01-08 TOTAL</b>	<b>\$ 610,383</b>	<b>\$ 661,656</b>	<b>\$ 656,194</b>	<b>\$ 291,393</b>	<b>\$ 947,587</b>

LIBRARY

CITY OF MELISSA ANNUAL BUDGET FY2015-16

GENERAL FUND DETAILED BUDGET 10 LIBRARY DEPARTMENT					
LINE ITEMS	ACTUAL FY14	BUDGET FY15	PROPOSED BASE FY16	SUPPLE- MENTAL	PROPOSED FY16
5110 SALARIES & WAGES	92,934	97,917	97,917		97,917
5110 SALARIES/TAXES/TMRS - 3% AVG RAISE				3,415	3,415
SALARIES & WAGES - ADD. PT YOUTH LIBRARIAN				11,522	11,522
SALARIES & WAGES - ADD. PT LIBRARY CLERK				27,615	27,615
5115 SALARIES - OVERTIME	493	0	0		0
5145 LONGEVITY PAY	284	332	380		380
5150 SOCIAL SECURITY EXPENSE	5,535	6,071	6,094		6,094
5155 MEDICARE EXPENSE	1,295	1,420	1,425		1,425
5160 SUTA EXPENSE	807	36	36		36
5166 LONG TERM DISABILITY	47	44	44		44
5170 TMRS EXPENSE	3,761	6,302	6,085		6,085
5190 CONTRACT LABOR	0	0	0		0
5195 DRUG SCREENING	270	0	0		0
5510 GROUP HEALTH INSURANCE	6,558	7,803	8,764		8,764
<b>PERSONNEL TOTAL</b>	<b>\$ 111,984</b>	<b>\$ 119,925</b>	<b>\$ 120,745</b>	<b>\$ 42,552</b>	<b>\$ 163,297</b>
5280 OFFICE SUPPLIES	2,295	2,900	2,600		2,600
5310 DUES & MEMBERSHIPS	541	724	515		515
5320 POSTAGE AND DELIVERY	109	50	70		70
5330 PUBLICATIONS AND SUBSCRIPTIONS	568	1,031	865		865
5341 PROMOTIONAL MATERIALS	1,100	950	1,900		1,900
5350 PRINTING AND REPRODUCTION	1,460	0	1,746		1,746
5355 PUBLIC EDUCATION	704	100	100		100
5360 EQUIPMENT	5,187	377	1,932		1,932
5370 CONTRACT REPAIRS & MAINTENANCE	0	6,701	4,610		4,610
5376 BLDG REPAIR & MAINTENANCE	0	0	0		0
5395 LICENSE FEES	712	781	863		863
5420 INSURANCE	0	0	375		375
5430 TELEPHONE	5,872	5,400	5,400		5,400
5440 TRAVEL EXPENSES	504	120	700		700
5441 MILEAGE REIMBURSEMENT	178	50	250		250
5443 IT COMPUTER REPLACEMENT	3,133	4,150	4,392		4,392
5450 UNIFORMS	223	54	0		0
5460 TRAINING	0	500	795		795
5462 TRAINING - CLASS EXPENSES	15	0	0		0
5470 UTILITIES	0	0	300		300
5500 MISCELLANEOUS EXPENSE	27	0	200		200
5550 SUPPLIES	1,115	350	850		850
5554 LONE STAR GRANT PURCHASES	4,690	0	0		0
5556 LIBRARY INVENTORY PURCHASES	14,351	15,000	15,000		15,000
FARMERS MARKET				10,695	10,695
5558 LIBRARY PROGRAMS	1841	2800	3175		3175
<b>OPERATIONS TOTAL</b>	<b>\$ 44,628</b>	<b>\$ 42,038</b>	<b>\$ 46,638</b>	<b>\$ 10,695</b>	<b>\$ 57,333</b>
5910 CAPITAL OUTLAY	0	0	0	7,650	7650
<b>CAPITAL TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,650</b>	<b>\$ 7,650</b>
<b>01-10 TOTAL</b>	<b>\$ 156,611</b>	<b>\$ 161,963</b>	<b>\$ 167,383</b>	<b>\$ 60,897</b>	<b>\$ 228,280</b>

# CITY OF MELISSA ANNUAL BUDGET FY2015-16

## BUILDING MAINTENANCE

GENERAL FUND DETAILED BUDGET					
11 BUILDING MAINTENANCE					
LINE ITEMS	ACTUAL FY14	BUDGET FY15	PROPOSED BASE FY16	SUPPLE- MENTAL	PROPOSED FY16
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
<b>PERS ONNEL TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
5280 OFFICE SUPPLIES	0	0	0		0
5360 EQUIPMENT	0	500	500		500
5370 CONTRACT REPAIRS & MAINTENANCE	6,469	6,500	6,500		6,500
5375 VEHICLE REPAIR & MAINTENANCE	0	0	0		0
5376 BLDG REPAIR & MAINTENANCE	61,654	53,990	61,495	6,500	67,995
5385 VEHICLE FUEL	0	0	0		0
5395 LICENSE FEES	0	0	0		0
5430 TELEPHONE	-330	0	0		0
5432 WIRELESS TELEPHONE EXP	0	0	0		0
5440 TRAVEL EXPENSES	0	0	0		0
5441 MILEAGE REIMBURSEMENT	0	0	0		0
5443 IT COMPUTER REPLACEMENT	0	0	0		0
5450 UNIFORMS	0	0	0		0
5470 UTILITIES	0	0	0		0
5550 SUPPLIES	2,877	2,000	2,450		2,450
<b>OPERATIONS TOTAL</b>	<b>\$ 70,670</b>	<b>\$ 62,990</b>	<b>\$ 70,945</b>	<b>\$ 6,500</b>	<b>\$ 77,445</b>
5530 CAPITAL OUTLAY VEHICLE	0	0	0		0
<b>CAPITAL TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>01-11 TOTAL</b>	<b>\$ 70,670</b>	<b>\$ 62,990</b>	<b>\$ 70,945</b>	<b>\$ 6,500</b>	<b>\$ 77,445</b>

**CITY OF MELISSA ANNUAL BUDGET FY2015-16**  
**Debt Service Fund Budget – General Fund Debt**

City of Melissa General Debt Service Fund FY16 - Proposed				
				PROPOSED BUDGET FY16
<b>Beginning Fund Balance - I &amp; S Acct</b>				<b>203,032.84</b>
<b>Revenues</b>				
4110	<b>Current Property Taxes - I &amp; S Portion</b>			\$ 707,779.80
4315	<b>Transfer In - Road Impact Fees (Milrany Transp GO Bond 2015)</b>			\$ 123,243.44
	<b>Transfer In - Road Escrow Donation Total</b>			\$ -
	EDC 4A - Series 2006 CO - Melissa Rd	87,275.00		
	<b>Transfer In - EDC 4A Total</b>			<b>87,275.00</b>
	EDC 4B - Series 2005A CO - Fire St/Tennis/Barker/BMP	60,857.50		
	EDC 4B - Series 2015 CO - Phase I Park Dev Plan	385,393.23		
	<b>Transfer In - EDC 4B Total</b>			<b>446,250.73</b>
	TIF - Series 2006 CO - Town Center Architect	41,307.50		
	TIF - Series 2009 CO - City Hall	698,718.76		
	<b>Transfer In - TIF Fund Total</b>			<b>740,026.26</b>
	<b>Total Revenues</b>			<b>\$ 2,104,575.23</b>
<b>Expenditures</b>				
<b>Debt Service</b>		Principal	Interest	
5664	Debt Service - Series 2005A CO - Fire St/Tennis/Barker/BMP 4B	40,000.00	20,857.50	60,857.50
5666	Debt Service - Series 2006 CO - Melissa Rd 1,120,000 4A	55,000.00	32,275.00	87,275.00
5678	Debt Service - Series 2006 CO - Town Center Arch 515K TIF	25,000.00	16,307.50	41,307.50
5667	Debt Service - Series 2008 GO - Transportation Bond	225,000.00	176,081.88	401,081.88
5668	Debt Service - Series 2009 CO - City Hall	330,000.00	368,718.76	698,718.76
	Debt Service - Series 2011 GO - Transportation	20,000.00	15,800.00	35,800.00
	Debt Service - Series 2013 GO - Transportation/Refinance	170,000.00	42,750.00	212,750.00
	Debt Service - Series 2015 CO - Park - City Hall Park	58,147.92	58,147.92	
	Debt Service - Series 2015 CO - Park - Phase I Park Dev	385,393.23	385,393.23	
	Debt Service - Series 2015 GO - Transportation - Milrany Rd	15,000.00	108,243.44	123,243.44
		880,000.00	1,224,575.23	
	<b>Principal Reduction</b>			<b>880,000.00</b>
	<b>Interest</b>			<b>1,224,575.23</b>
	<b>Paying Agent Fees/Other</b>			-
	<b>Total Debt Service Expenditures</b>			<b>2,104,575.23</b>
	<b>Ending Fund Balance</b>			<b>203,032.84</b>

# CITY OF MELISSA ANNUAL BUDGET FY2015-16

## Water Fund Budget Summary

<b>City of Melissa</b> <b>Actual &amp; Projected Revenue Requirements</b> <b>Financial Summary - Combined Water &amp; Wastewater</b>			
<b>Description</b>	<b>Actual FY14</b>	<b>Estimated FY15</b>	<b>Adopted FY16</b>
<b>Beginning Working Capital Reserve</b>	<b>\$ 1,287,056</b>	<b>\$ 1,356,802</b>	<b>\$ 1,305,954</b>
Water Sales	\$ 2,283,178	\$ 2,523,190	\$ 2,756,137
Sewer Treatment	\$ 1,105,205	\$ 1,229,039	\$ 1,375,394
City of Anna Throckmorton M&O Charges	4,769	12,000	12,000
Garbage	210,722	230,000	230,000
Non-Rate Operating Revenues	145,812	160,000	150,000
Throckmorton Funding - 4A/4B	228,012	228,446	228,586
Non-Operating Revenues	3,346	5,000	5,000
<b>TOTAL SOURCES OF FUNDS</b>	<b>\$ 3,981,044</b>	<b>\$ 4,387,675</b>	<b>\$ 4,757,117</b>
Utility Billing	\$ 254,710	\$ 290,972	\$ 407,558
Water Purchases	\$ 714,802	\$ 697,800	\$ 737,759
All Other Water Department	771,617	660,792	753,645
Wastewater Treatment: Melissa	158,021	636,007	853,765
All Other Wastewater Department	49,938	38,060	17,227
Garbage Expense	212,040	230,000	230,000
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$ 2,161,128</b>	<b>\$ 2,553,631</b>	<b>\$ 2,999,954</b>
Net Revenues	\$ 1,819,916	\$ 1,834,044	\$ 1,757,163
Debt Service - Existing	\$ 1,441,366	\$ 1,585,335	\$ 1,696,663
Debt Service - Planned	-	-	-
<b>TOTAL DEBT SERVICE</b>	<b>\$ 1,441,366</b>	<b>\$ 1,585,335</b>	<b>\$ 1,696,663</b>
Transfer to General Fund	\$ 186,000	\$ 186,000	\$ 200,000
Transfer to General Fund - Garbage	62,570	68,000	70,000
Departmental Capital Outlay	60,234	45,557	34,447
<b>NON-OPERATING EXPENDITURES</b>	<b>\$ 308,804</b>	<b>\$ 299,557</b>	<b>\$ 304,447</b>
Total Uses of Funds	\$ 3,911,298	\$ 4,438,523	\$ 5,001,064
Sources Minus Uses of Funds	\$ 69,746	\$ (50,848)	\$ (243,947)
<b>Ending Working Capital Reserve</b>	<b>\$ 1,356,802</b>	<b>\$ 1,305,954</b>	<b>\$ 1,062,007</b>
% of Operating Expenditures	34.7%	29.4%	21.2%
Days of Working Capital	127	107	78
<b>Revenue Increase Drivers:</b>			
Monthly Minimum Bill: Water	0.0%	0.0%	0.0%
Volumetric Rate/1,000 Gallons Water	17.8%	9.9%	0.0%
<b>OVERALL: WATER</b>	<b>17.8%</b>	<b>5.3%</b>	<b>0.0%</b>
Monthly Minimum Bill: Sewer	0.0%	0.0%	
Volumetric Rate/1,000 Gallons Sewer	17.8%	8.2%	
<b>OVERALL: SEWER</b>	<b>17.8%</b>	<b>3.6%</b>	
<b>OVERALL: W&amp;S</b>	<b>17.8%</b>	<b>4.7%</b>	<b>0.0%</b>
<b>One Day of Expenditures in W/C</b>	<b>\$ 10,716</b>	<b>\$ 12,160</b>	<b>\$ 13,702</b>
<b>Average Monthly Bill @ 6,449 Gallons:</b>			
Water	\$ 76.48	\$ 76.48	
Wastewater	\$ 57.38	\$ 57.38	
<b>TOTAL</b>	<b>\$ 133.86</b>	<b>\$ 133.86</b>	
<b>Difference</b>	<b>\$ 4.38</b>	<b>\$ -</b>	
<b>Difference</b>			<b>0.00%</b>

## CITY OF MELISSA ANNUAL BUDGET FY2015-16

# Water Fund Detailed Budget – by Department

## WATER

City of Melissa Financial Summary - Water Fund			
Description	Actual FY14	Revised FY15	Adopted FY16
5110 SALARIES & WAGES	\$198,978	\$194,290	\$204,005
5115 SALARIES - OVERTIME	\$13,803	\$15,000	\$15,000
5145 LONGEVITY PAY	\$592	\$800	\$348
5150 SOCIAL SECURITY EXPENSE	\$11,995	\$12,976	\$13,625
5155 MEDICARE EXPENSE	\$2,805	\$3,035	\$3,186
5160 SUTA EXPENSE	\$948	\$36	\$38
5166 LONG TERM DISABILITY	\$245	\$269	\$282
5170 TMRS EXPENSE	\$9,516	\$13,460	\$14,133
5190 CONTRACT LABOR	\$0	\$0	\$0
5195 DRUG SCREENING	\$0	\$500	\$525
5510 GROUP HEALTH INSURANCE	\$33,132	\$42,179	\$45,342
<b>PERSONNEL TOTAL</b>	<b>\$272,014</b>	<b>\$282,545</b>	<b>\$296,484</b>
5260 ENGINEERING	\$49,284	\$20,000	\$40,000
5270 INSPECTIONS	\$1,475	\$1,875	\$1,875
5280 OFFICE SUPPLIES	\$1,900	\$1,200	\$800
5310 DUES & MEMBERSHIPS	\$8,289	\$8,000	\$10,000
5320 POSTAGE AND DELIVERY	\$46	\$50	\$50
5340 ADVERTISING AND PROMOTIONS	\$0	\$0	\$0
5350 PRINTING AND REPRODUCTION	\$1,875	\$1,000	\$500
5360 EQUIPMENT	\$17,980	\$13,500	\$9,000
5361 EQUIPMENT RENTAL	\$0	\$2,000	\$2,000
5370 CONTRACT REPAIRS & MAINTENANCE	\$118,004	\$42,000	\$45,000
5375 VEHICLE REPAIR & MAINTENANCE	\$4,713	\$8,000	\$5,000
5376 BLDG REPAIR & MAINTENANCE	\$7,638	\$2,000	\$1,000
5385 VEHICLE FUEL	\$16,020	\$14,000	\$11,000
5390 PROFESSIONAL SERVICES	\$19,345	\$19,875	\$19,875
5395 LICENSE FEES	\$372	\$1,450	\$1,110
5400 AUDIT FEES	\$12,500	\$15,450	\$15,000
5410 LEGAL FEES	\$64,586	\$40,000	\$50,000
5430 TELEPHONE	\$6,471	\$8,100	\$8,100
5432 WIRELESS TELEPHONE EXP	\$3,383	\$4,000	\$4,000
5436 COMPUTER EXPENSES	\$13,839	\$30,000	\$30,209
5439 BUSINESS MEALS	\$360	\$800	\$600
5440 TRAVEL EXPENSES	\$245	\$1,000	\$1,000
5441 MILEAGE REIMBURSEMENT	\$945	\$1,500	\$750
5443 IT COMPUTER REPLACEMENT	\$14,665	\$5,248	\$4,592

## CITY OF MELISSA ANNUAL BUDGET FY2015-16

Water Cont'd

Description	Actual 2014	Revised 2015	Proposed 2016
5444 PURCHASE OF METERS/FIREFLY EQUIP	\$28,643	\$25,000	\$78,000
5445 PURCHASE OF WATER	\$714,802	\$697,800	\$737,759
5450 UNIFORMS	\$1,570	\$3,200	\$3,200
5460 TRAINING	\$2,113	\$3,000	\$3,500
5470 UTILITIES	\$63,252	\$70,000	\$70,000
5475 WATER TESTING	\$1,039	\$1,000	\$1,000
5750 GARBAGE EXPENSE	\$603	\$0	\$0
5550 SUPPLIES	\$38,448	\$35,000	\$40,000
5950 TRANSFER OUT	\$186,000	\$186,000	\$200,000
<b>OPERATIONS TOTAL</b>	<b>\$1,400,405</b>	<b>\$1,262,048</b>	<b>\$1,394,920</b>
5530 CAPITAL OUTLAY VEHICLE	\$48,900	\$45,557	\$34,447
5910 CAPITAL OUTLAY		\$0	\$0
<b>CAPITAL TOTAL</b>	<b>\$48,900</b>	<b>\$60,557</b>	<b>\$34,447</b>
5660 DEBT SERVICE	\$1,441,366	\$1,585,335	\$1,696,663
<b>DEBT TOTAL</b>	<b>\$1,441,366</b>	<b>\$1,585,335</b>	<b>\$1,696,663</b>
<b>02-14 TOTAL</b>	<b>\$3,162,685</b>	<b>\$3,190,484</b>	<b>\$3,422,514</b>

# CITY OF MELISSA ANNUAL BUDGET FY2015-16

## WASTEWATER

<b>City of Melissa</b> <b>Financial Summary - Wastewater Fund</b>			
<b>Description</b>	<b>Actual FY14</b>	<b>Revised FY15</b>	<b>Adopted FY16</b>
5260 ENGINEERING	\$47,015	\$32,000	\$12,000
5360 EQUIPMENT			
5361 EQUIPMENT RENTAL	\$0	\$200	
5370 CONTRACT REPAIRS & MAINTENANCE		\$2,000	\$2,000
5395 LICENSE FEES	\$730	\$1,110	\$777
5430 TELEPHONE	\$0	\$0	\$0
5443 IT COMPUTER REPLACEMENT	\$0	\$0	\$0
5446 SEWER TREATMENT SERVICES	\$158,021	\$579,865	\$853,765
5448 TAP DISCOUNTS	\$0	\$0	\$0
5470 UTILITIES	\$479	\$750	\$750
5500 MISC EXPENSE			
5550 SUPPLIES	\$1,714	\$2,000	\$1,700
<b>OPERATIONS TOTAL</b>	<b>\$207,959</b>	<b>\$617,925</b>	<b>\$870,992</b>
5910 CAPITAL OUTLAY	\$11,334		\$0
<b>CAPITAL TOTAL</b>	<b>\$11,334</b>	<b>\$0</b>	<b>\$0</b>
<b>02-15 TOTAL</b>	<b>\$219,293</b>	<b>\$617,925</b>	<b>\$870,992</b>

## CITY OF MELISSA ANNUAL BUDGET FY2015-16

### GARBAGE

<b>City of Melissa</b> <b>Financial Summary - Garbage Fund</b>				
<b>Description</b>	<b>Actual FY14</b>	<b>Revised FY15</b>	<b>Adopted FY16</b>	
5751 HAZARDOUS WASTE	\$0	3000	\$ 3,000.00	
5850 GARBAGE-TRANSFER GENERAL FUND	\$ 62,570	\$ 68,000	\$ 70,000	
GARBAGE EXPENSE	\$ 211,437	\$ 230,000	\$ 230,000	
<b>OPERATIONS</b>	<b>\$ 274,007</b>	<b>\$ 301,000</b>	<b>\$ 303,000</b>	
<b>TOTAL 16 GARBAGE</b>	<b>\$ 274,007</b>	<b>\$ 301,000</b>	<b>\$ 303,000</b>	

# CITY OF MELISSA ANNUAL BUDGET FY2015-16

## UTILITY BILLING

<b>City of Melissa</b> <b>Financial Summary - Utility Billing Fund</b>			
<b>Description</b>	<b>Actual FY14</b>	<b>Revised FY15</b>	<b>Adopted FY16</b>
5110 SALARIES & WAGES	\$125,911	\$134,935	\$139,543
5115 OVERTIME	\$1,561		
5145 LONGEVITY PAY	\$696	\$620	\$792
5150 SOCIAL SECURITY EXPENSE	\$7,377	\$8,118	\$8,395
5155 MEDICARE EXPENSE	\$1,725	\$1,899	\$1,964
5160 SUTA EXPENSE	\$833	\$36	\$37
5166 LONG TERM DISABILITY	\$163		
5170 TMRS EXPENSE	\$5,630	\$8,458	\$8,747
5195 Drug Screening	\$45		
5510 GROUP HEALTH INSURANCE	\$13,115	\$24,150	\$25,961
<b>PERSONNEL TOTAL</b>	<b>\$157,056</b>	<b>\$178,216</b>	<b>\$185,439</b>
5280 OFFICE SUPPLIES	\$885	\$2,500	\$2,500
5310 DUES & MEMBERSHIPS	\$95	\$448	\$455
5320 POSTAGE AND DELIVERY	\$3,398	\$3,300	\$3,300
5335 CREDIT CARD CHARGES	\$57,415	\$65,000	
5340 ADVERTISING AND PROMOTION			
5350 PRINTING AND REPRODUCTION	\$820	\$2,800	\$2,800
5430 TELEPHONE	\$2,334	\$2,500	\$2,500
5436 COMPUTER EXPENSES	\$5,675	\$5,281	\$2,300
5437 STATEMENT PROCESSING	\$23,868	\$26,000	
AMI MANAGEMENT CONTRACT		\$0	\$202,700
5438 COMPUTER HARDWARE/SOFTWARE			
5439 Business Meals	\$98		\$200
5440 TRAVEL EXPENSES	\$713	\$1,000	\$2,500
5441 MILEAGE REIMBURSEMENT	\$207	\$800	\$500
5450 UNIFORMS	\$141		
5500 MISC EXPENSE			
5443 IT COMPUTER REPLACEMENT	\$1,433	\$1,394	\$1,111
5460 TRAINING	\$571	\$1,733	\$1,253
<b>OPERATIONS TOTAL</b>	<b>\$97,653</b>	<b>\$112,756</b>	<b>\$222,119</b>
<b>Utility Billing TOTAL</b>	<b>\$254,709</b>	<b>\$290,972</b>	<b>\$407,558</b>

## CITY OF MELISSA ANNUAL BUDGET FY2015-16

# Debt Service Fund Budget – Utility Fund Debt

<b>City of Melissa</b> <b>Utility Debt Service - Expenditures</b> <b>FY16 - Proposed</b>					
<b>Debt Service Fund</b>		<b>Principal</b>	<b>Interest</b>	<b>Reserve</b>	<b>Fund Total</b>
5676	Debt Service - Series 2005 - Rev Bond GTUA CGMA	26,250.00	26,542.38		<b>52,792.38</b>
5677	Debt Service - Series 2006 CO - Country Ridge 615k Water	30,000.00	17,770.00		<b>47,770.00</b>
5679	Debt Service - 2006 State Part Assist-GTUA - CGMA	-	125,205.63		<b>125,205.63</b>
5673	Debt Service - Series 2006 - Rev Bond GTUA TR/TC Sewer	85,000.00	40,232.50	-	<b>125,232.50</b>
5681	Debt Service - Series 2007 Rev Bond - GTUA - CGMA	52,500.00	55,035.88		<b>107,535.88</b>
5682	Debt Service - Series 2007 Rev Bond - GTUA TR/TC Sewer	50,000.00	31,367.50		<b>81,367.50</b>
5683	Debt Service - Series 2008 Combo Tax/Rev - Water/Wastewater CIP	100,000.00	73,517.50		<b>173,517.50</b>
5684	Debt Service - Series 2009A (Dfund)- Fitzhugh Sewer - GTUA	45,000.00	41,247.50	16,980.72	<b>103,228.22</b>
	Debt Service - Series 2009B (CWSRF)- Fitzhugh Sewer - GTUA	60,000.00	40,960.00	20,088.72	<b>121,048.72</b>
5675	Debt Service- Series 2000/2010 Refunding CO - Water Tower	110,000.00	24,450.00		<b>134,450.00</b>
	Debt Service - Series 2011 Fannin Waterline Project	55,000.00	44,150.00		<b>99,150.00</b>
	Debt Service - Series 2013 CO - South Take Pt/US 75 water relocation/Davis Rd Sewer	200,000.00	95,871.26		<b>295,871.26</b>
	Debt Service - Series 2014 CO - SH 121 Util Relocation, Harrison St Sewer, AMR Sys	75,000.00	64,806.26		<b>139,806.26</b>
	Water Fund - Series 2015 CO - Waterline to 100 acre park		89,685.94		<b>89,685.94</b>
		888,750.00	770,842.35	37,069.44	
				<b>Principal Reduction:</b>	<b>888,750.00</b>
				<b>Interest:</b>	<b>770,842.35</b>
				<b>Reserves/Other:</b>	<b>37,069.44</b>
				<b>Total Debt Service Expenditures:</b>	<b>1,696,661.79</b>

## CITY OF MELISSA ANNUAL BUDGET FY2015-16

# Tax Increment Financing (TIF) Zone Budget

Melissa Tax Increment Financing Zone #1 Fund Annual Report for FY16		
		<b>Adopted FY16</b>
<b>Beginning Fund Balance (estimated)</b>		<b>73,526.89</b>
<b>Revenues</b>		
4110	Current Property Taxes - levy	378,099.05
	County's Participation - Property Taxes (2014) - levy	60,000.00
	Interest Income	
	Transfer from General Fund	180,000.00
	Transfer from Water Fund	160,000.00
	<b>Total Revenues</b>	<b>778,099.05</b>
<b>Expenditures</b>		
	Town Center construction costs	-
	Professional Services	
<b>Debt Service</b>		
	Transfer to Debt Service on 2006 Cert of Obligation - Principal	25,000.00
	Transfer to Debt Service on 2006 Cert of Obligation - Interest	16,307.50
	Transfer to Debt Service on 2009 Combo Tax and Rev CO - Principal	330,000.00
	Transfer to Debt Service on 2009 Combo Tax and Rev CO - Interest	368,718.76
	Less from I&S tax rate	
	<b>Total TIF Expenditures</b>	<b>740,026.26</b>
	<b>Revenues Less Expenditures</b>	<b>38,072.79</b>
	<b>Ending Fund Balance</b>	<b>111,599.68</b>
	Tax Increment Base Appraised Value - 2005 Certified Value	13,583,109
	Tax Increment Appraised Value for 2015 (City)	75,566,560
	Tax Increment Captured Appraised Value for 2015	61,983,451
	Tax Increment Appraised Value for 2015 (County)	-
	Tax Increment Captured Appraised Value for 2015 (County)	-
	City of Melissa Tax Rate for 2014 (100% participation)	.61/\$100 valuation
	Collin County Tax Rate for 2014 (50% participation)	.2425/\$100 valuation

## CITY OF MELISSA ANNUAL BUDGET FY2015-16

# Ordinance Levying Taxes for 2014

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**CITY OF MELISSA, TEXAS**

**ORDINANCE NO: 15-24**

**AN ORDINANCE OF THE CITY OF MELISSA, TEXAS LEVYING TAXES FOR THE 2015 TAX YEAR AT THE RATE OF \$0.6100 PER ONE HUNDRED DOLLARS (\$100.00) ASSESSED VALUE ON ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY OF MELISSA, TEXAS; PROVIDING FOR A DATE ON WHICH SUCH TAXES BECOME DUE AND DELINQUENT TOGETHER WITH PENALTIES AND INTEREST THEREON; PROVIDING FOR REPEALING, SAVINGS AND SEVERABILITY CLAUSES; PROVIDING FOR AN EFFECTIVE DATE OF THIS ORDINANCE; AND PROVIDING FOR THE PUBLICATION OF THE CAPTION HEREOF.**

WHEREAS, the City Council of the City of Melissa, Texas (hereinafter referred to as the "City") hereby finds that the tax for the fiscal year beginning October 1, 2015, and ending September 30, 2016, 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 8<sup>th</sup> day of September, 2015, the budget for the fiscal year beginning October 1, 2015, and ending September 30, 2016; 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, 2015, and ending September 30, 2016, and for each fiscal year thereafter until it be otherwise provided by and ordained on all taxable property, real, personal and mixed, situated within the corporate limits of the City of Melissa, Texas, and not exempt from taxation by the Constitution of the State and valid State laws, an ad valorem tax for the general operations of the City at a rate of \$0.6100 on each One Hundred Dollars (\$100.00) assessed value of taxable property, and shall be apportioned and distributed as follows:

- a. For the purpose of defraying the current expenses of the municipal government of the City, a tax of \$0.47891 on each One Hundred Dollars (\$100.00) assessed value of all taxable property.
- b. For the purpose of creating an interest and sinking fund to pay the interest and principal on all outstanding debt, capital lease payments, and related fees of the City, not otherwise provided for, a tax of \$0.13109 on each One Hundred Dollars

## **CITY OF MELISSA ANNUAL BUDGET FY2015-16**

(\$100.00) assessed value of all taxable property, within the City which shall be applied to the payment of such interest and maturities of all outstanding debt.

Total tax rate of \$0.6100 is based on one hundred percent (100%) market value on each One Hundred Dollars (\$100.00) of all taxable property within said City.

**THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. THE RATE WILL EFFECTIVELY BE RAISED BY 15.59 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$15.27.**

**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 1<sup>st</sup> of the year in which it becomes delinquent.

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

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

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

**SECTION 7: Rollback Taxes.** All rollback taxes collected during the 2016 fiscal year shall be deposited only in the General Fund of the City of Melissa, Texas and said funds shall not be allocated, in whole or in part, to the Debt Service fund of the City.

**SECTION 8: Savings/Repealing Clause.** All provisions of any ordinance in conflict with this Ordinance are hereby repealed; but such repeal shall not abate any pending prosecution

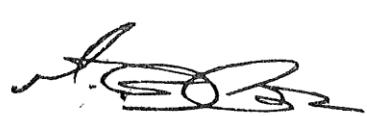
## CITY OF MELISSA ANNUAL BUDGET FY2015-16

for violation of the repealed Ordinance, nor shall the repeal prevent prosecution from being commenced for any violation if occurring prior to the repeal of the Ordinance. Any remaining portions of conflicting ordinances shall remain in full force and effect.

SECTION 9: Severability. Should any section, subsection, sentence, clause or phrase of this Ordinance be declared unconstitutional or invalid by a court of competent jurisdiction, it is expressly provided that any and all remaining portions of this Ordinance shall remain in full force and effect. City hereby declares that it would have passed this Ordinance, and each section, subsection, sentence, clause, or phrase thereof irrespective of the fact that any one or more sections, subsections, sentences, clauses, or phrases be declared unconstitutional or invalid.

SECTION 10: This Ordinance shall become effective from and after its adoption and publication as required by law.

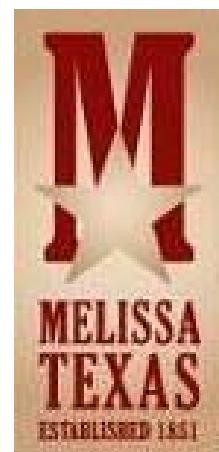
DULY PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF MELISSA, TEXAS, ON THIS 8<sup>th</sup> DAY OF SEPTEMBER, 2015.



REED GREER, MAYOR

Date of Publication: Sept 17 & 24, 2015, *The Anna Melissa Tribune*.

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## **Glossary of Terms**

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**4A or MIEDC:** Melissa Industrial and Economic Development Corporation

**4B or MCEDC:** Melissa Community and Economic Development Corporation

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

**Activity:** A service performed by a department or division.

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

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

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

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

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

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

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

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

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

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

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

**Division:** A section of a department.

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

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

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

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

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

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

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

## CITY OF MELISSA ANNUAL BUDGET FY2015-16

**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

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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

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