

2017

ANNUAL BUDGET



City of
Melissa, Texas

FISCAL YEAR 2017 (FY17) BEGINS
OCTOBER 1, 2016

CITY OF MELISSA ANNUAL BUDGET FY2016-17



Prepared by: Jason Little and Gail Dansby

Fiscal Year 2017 Annual Budget

As Adopted By:
THE MAYOR AND THE CITY COUNCIL
On September 6, 2016



CITY OF MELISSA ANNUAL BUDGET FY2016-17



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Melissa

Texas

For the Fiscal Year Beginning

October 1, 2015

Jeffrey P. 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, 2015. 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
Community Profile
Letter from City Manager*



Mayor and City Council



REED GREER
MAYOR



JULIE ANDERSON
MAYOR PRO-TEM



CHAD TAYLOR
PLACE 2



NICCO WARREN
PLACE 3



JAY NORTHCUT
PLACE 4

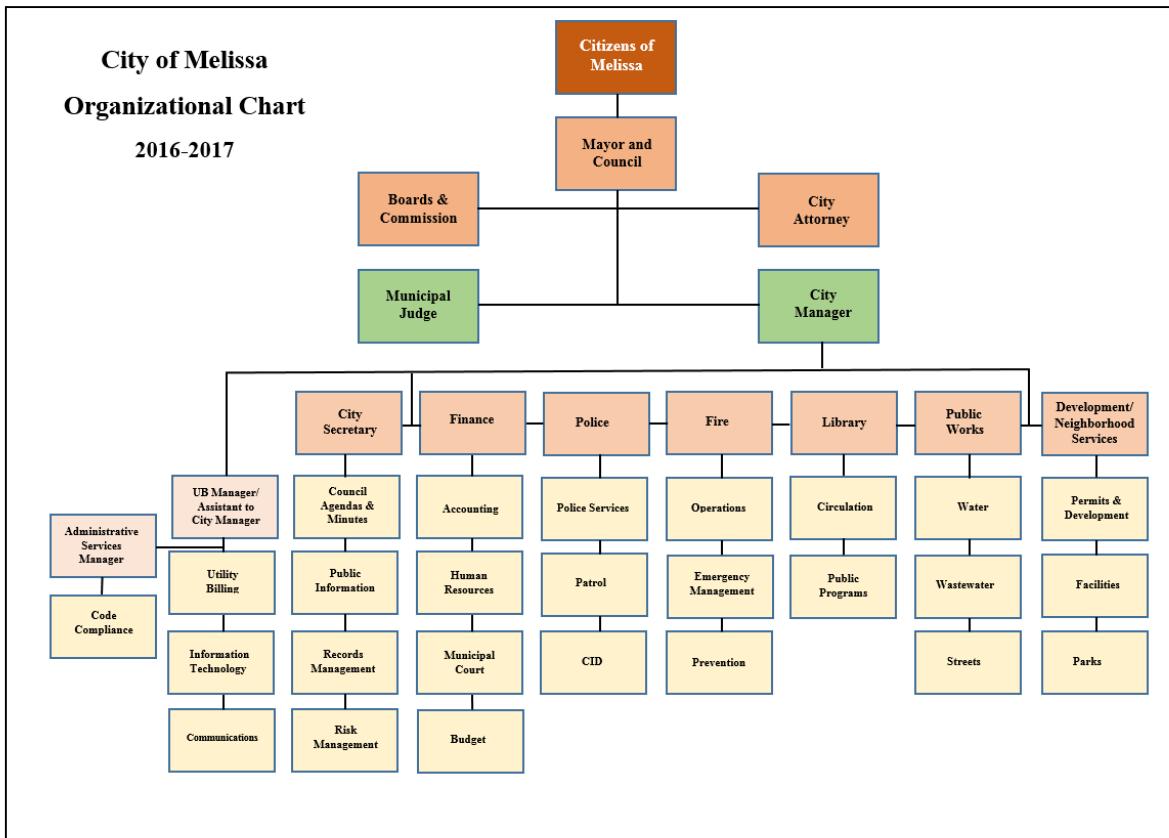


TOM STEVENS
PLACE 5



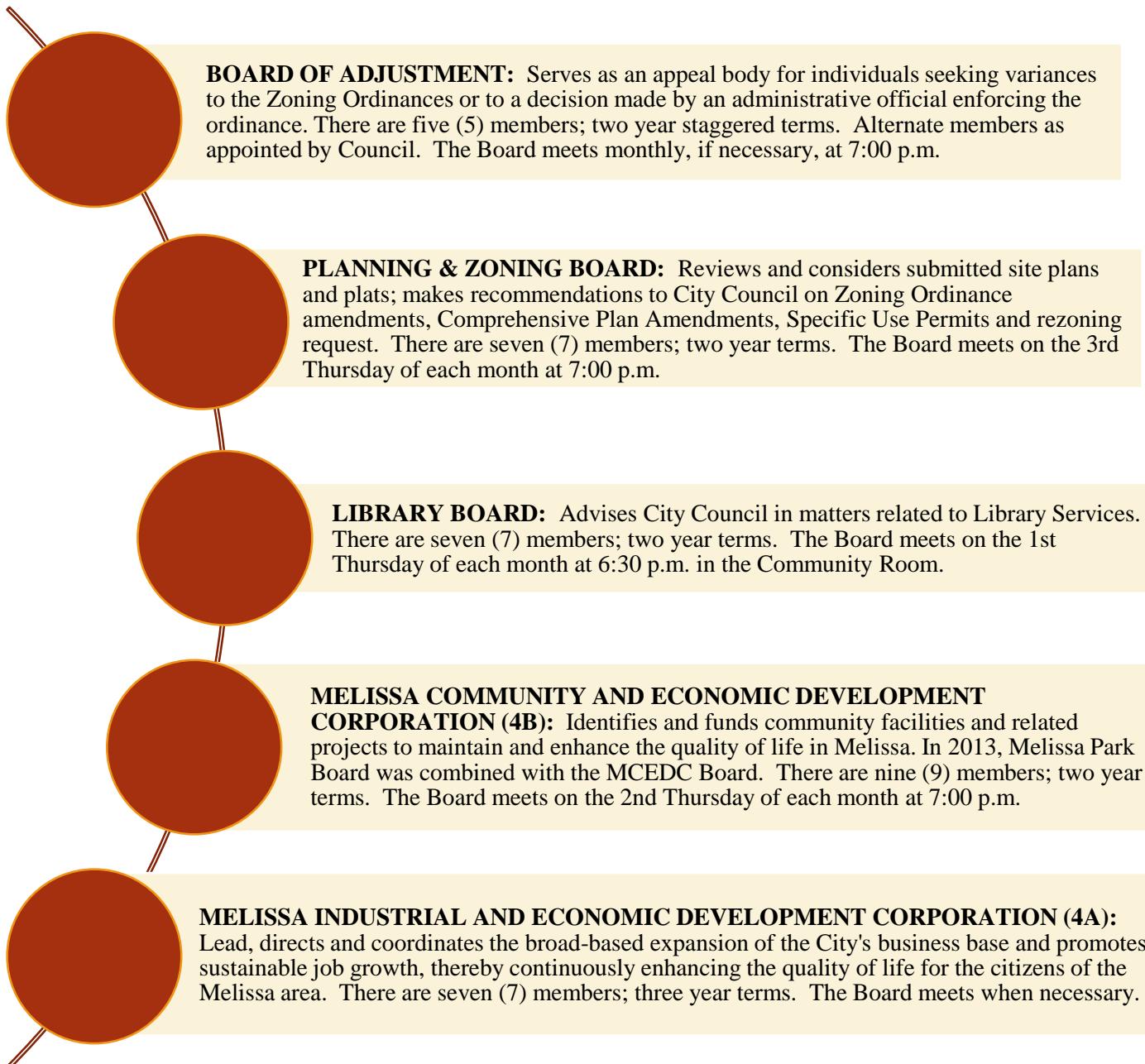
ANTHONY FIGUEROA
PLACE 6

Organizational Chart



Boards and Commissions – FY17

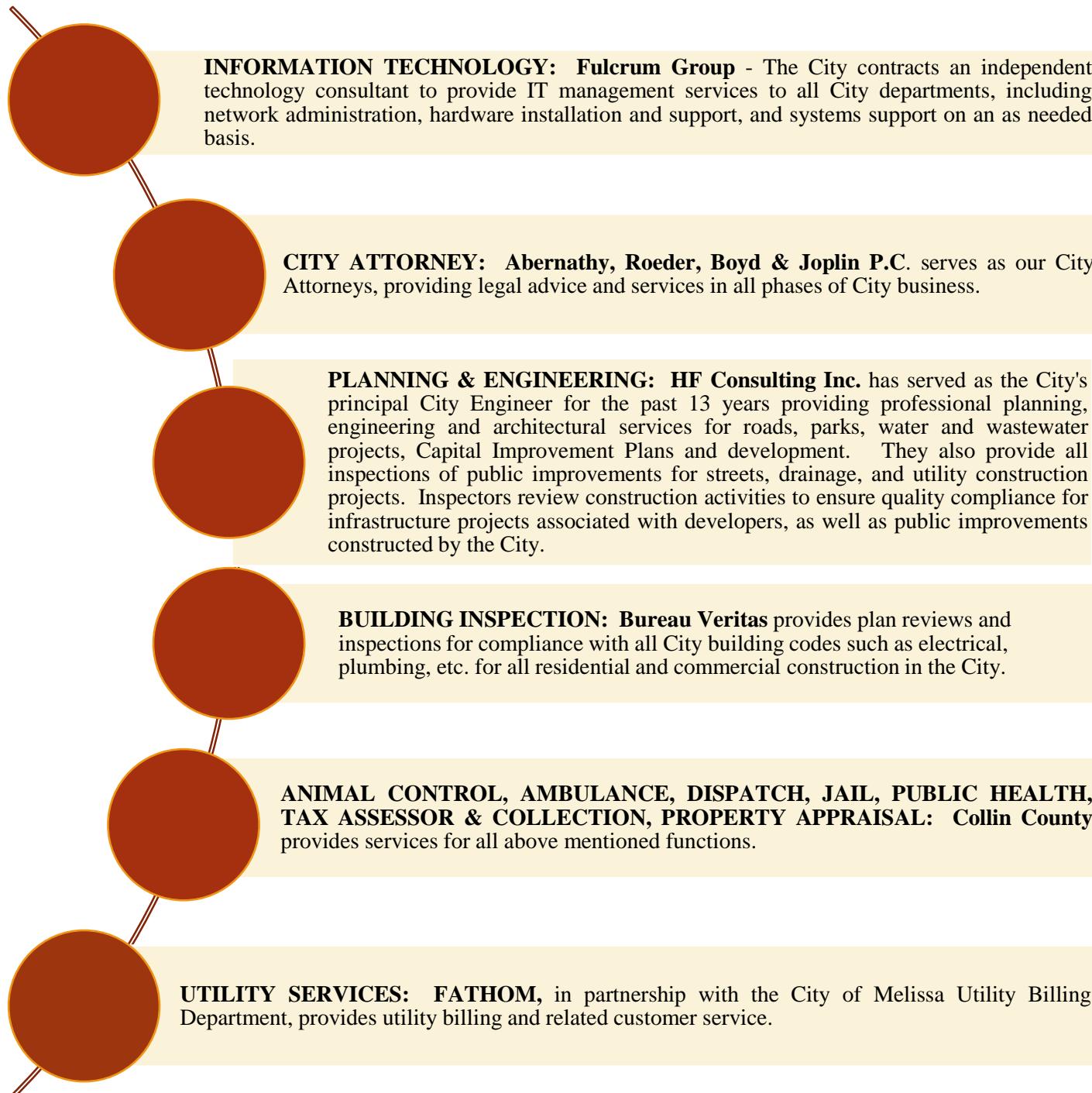
Below are the City Council appointed Boards and Commissions for the City of Melissa. All meetings are held at Melissa City Hall located at 3411 Barker Avenue.



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:



Budget Team

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

THANK YOU FOR YOUR HELP!

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

Vision, Mission & Principals



Vision

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

Mission

- Invite, encourage and grow collaborative participation in the development of Melissa by:
 - promoting community involvement
 - expanding infrastructure
 - attracting quality commercial and residential development, and
 - delivering open space options, with a focus on beautification, while keeping Melissa safe for all.



Principles

- 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 FY17

- * Improve and articulate residential and commercial standards.
 - Continue refinement of all development standards.
- * Create beautification plan for transportation systems.
 - Submittal to the Texas Department of Transportation's Green Ribbon Funding for major gateways along US75.
- * Create opportunities for citizens to connect.
 - Farmers Market expansion.
- * 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/property.
 - PD/FD personnel expansion.
 - Emphasis on Code Compliance through the consideration and adoption adoption of the Internal Property Maintenance Code.



S.B. 656 Notice

This budget will raise more total property taxes than last year's budget by \$295,643 or 8.22%. The property tax revenue to be raised from new property added to the tax roll this year is \$353,250.

On September 6, 2016, the members of the governing body approved the Fiscal Year 2016-17 Budget as follows:

FOR: *Reed Greer, Julie Anderson, Chad Taylor, Nicco Warren, Jay Northcut, Anthony Figueroa*

AGAINST: *None*

PRESENT AND NOTE VOTING: *None*

ABSENT: *None*

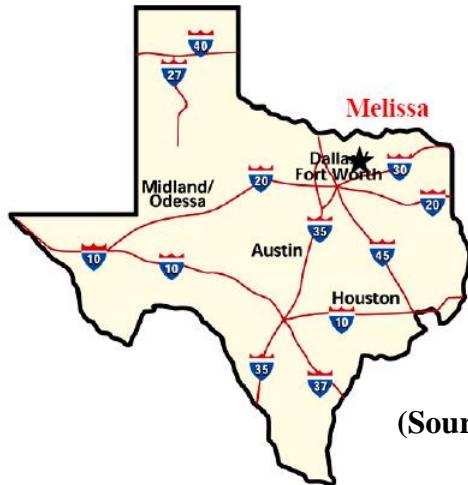
The Governing Body proposes to use revenues attributable to the tax rate increase for the purpose of increasing overall services to the citizens, with additions of fire and police personnel and the continuation of our Capital Improvement Plan for roads, parks and water/wastewater improvements.

Property Tax Rate Comparison (per \$100)

	<u>FY16</u>	<u>FY17</u>
Total Property Tax Rate:	\$0.6100	\$0.6100
Effective Tax Rate:	\$0.545136	\$0.556578
Effective M&O Tax Rate:	\$0.414046	\$0.436939
Rollback Tax Rate:	\$0.578569	\$0.619721
Debt Tax Rate:	\$0.131090	\$0.147827
Total Municipal Debt Obligations (secured by property taxes):	\$707,779.80	\$942,811.00

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: 10
 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 2017 is 10,000.

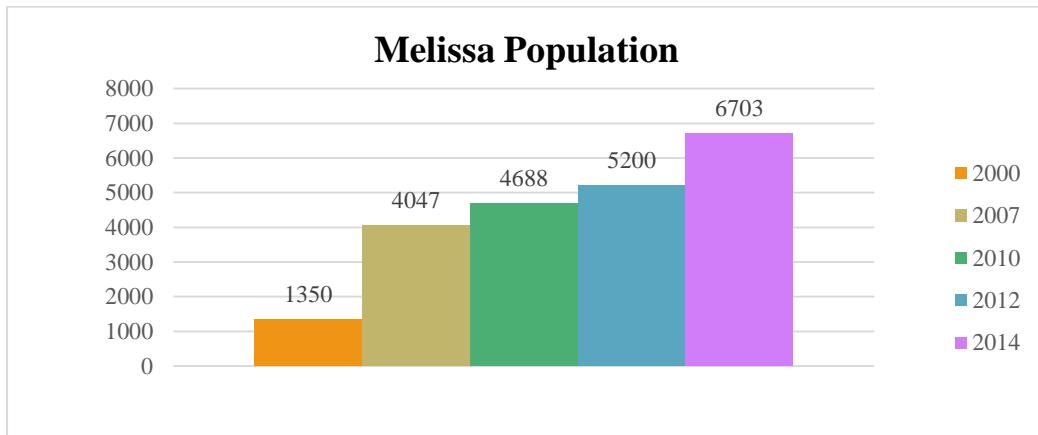
(Source: Melissa, Texas Forum)

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

*Updating 2015 census data.

Miscellaneous Demographics

Household Size: 3.3

Average Single Family Home Value: \$244,670

Median Age: 30.1

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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: 2399
- Elementary (815 Students) - Harry McKillop Elementary
- Intermediate School (386 Students) - Melissa Ridge Intermediate
- Middle School (542 Students) - Melissa Ridge Middle School
- High School (656 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)

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TOP 10 MAJOR EMPLOYERS

1.	Melissa ISD	280
2.	Kirk Concrete Construction, Inc.	135
3.	SteelFab Texas Fabricated Structural Steel	84
4.	Calhar Construction Inc.	80
5.	NTMWD Regional Disposal Facility/Fleet	48
6.	City of Melissa City Government	38.5
7.	Sonic Drive-In	36
8.	CMC Rebar	28
9.	Mudpies & Lullabies	21
10.	CVS	14

(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

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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 **\$700 Million**

2015 TOP 5 PROPERTY VALUATIONS

DR Horton - Texas LTD

• \$4,563,039

Hillwood RLD LP

• \$4,265,196

Alpha Steel Fab, Inc.

• \$4,210,558

Zachry Construction Co.

• \$3,098,031

Ed Bell Construction

• \$2,731,938

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

Letter from City Manager

October 1, 2016



Honorable Mayor and City Council,

I am pleased to present to you the Fiscal Year 2017 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 ninth year in a row. This budget is a **balanced budget** and 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.

This is truly an organizational budget, as the organization collaborated prior to the budget process beginning to develop the core needs of the community. Staff feels that focusing investments on the future of our community will ensure the highest level of services to the Melissa community. The priority of the FY17 budget is to continue the commitment to the City's Capital Improvement Programs for roadways, wastewater systems, and park development. Organizationally, Staff believes that these investments will further stimulate the local economy, at which time, the organization can develop a plan for investments that will improve and expand services to our community.

Summary of significant initiatives funded:

- Commitment to Financial Policy by budgeting contribution to Undesignated Fund Balance
- Roadway investments include:
 - Design and construction of Throckmorton East from SH 5 to Shirley Lane
 - Design and right of way acquisition for Davis Road
 - Design and right of way acquisition for Fannin Road North
 - Right of way acquisition for Melissa Road East and West
 - Schematic Design of Telephone Road from US 75 to the Collin County Outer Loop
 - Schematic Design of Davis Road West from US 75 to FM 543

City of Melissa

3411 Barker Avenue
Melissa, TX 75454

Phone: 972-838-2338
Fax: 972-837-4524
cityofmelissa.com

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- Wastewater investment includes the construction of the Stiff Creek Sanitary Sewer Line
- Park improvements include land acquisition and the implementation of Phase II of the Melissa Sports Complex
- Website upgrades
- Additional employee in Police and Fire
- Economic Development Contribution continued
- Renewal and Replacement funding for major systems at City Hall
- Designated Capital Project Contribution to help offset future debt

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

- Improve and articulate residential and commercial standards.
 - Continued refinement of all development standards
- Create beautification plan for transportation systems.
 - Submittal to the Texas Department of Transportation's Green Ribbon Funding for major gateways along US 75
- Create opportunities for citizens to connect.
 - Farmers Market Expansion
- 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 /FD personnel expansion
 - Emphasis on Code Enforcement through the consideration and adoption of the Internal Property Maintenance Code

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.

We will have a great year in Melissa and the employees and staff of the City thank you for your guidance and support.

Respectfully submitted,



Jason Little
City Manager

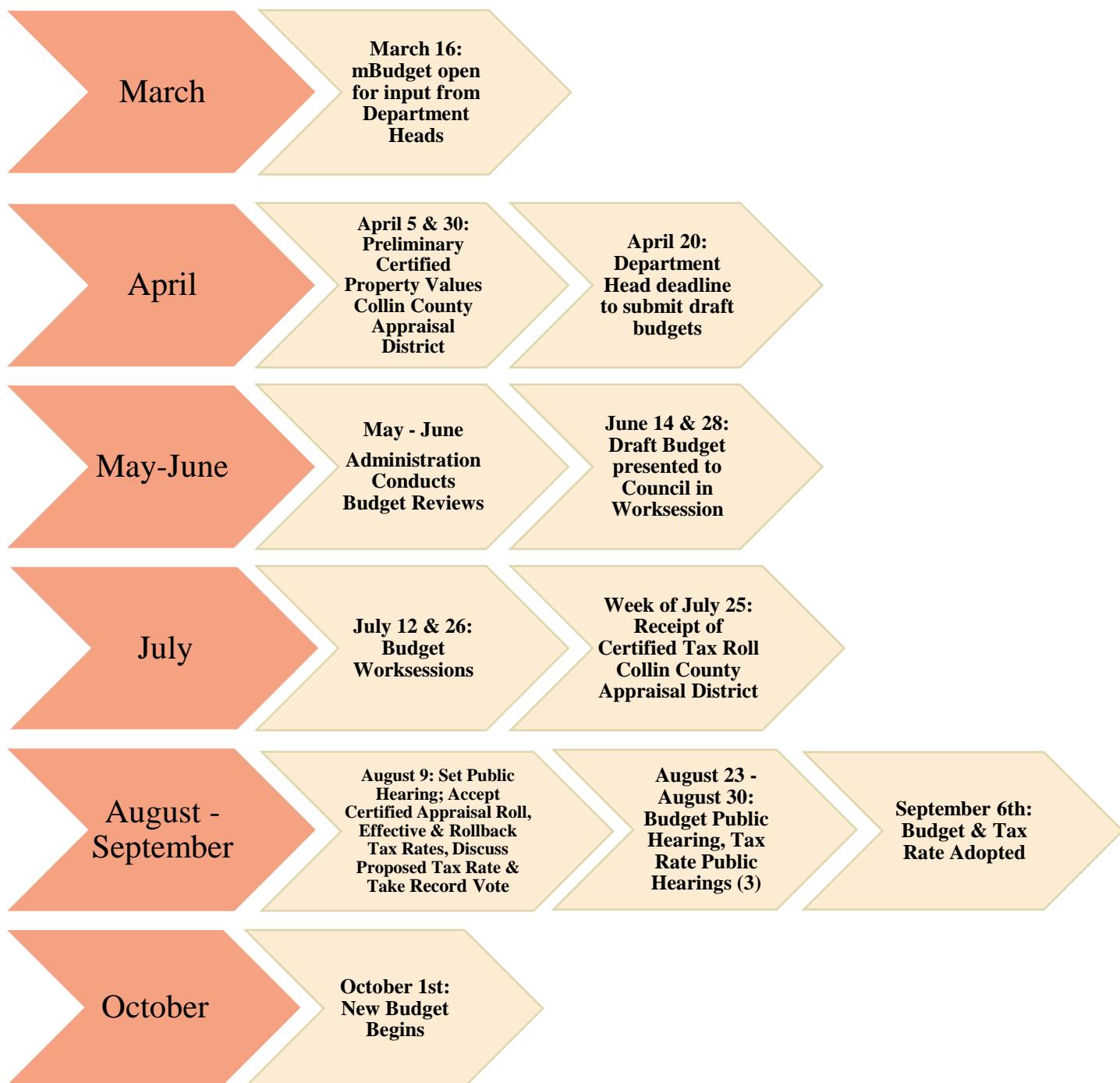
CITY OF MELISSA ANNUAL BUDGET FY2016-17

Budget Process

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



Budget Calendar 2016



Budget Preparation Procedures & Policies

The Budget Process began this year with the Budget Kick-Off Meeting with Department Heads and Staff on March 16, 2016.

Certified Property Values were received on July 21, 2016.

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 14, June 28, July 12, and July 26, 2016. Key points of FY16-17 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 before adoption; there were two (2) on August 23 and one (1) on August 30, 2016. Prior to these public hearings, a draft copy of the budget was placed for public review with the City Secretary. Information about the budget ordinance is published in the newspaper of record. The budget was presented and approved by Ordinance on September 6, 2016.

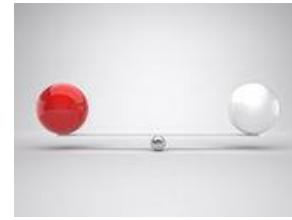
During the fiscal year, the Finance Director is responsible for overall budgetary control while the management team maintains responsibility for departmental budgetary performance.

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

Summary of Financial Policies

Financial Planning Policies

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



Revenue Policies

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

Expenditure Policies

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

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

Financial Reporting

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



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

Investment Policies

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

Purchasing Policies

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

Donation Policies

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

Fund Overview

Fund Descriptions

Fund Structure

General Fund Overview

Water Fund Overview



Fund Descriptions

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

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

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

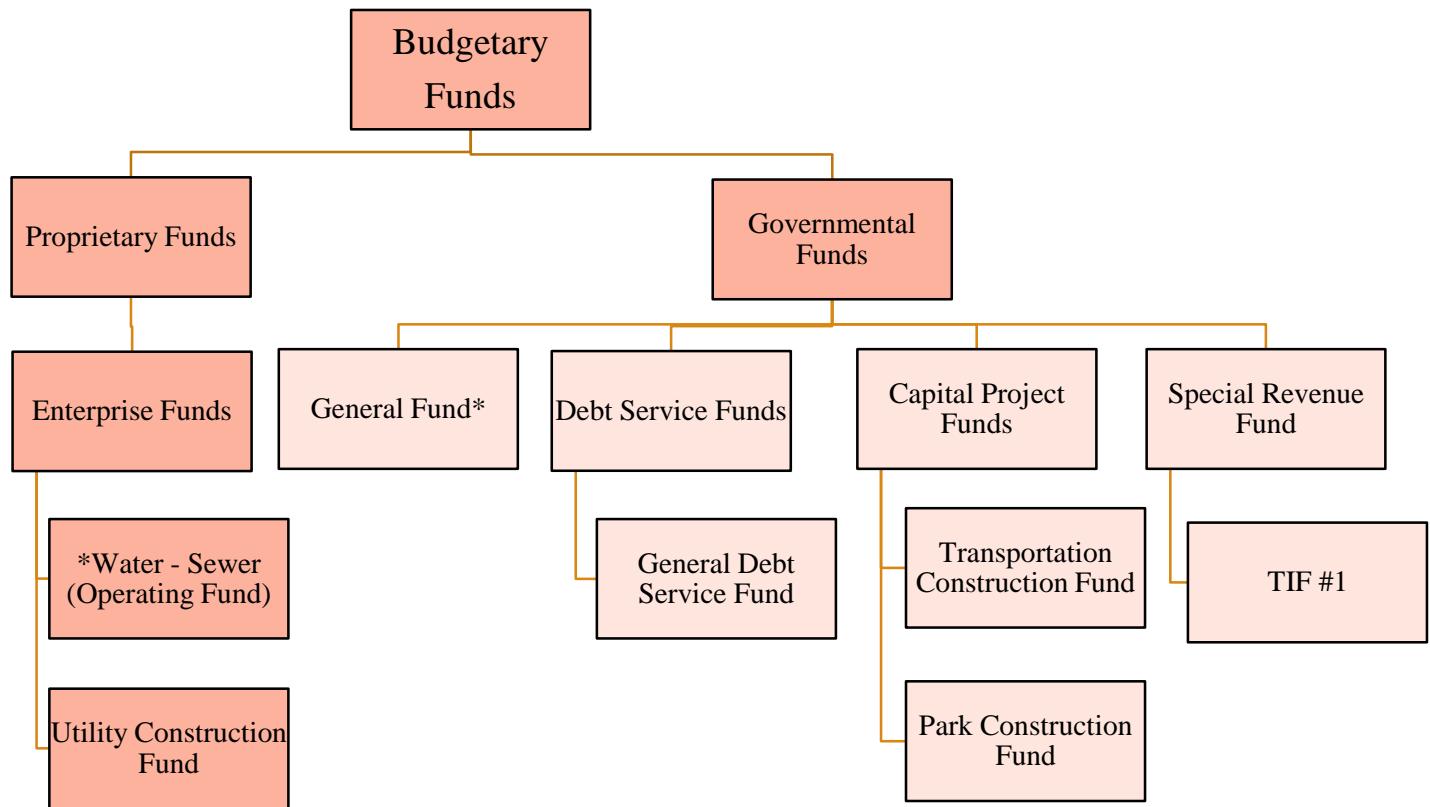
Enterprise Fund: The Enterprise Fund is used to account for operations that are financed and operated in a manner similar to a business. Accounting records for proprietary fund types are maintained on an accrual basis, whereby revenues are recognized when earned and expenses are recognized when incurred.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

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

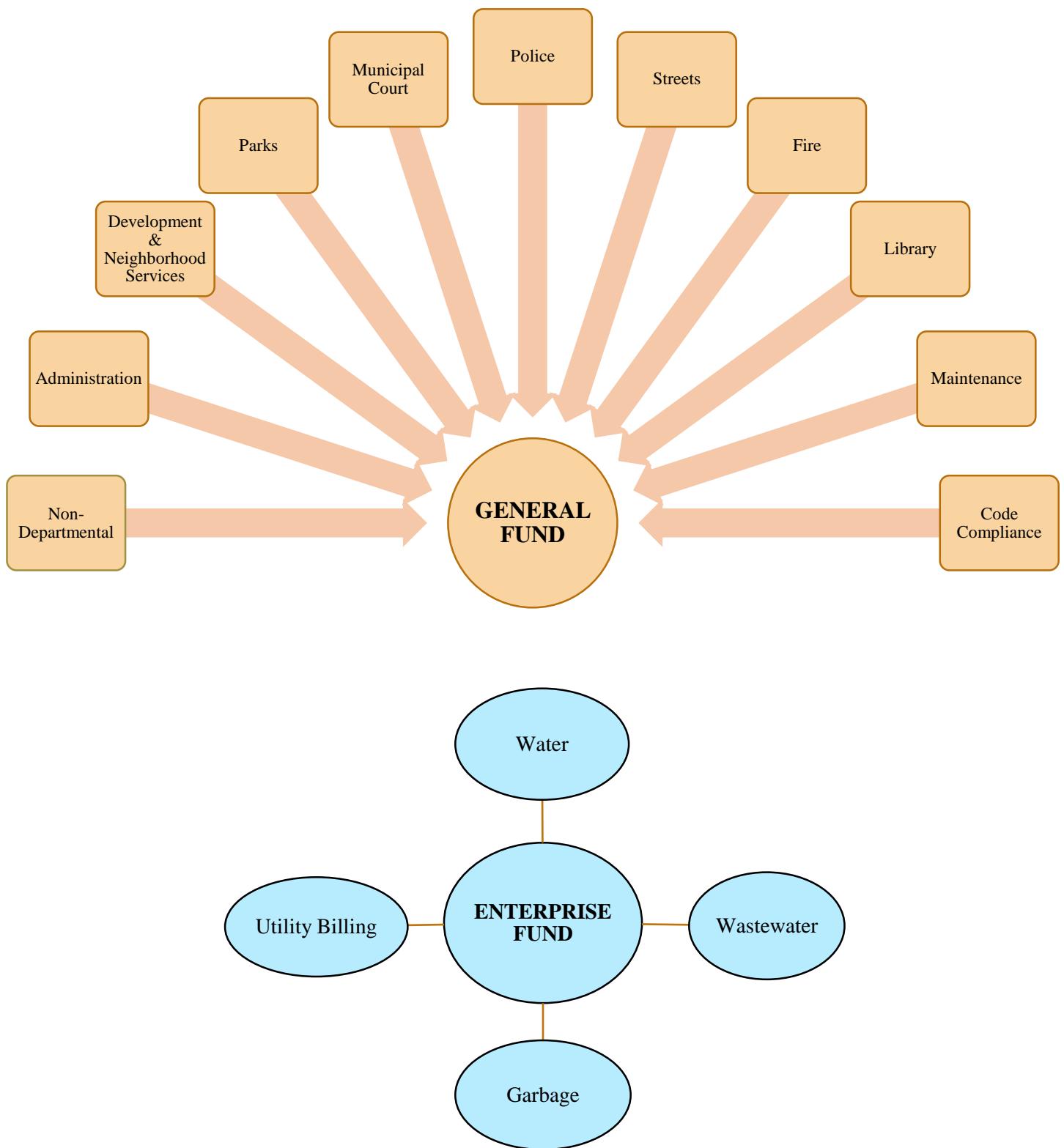
Special Financing Fund: The Tax Increment Financing (TIF) #1 Fund accounts for the operations and improvements within the TIF Zone and accumulation of money for the repayment of the 2006 and 2009 Bonds payable in installments through 2034. The principal source of revenue is levying the property tax on 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 FY2016-17



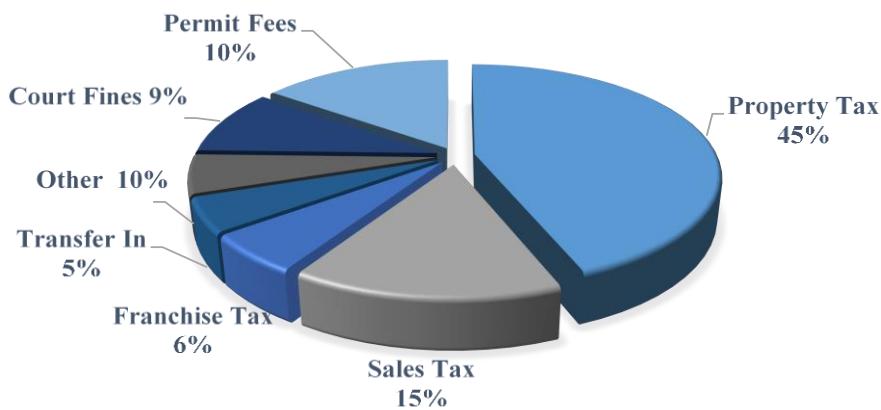
General Fund Overview

Revenue Projections

The City receives revenues from many sources, most of which must be accounted for separately and their identity kept intact. Revenue projections in the FY17 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.

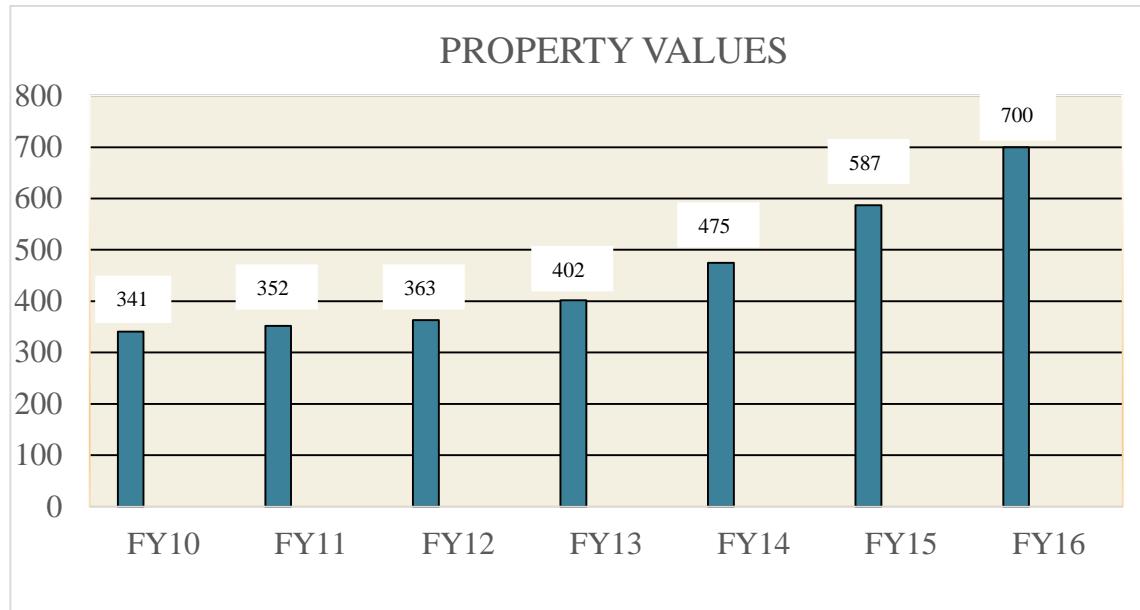
Where the Money Comes From



Property Values

According to information obtained by Collin County Central Appraisal District, the certified estimated assessed value in the City of Melissa is \$700 million, an overall increase of \$113 million or 19 percent (19%) from the preceding year. From a historical perspective, assessed property values have increased \$392 million since 2007, as illustrated in the following chart:

CITY OF MELISSA ANNUAL BUDGET FY2016-17



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 2016 for the ninth year in a row**. The average single family home value is estimated at \$244,670, an increase from \$225,664 in the previous year. The City experienced a 4.96% 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

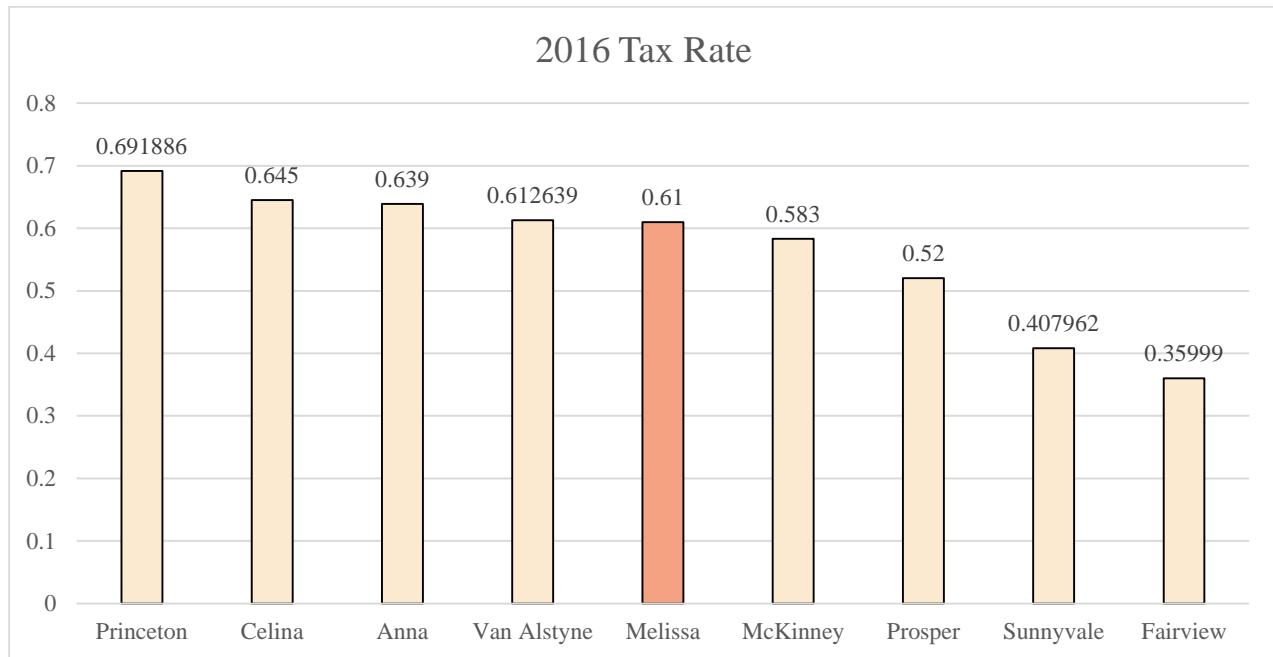
Tax Year	Tax Rate	Valuation (\$)
2009	0.61	341,000,000
2010	0.61	341,000,000
2011	0.61	352,000,000
2012	0.61	363,000,000
2013	0.61	402,000,000
2014	0.61	475,000,000
2015	0.61	587,000,000
2016	0.61	700,000,000

Table of Typical City Tax Bill

	Average Home Value	City Tax	Difference Annually
FY 2016	\$225,664	\$1,376.55	
FY 2017	\$244,670	\$1,492.49	\$115.94

CITY OF MELISSA ANNUAL BUDGET FY2016-17

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 2016 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
Melissa	0.478910	0.131090	0.610
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 FY2016-17

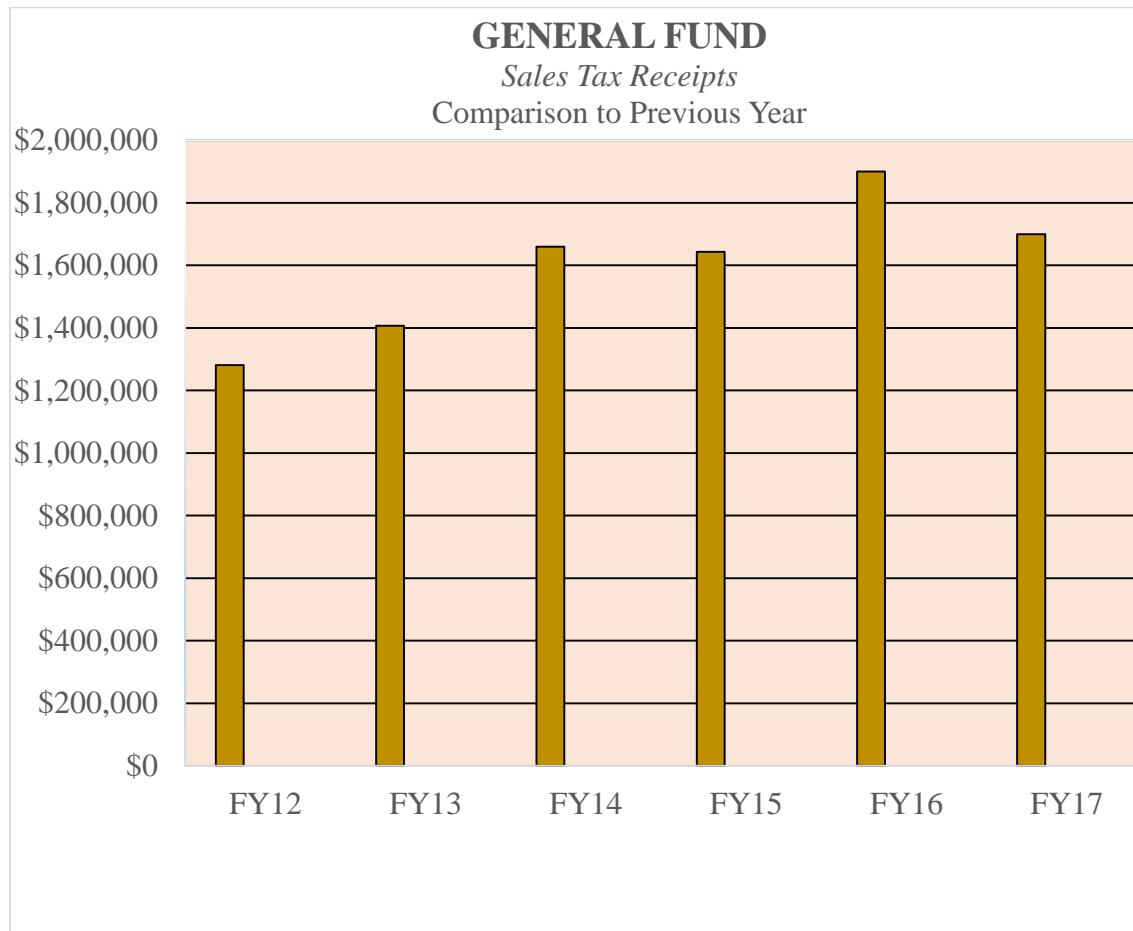
Sales Tax

(15% of Total Revenues)

Sales Tax is the second largest source of revenue to the City's General Fund, making up \$850,000 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 \$1,700,000.



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



CITY OF MELISSA ANNUAL BUDGET FY2016-17

General Fund Expenditures

The General Fund budget, \$5,836,635 for FY17, is approximately 7% more than the original FY16 budget and is prioritized as follows:

Function	General Fund Total	Percentage of Total	% Change from Prior Year
Police	\$1,140,545	19%	11%
Fire	\$1,037,603	18%	9%
Non-Departmental	\$ 878,454	15%	15%
Administration	\$ 693,911	12%	15%
Development & Neighborhood Services	\$ 760,698	13%	15%
Parks	\$ 363,455	6%	-6%
Municipal Court	\$ 331,805	6%	3%
Streets	\$ 276,221	5%	46%
Library	\$ 232,479	4%	4%
Building Maintenance	\$ 75,005	1%	-3%
Code Compliance	\$ 61,662	1%	New

CITY OF MELISSA ANNUAL BUDGET FY2016-17

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 Police, one (1) FTE in Code Compliance and additional hours for use in Fire.

General Fund	FY12	FY13	FY14	FY15	FY16	FY17
Non-Departmental	0	0	0	0	0	0
Administration	4.0	4.5	4.5	5.0	5.0	5.0
Building Maintenance	0	0	0	0.0	0.0	0.0
Code Compliance	0	0	0	0	1.0	1.0
Dev & Neighborhood Services	3.0	2.0	2.0	2.0	2.5	2.5
Fire	2.0	4.5	5.0	5.0	9.0	10.0
Library	2.0	2.0	3.0	3.5	4.0	4.0
Municipal Court	2.0	2.5	2.5	1.5	1.5	1.5
Parks	1.0	1.0	1.0	1.0	2.0	2.0
Police	9.5	10	11	11	11	12
Streets	1.0	.5	.5	0.5	0.5	0.5
General Fund Total	24.5	27.0	29.5	29.5	36.5	38.5

Operations Overview

The Operational line items cover all associated costs for providing services and conducting the normal course of business. The line items total 50% of the General Fund budget, an equivalent level with the previous year. Several service and personnel expansions were approved in the FY17 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 FY17, 3% 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 FY17 budget is proposing the purchase of large format printer for Development Services and new computer checkout system for the Library that includes a self-checkout station.

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 FY17 budget focuses much attention to fund transportation initiatives that capitalizes on participation from other sources, mainly the 2007 Collin County transportation bonds. Construction is proposed on the Throckmorton extension that will connect SH5 to Milrany Lane. Roadway design and right of way acquisition is planned for sections of Davis Road and Fannin Road. Right of way acquisition is planned for Melissa Road east and west. Schematic level design is proposed for the Telephone Road corridor and Davis Road west of US75. Additional investment is planned for the second phase of the City's Sports Facility.

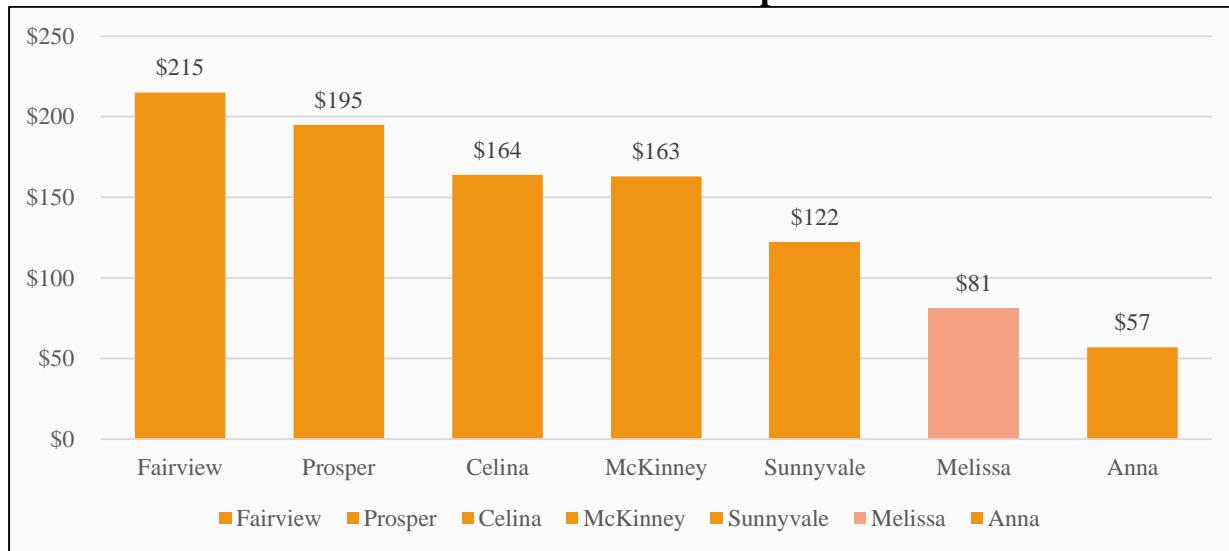
CITY OF MELISSA ANNUAL BUDGET FY2016-17

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 \$2,307,122 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 based on Interest & Sinking tax rate and Taxable Property Values.

2016 Annual Debt Per Capita Cost



Reserve Funds

The City will end FY17 with approximately 103 days of operating Fund Balance (FB). In FY17, it is recommended that the contribution to the reserve fund be continued as a buffer for future financial needs, and the budget allocates \$150,000 to the undesignated fund balance. 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	Designated Fund Balances	Estimated Ending Fund Balance
General Fund	\$2,356,662	\$5,986,635	\$5,836,635	\$211,323	\$2,717,985

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 FY17, the City will transfer approximately \$100,000 from the General Fund and \$100,000 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 FY17, water sales are estimated to be approximately \$3,642,691 and wastewater revenues are estimated at \$1,728,077. 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 FY17 and assumes a slight increase in per meter usage due to customer conservation efforts.



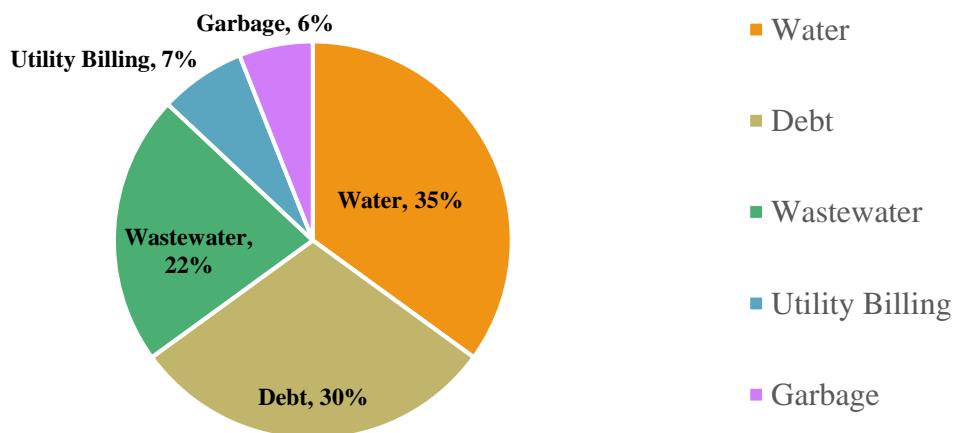
Expenditures

The FY17 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	\$2,145,294	35%
Debt	\$1,861,425	30%
Wastewater	\$1,374,263	22%
Utility Billing	\$453,216	7%
Garbage	\$378,000	6%

Water Fund Budget



CITY OF MELISSA ANNUAL BUDGET FY2016-17

Personnel Services Overview

Personnel Services account for 8% of the Enterprise Fund budget. No additional staff was requested.

Enterprise Fund	FY12	FY13	FY14	FY15	FY16	FY17
Water/Wastewater	4.0	4.5	4.5	4.5	4.5	4.5
Utility Billing	3.0	3.0	3.5	3.5	3.5	3.5
Enterprise Fund Total	7.0	7.5	8.0	8.0	8.0	8.0

Operations Overview

The Operational line items cover all associated costs for providing services and conducting the normal course of business. The line items total 62% of the Water Fund budget, a slight increase over the previous year.

Capital Purchases/Improvements

Capital line items cover large, one-time purchases or the cost for the payment of large pieces of equipment or vehicles over time. In FY17, 1% of the Enterprise Fund budget is allocated to routine capital purchases.

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

Budget Assumptions

- No new staff;
- Increase of NTMWD wholesale rate of 10% for purchase of water;
- Increase of NTMWD wholesale rate of 1.2% for wastewater treatment/transmission;
- New debt for Land Acquisition;
- Adjusted for equity of Sewer & Water costs;
- No increase to minimum bill with a 2.9% increase overall for the average customer.

Financial Summary

General Fund Summary
Water Fund Summary



CITY OF MELISSA ANNUAL BUDGET FY2016-17

Total Funds Budget Overview

City of Melissa Total Funds Budget Overview							
Description	Actual FY11	Actual FY12	Actual FY13	Actual FY14	Actual FY15	Revised FY16	Adopted FY17
REVENUES by Fund							
General Fund	3,339,267	3,921,511	4,546,552	5,413,657	5,301,555	6,571,347	5,986,635
Water Fund	3,201,611	3,409,512	3,680,101	3,981,044	4,909,082	5,618,088	6,373,978
TIF #1	241,209	315,000	291,828	409,241	613,584	704,624	765,445
General Debt Svc Fund	1,308,264	1,214,003	1,536,600	1,578,783	1,544,798	2,104,575	2,351,676
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		
Park Construction Fund							
City Hall Construction Fund					-	-	-
Total Revenues	9,312,399	10,479,037	12,492,512	12,211,876	12,944,019	14,998,634	15,477,734
Bond Proceeds			7,845,746	2,109,134	12,296,350		11,340,000
Grant Proceeds		963,581			-	-	-
Other					-	-	-
TOTAL	9,312,399	11,442,618	20,338,258	14,321,010	25,240,369	14,998,634	26,817,734
APPROPRIATIONS by Fund							
General Fund	3,335,107	3,871,644	4,520,018	5,395,302	5,258,902	6,339,563	5,836,635
Water Fund	2,847,323	3,165,283	3,386,479	2,469,932	3,451,720	4,351,344	4,350,773
TIF #1	440,114	443,364	341,645	436,583	732,316	740,026	708,036
General Debt Svc Fund	1,282,243	1,194,716	1,442,330	1,538,018	1,613,533	2,104,575	2,351,676
Utility Debt Svc Fund	948,707	1,023,713	1,150,330	1,441,366	1,585,335	1,683,241	1,861,425
Transportation Construction Fund	627,520	1,547,743	1,796,014	547,731	200,989	-	2,263,050
Utility Construction Fund	396,242	1,407,959	456,238	2,577,968	5,213,523		1,143,971
Park Construction Fund					431,144	1,353,193	6,957,434
City Hall Construction Fund	48,494	5,071	889	6,130	18,596		
Total Appropriations	9,925,750	12,659,493	13,093,943	14,413,030	18,506,058	16,571,942	25,473,000
Estimated Fund Balances**							
General Fund	\$ 1,395,664	\$ 1,457,296	\$ 1,483,830	\$ 1,505,467	\$ 1,805,737	\$ 2,425,534	\$ 2,717,985
Water Fund	\$ 741,935	\$ 976,007	\$ 1,287,056	\$ 1,356,802	\$ 1,228,828	\$ 1,201,450	\$ 1,282,457
TIF #1	\$ 379,872	\$ 251,508	\$ 201,692	\$ 201,275	\$ 82,542	\$ 47,140	\$ 104,548
General Debt Svc Fund			\$ 162,268	\$ 203,033	\$ 263,510	\$ 263,510	\$ 263,510
Utility Debt Svc Fund			\$ -	\$ -		\$ -	\$ -
Transportation Construction Fund				\$ 577,995		\$ 503,389	\$ 3,001
Road Escrow Funds				\$ 277,785		\$ 284,685	\$ 20,414
Road Impact Funds				\$ 1,092,725		\$ 1,743,735	\$ 1,120,037
Utility Construction Fund				\$ 4,245,760		\$ -	\$ 144,387
Water/Wastewater Tap Fee Funds				\$ 1,548,275		\$ 867,926	\$ 367,926
Water/Wastewater Impact Fee Funds				\$ 319,429		\$ 490,589	\$ 405,856
City Hall Construction Fund				\$ 18,576		\$ -	\$ -
Park Construction Fund					\$ 8,310,628	\$ 6,957,435	\$ -

CITY OF MELISSA ANNUAL BUDGET FY2016-17

General Fund Summary

City of Melissa General Fund Summary							
Description	Actual FY12	Actual FY13	Actual FY14	Actual FY15	Estimated FY16	Revised FY16	Adopted FY17
REVENUES							
Current Property Taxes	1,398,423	1,479,059	1,598,838	1,997,817	2,443,631	2,442,906	2,822,350
Delinquent Property Taxes	14,098	47,451	19,844	42,510	33,030	32,000	20,000
Penalties & Interest	16,038	20,328	11,689	14,753	7,935	8,000	12,000
Fines	567,255	443,317	542,946	547,993	538,838	540,000	520,000
Sales Tax	640,758	703,708	830,043	821,537	1,128,127	1,110,000	850,000
Franchise Fees/Taxes	246,857	254,621	282,327	306,194	338,653	330,000	350,000
Licenses & Permits	390,024	406,478	548,807	771,681	650,925	605,000	580,100
Fire Department Insurance Reimbursement	-	-	19,692	21,964	38,474	38,000	15,000
Platting & Development	27,035	142,844	186,459	182,809	520,636	546,675	288,725
Lease Revenue	73,789	83,363	85,158	95,742	102,384	102,729	97,560
Transfer In	218,892	236,474	271,567	295,910	322,000	322,000	280,000
Interest	29,486	18,214	10,014	14,808	20,687	19,000	8,000
Park Maintenance/Support	46,260	45,905	46,600	69,524	67,173	67,000	70,000
Fire Dept/Collin County	31,136	31,902	42,776	41,161	44,859	44,776	43,000
Misc Income		105,490	11,982	16,448	54,871	14,500	13,600
Collin County/ Library	18,295	15,539	15,995	12,248	17,236	17,235	16,000
Library Donations	1,595	2,315	5,812	2,625	3,469	3,300	300
Lone Star Grant/Library					-	-	
Library Grant					-	-	
Lease Purchase Proceeds					-	-	
Grant Proceeds		28,671	7,789	5,314	27,112	27,112	
Bond Proceeds	108,515				-	-	
Road Escrow Funds		400,219	364,425				
Road Impact Funds			465,707	22,080	133,043	123,243	
Park Escrow Funds					99,361	75,000	
Park Development Fee Funds					50,000	50,000	
Other Revenue	93,054	80,654	45,187	18,438	59,221	52,871	
Fund Balance Contribution					-	-	
Total Revenues	3,921,511	4,546,552	5,413,657	5,301,556	6,701,666	6,571,347	5,986,635
APPROPRIATIONS							
Administration	547,291	628,572	1,431,848	761,502	995,459	929,531	717,618
Non-Departmental	562,717	1,052,384	727,498	777,558	1,134,067	1,157,789	810,700
Development & Neighborhood Services	383,688	493,025	701,637	738,467	762,398	757,651	757,794
Code Compliance					37,112	21,615	67,374
Parks	241,709	244,587	251,887	435,784	450,603	516,198	366,042
Municipal Court	357,495	304,688	341,120	333,694	369,267	332,166	332,334
Police	839,802	780,073	855,888	968,509	1,126,625	1,071,249	1,162,120
Streets	279,310	229,884	247,761	257,370	307,394	272,249	276,812
Fire	494,668	574,065	610,383	682,439	976,472	977,290	1,033,667
Library	114,253	138,640	156,611	165,243	186,458	222,380	237,169
Building Maintenance	50,711	74,100	70,670	138,336	98,452	81,445	75,005
Total Appropriations	3,871,644	4,520,018	5,395,303	5,258,902	6,444,307	6,339,563	5,836,635

CITY OF MELISSA ANNUAL BUDGET FY2016-17

General Fund Summary by Category

City of Melissa General Fund Summary by Category							
Description	Actual FY12	Actual FY13	Actual FY14	Actual FY15	Estimated FY16	Revised FY16	Adopted FY17
REVENUES							
Current Property Taxes	1,398,423	1,479,059	1,598,838	1,997,817	2,443,631	2,442,906	2,822,350
Delinquent Property Taxes	14,098	47,451	19,844	42,510	33,030	32,000	20,000
Penalties & Interest	16,038	20,328	11,689	14,753	7,935	8,000	12,000
Fines	567,255	443,317	542,946	547,993	538,838	540,000	520,000
Sales Tax	640,758	703,708	830,043	821,537	1,128,127	1,110,000	850,000
Franchise Fees/Taxes	246,857	254,621	282,327	306,194	338,653	330,000	350,000
Licenses & Permits	390,024	406,478	548,807	771,681	650,925	605,000	580,100
Fire Department Insurance Reimbursement	-	-	19,692	21,964	38,474	38,000	15,000
Platting & Development	27,035	142,844	186,459	182,809	520,636	546,675	288,725
Lease Revenue	73,789	83,363	85,158	95,742	102,384	102,729	97,560
Transfer In	218,892	236,474	271,567	295,910	322,000	322,000	280,000
Interest	29,486	18,214	10,014	14,808	20,687	19,000	8,000
Park Maintenance/Support	46,260	45,905	46,600	69,524	67,173	67,000	70,000
Fire Dept/Collin County	31,136	31,902	42,776	41,161	44,859	44,776	43,000
Misc Income		105,490	11,982	16,448	54,871	14,500	13,600
Collin County/ Library	18,295	15,539	15,995	12,248	17,236	17,235	16,000
Library Donations	1,595	2,315	5,812	2,625	3,469	3,300	300
Lone Star Grant/Library					-	-	
Library Grant					-	-	
Lease Purchase Proceeds					-	-	
Grant Proceeds		28,671	7,789	5,314	27,112	27,112	
Bond Proceeds	108,515				133,043	123,243	
Road Escrow Funds		400,219	364,425		99,361	75,000	
Road Impact Funds			465,707	22,080	50,000	50,000	
Other Revenue	93,054	80,654	45,187	18,438	59,221	52,871	
Fund Balance Contribution					-	-	
Total Revenues	3,921,511	4,546,552	5,413,657	5,301,556	6,701,666	6,571,347	5,986,635
APPROPRIATIONS							
Personnel Services	1,577,497	1,634,686	1,845,339	2,131,275	2,542,948	2,483,099	2,794,853
Operations	2,069,593	2,731,401	3,422,473	2,904,851	3,509,541	3,479,319	2,835,529
Capital	212,789	131,632	105,927	182,343	327,854	326,812	180,991
IT Computer Replacement	11,766	22,299	21,564	40,432	63,962	50,333	25,261
Total	3,871,645	4,520,018	5,395,303	5,258,902	6,444,305	6,339,563	5,836,634

CITY OF MELISSA ANNUAL BUDGET FY2016-17

Water Fund Summary

City of Melissa Water Fund Summary							
Description	Actual FY12	Actual FY13	Actual FY14	Actual FY15	Estimated FY16	Revised FY16	Adopted FY17
REVENUES							
Water Sales	2,081,839	2,357,982	2,283,178	2,783,334	3,262,736	3,381,731	3,642,691
Meter Installation Fee	3,000	6,850	19,200	16,907	16,600	15,000	-
Penalties & Reconnects	48,221	56,508	58,745	81,036	79,495	75,000	75,000
Water Tap Fees							
Meter Sales			1,662	1,392	1,812	2,000	
Sewer Sales	687,679	857,450	1,105,205	1,312,923	1,491,766	1,481,471	1,728,077
Sewer Use - City of Anna	316,077	125,593	4,769	439			
Sewer Tap Fees							
Garbage Sales	175,904	194,132	210,722	231,908	330,525	328,000	300,000
Garbage Administration	52,398	57,888	58,745	69,522	77,755	77,000	75,000
Bond Proceeds							
Interest	22,514	5,567	3,346	4,070	2,754	3,000	5,000
Franchise fees	6,163	8,487	7,270	12,615	12,932	12,000	5,000
Misc Income	15,718	9,644	190	166,489	7,724	14,300	104,750
W/WW Impact Fees							109,928
W/WW Tap Fees							100,000
4A/4B Throckmorton Sewer Participation			228,012	228,446	228,586	228,586	228,532
Transfer In					20,000		
Total Revenues	3,409,512	3,680,101	3,981,044	4,909,081	5,532,684	5,618,088	6,373,978
APPROPRIATIONS							
Water	1,274,782	1,358,364	1,721,319	1,844,009	2,082,201	2,043,663	2,145,294
Wastewater	672,167	603,130	219,293	1,005,583	1,351,016	1,401,241	1,374,263
Garbage	219,175	246,833	274,007	302,695	414,546	408,000	378,000
Utility Billing	221,520	218,035	254,710	299,432	498,081	498,440	453,216
Debt	777,639	960,117	1,441,366	1,586,842	1,684,112	1,683,241	1,861,425
Total	3,165,283	3,386,479	3,910,695	5,038,561	6,029,956	6,034,585	6,212,198

CITY OF MELISSA ANNUAL BUDGET FY2016-17

Fund Balances

City of Melissa Fund Balances							
Description	Actual FY12	Actual FY13	Actual FY14	Actual FY15	Revised FY16	Estimated FY16	Adopted FY17
General Fund							
Beginning Fund Balance	1,395,664	1,457,296	1,483,830	1,505,467	1,805,737	1,710,694	2,356,662
Appropriations to Operating Budget	-	-	-	-			
Designated Funds				254,666	388,013	388,013	211,323
Undesignated Funds	61,632	26,534	21,637	45,604	231,784	257,955	150,000
ENDING FUND BALANCE	1,457,296	1,483,830	1,505,467	1,805,737	2,425,534	2,356,662	2,717,985
# of Days of Operating Funds	120	120	117	117	93	93	103
Includes:							
Court Building Security Fund	31,124	35,339	40,942	3,706	20,555	20,555	24,255
Court Technology Fund	33,243	38,059	43,902	50,372	55,861	55,861	62,161
Economic Development Designated Fund					20,000	20,000	40,000
Designated IT Replacment Fund	57,121	53,627	63,855	104,287	114,962	114,962	151,285
City Hall R&R Fund		10,000	25,000	40,000	55,000	55,000	70,000
Special Projects- Designated Fund					340,000	340,000	340,000
Designated Capital Project Fund			40,000	270,000	250,000	250,000	380,000
	121,488	137,025	213,699	468,365	856,378	856,378	1,067,701
Water Fund							
Beginning Fund Balance	741,935	976,007	1,287,056	1,356,802	1,617,947	1,617,947	1,120,677
Appropriations to Operating Budget				127,974	416,497	497,270	
Undesignated Funds	234,072	311,049	69,746				161,780
ENDING FUND BALANCE	976,007	1,287,056	1,356,802	1,228,828	1,201,450	1,120,677	1,282,457
# of Days of Operating Funds	104	131	120	89	73	68	75
TIF Fund							
Beginning Fund Balance	379,872	251,508	201,691	201,275	82,543	82,543	47,141
Appropriations	128,364	49,817	416	118,732	35,402	35,402	
Additions to Fund	-	-	-	-			57,409
ENDING FUND BALANCE	251,508	201,691	201,275	82,543	47,141	47,141	104,550
Transportation Construction Fund							
Beginning Fund Balance							2,266,051
Appropriations							2,263,050
Undesignated Funds					-	-	-
ENDING FUND BALANCE	-	-	-	-	-	-	3,001
Road Impact Fee Funds							
Beginning Fund Balance	241,989	704,929	1,022,242		-	-	2,121,246
Appropriations	-	-	484,808	-			1,001,209
Additions to Fund	462,940	317,313	555,291				
ENDING FUND BALANCE	704,929	1,022,242	1,092,725	-	-	-	1,120,037
Road Escrow Funds							
Beginning Fund Balance	1,838,364	1,838,364	619,509		-		320,414
Appropriations		1,222,455	345,324	-			300,000
Additions to Fund		3,600	3,600				
ENDING FUND BALANCE	1,838,364	619,509	277,785	-	-	-	20,414
Utility Construction Fund							
Beginning Fund Balance	-	-	-	-	-	-	1,288,358
Appropriations	-	-	-	-	-	-	1,143,971
Additions to Fund	-	-	-	-	-	-	
ENDING FUND BALANCE	-	-	-	-	-	-	144,387

CITY OF MELISSA ANNUAL BUDGET FY2016-17

Fund Balances cont'd

Description	Actual FY12	Actual FY13	Actual FY14	Actual FY15	Revised FY16	Estimated FY16	Adopted FY17
<u>Water/Wastewater Tap Fund</u>							
Beginning Fund Balance	-	-	-	-	-	-	867,926
Appropriations	-	-	-	-	-	-	500,000
Additions to Fund	-	-	-	-	-	-	
ENDING FUND BALANCE	-	-	-	-	-	-	367,926
<u>Water/Wastewater Impact Fee Funds</u>							
Beginning Fund Balance	77,015	159,234	203,355			-	769,366
Appropriations	-	-	19,101	-	-	-	363,510
Additions to Fund	82,219	44,121	134,384		-	-	-
ENDING FUND BALANCE	159,234	203,355	318,638	-	-	-	405,856

Department Summaries

Non-Departmental

Administration

Development & Neighborhood Services

Code Compliance

Parks Department

Municipal Court

Police Department

Streets Department

Fire Department

Library Department

Building Maintenance

Water/Wastewater Department

Utility Billing Department



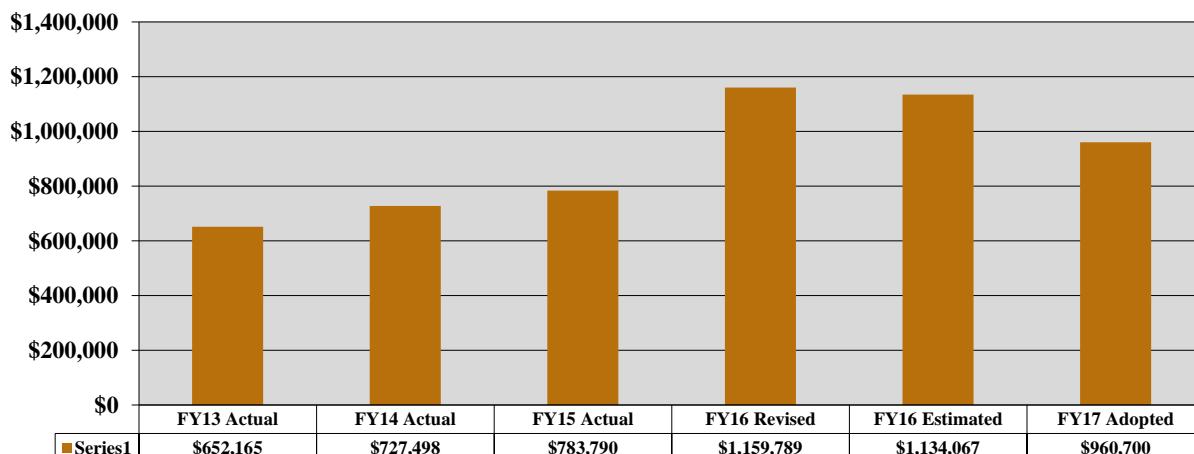
Non-Departmental Summary

PURPOSE STATEMENT:

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

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

Non-Departmental Budget Summary 2013-2017



DEPARTMENT EXPENDITURES:

ITEM	FY15 Actual	FY16 Revised	FY17 Estimated	FY17 Adopted
Personnel	\$ 0	\$ 0	\$ 0	\$ 20,000
Operations	\$ 763,281	\$ 1,139,869	\$ 1,114,697	\$ 930,283
IT Computer Replacement Program	\$ 20,509	\$ 19,920	\$ 19,370	\$ 10,417
TOTAL	\$ 783,790	\$1,159,789	\$1,134,067	\$ 960,700

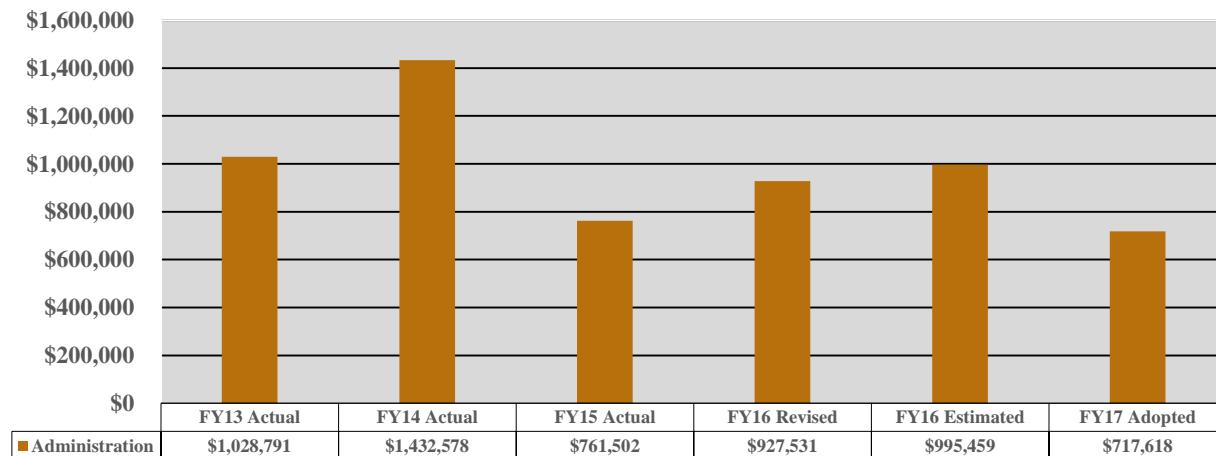
Administration Summary

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 2013-2017



DEPARTMENT EXPENDITURES:

ITEM	FY15 Actual	FY16 Revised	FY16 Estimated	FY17 Adopted
Personnel	\$ 583,522	\$ 544,304	\$574,046	\$ 577,960
Operations	\$ 175,501	343,149	377,815	\$ 134,966
IT Computer Replacement Program	\$ 2,479	\$ 3,078	6,498	\$ 4,692
Capital	\$0	\$37,000	37,100	\$0
TOTAL	\$ 761,502	\$ 927,531	\$995,459	\$ 717,618

CITY OF MELISSA ANNUAL BUDGET FY2016-17

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:

	FY15	FY16	FY17
City Manager	1	1	1
Finance Director	1	1	1
City Secretary	1	1	1
Human Resources Coordinator	1	1	1
Administrative Assistant (PT)	2	2	2
FULL TIME	4	4	4
PART TIME	2	2	2



Texas Comptroller
Leadership Circle

KEY INDICATORS OF PERFORMANCE	FY15 Actual	FY16 Adopted	FY17 Projected
Successful completion of budget, strategic planning and comprehensive plan implementation.	Yes	Yes	Yes
% of General Fund Budgeted Revenues realized	100%	100%	100%
Fund Balance objectives (General Fund) achieved	Yes	Yes	Yes
GFOA Distinguished Budget Award	Yes	Yes	Yes
GFOA Excellence in Financial Reporting (CAFR) Award	Yes	Yes	Yes

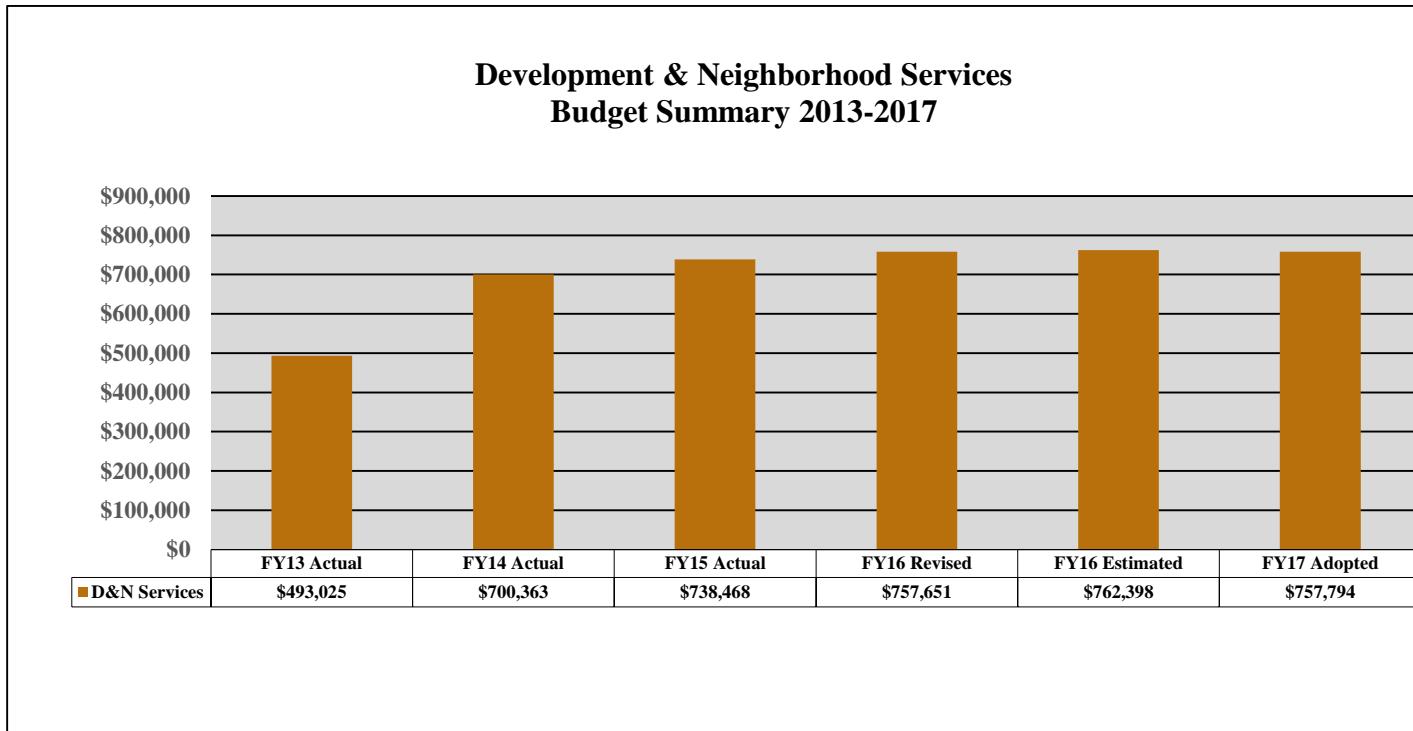
CITY OF MELISSA ANNUAL BUDGET FY2016-17

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	FY15 Actual	FY16 Revised	FY16 Estimated	FY17 Adopted
Personnel	\$ 137,593	\$ 150,009	\$ 164,356	\$ 168,443
Operations	\$ 600,542	\$ 605,931	\$ 596,820	\$ 581,976
IT Computer Replacement Program	\$333	\$ 1,711	\$ 1,221	\$ 1,375
Capital	\$ 0	\$ 0	\$ 0	\$ 6,000
TOTAL	\$ 738,468	\$ 757,651	\$ 762,398	\$ 757,794

GOALS & OBJECTIVES:

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

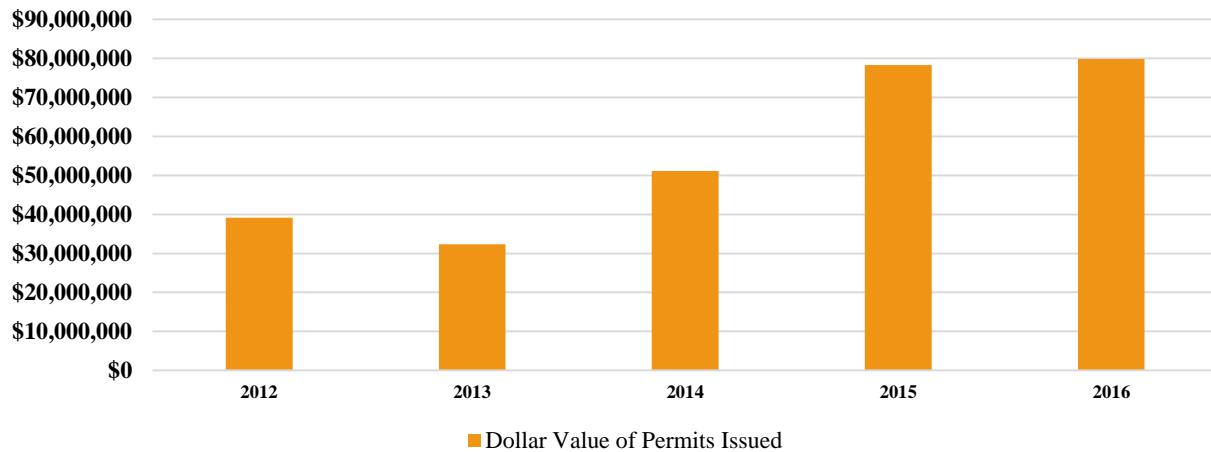
CITY OF MELISSA ANNUAL BUDGET FY2016-17

PERSONNEL SCHEDULE:

	FY15	FY16	FY17
Development/Neighborhood Services Director	1	1	1
Permit Clerk	1	1.5	1.5
FULL TIME	2	2	2
PART TIME	0	1	1

KEY INDICATORS OF PERFORMANCE	FY15 ACTUAL	FY16 ESTIMATED	FY17 PROJECTED
Number of residential permits issued	345	275	300
Total # Permits Issued	1,021	1,025	1,000
Total Dollar Value of Permits Issued	\$78,237,477	\$79,870,750	\$80,000,000

Dollar Value of Permits Issued



CITY OF MELISSA ANNUAL BUDGET FY2016-17

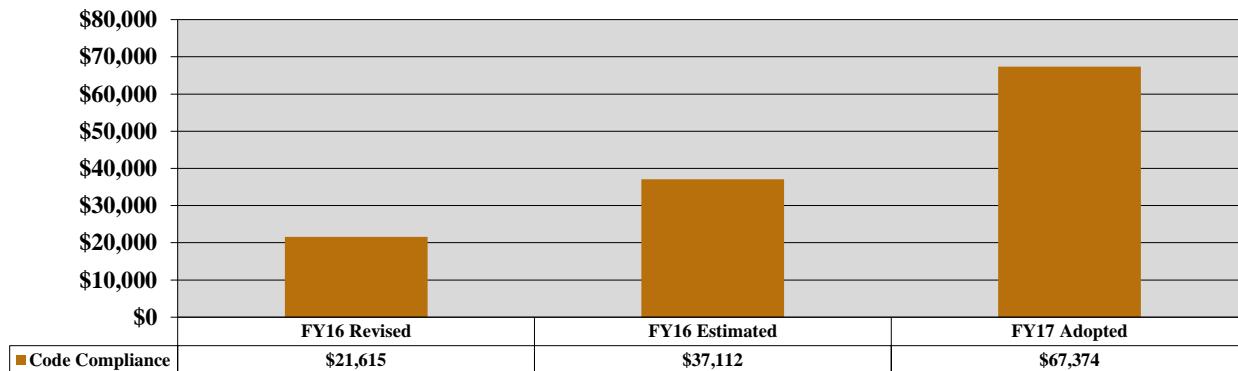
Code Compliance Department Summary

PURPOSE STATEMENT:

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

SERVICE OVERVIEW: The Code Compliance Department ensures compliance with all applicable city, county and state laws, codes, ordinances and regulations related to the identification, improvement, and rehabilitation of environmental hazards on public and private premises. The overall Code Compliance budget reflects one (1) full time Code Compliance Officer and the line item/categorical increases reflect the maintenance of the services provided by the City of Melissa that moved out from under the Fire Department into a new Code Compliance Department in July of FY16.

Code Compliance Department Budget Summary 2016-2017



DEPARTMENT EXPENDITURES:

ITEM	FY16 Revised	FY16 Estimated	FY17 Adopted
Personnel	\$ 15,634	\$ 10,877	\$ 55,393
Operations	\$ 6,880	\$ 8,498	\$ 11,581
IT Computer Replacement Program	\$ 0	\$ 800	\$ 400
Capital	\$ 0	\$ 16,937	
TOTAL	\$ 22,514	\$ 37,112	\$ 67,374

PERSONNEL SCHEDULE:

	FY15	FY16	FY17
Code Compliance Officer	0	1	1
FULL TIME	0 *	1	1
PART TIME	0	0	0

*Previously within Fire Department budget.

CITY OF MELISSA ANNUAL BUDGET FY2016-17

GOALS & OBJECTIVES:

- Complete all of the requirements to become a registered Code Enforcement Officer with the State of Texas.
- Strive for voluntary compliance with City of Melissa ordinances through personal outreach and education, including outreach to Homeowners Associations.
- Investigate customer complaints within 24 hours of initial contact.
- Proactively monitor and ensure compliance with City of Melissa ordinances to help resolve code issues before they are reported by citizens.
- Develop a public education program to help citizens better understand City of Melissa ordinances, including but not limited to physical mailers, the use of The Melissa Minute and City of Melissa website, and partnering with local entities to provide outreach when feasible.

KEY INDICATORS OF PERFORMANCE	FY15 Actual	FY16 Estimated	FY17 Projected
% of Code Issues Resolved via Voluntary Compliance	N/A	80%	85%
# of Code Issues Investigated	N/A	100	400
# of Hours of Training	N/A	40	80

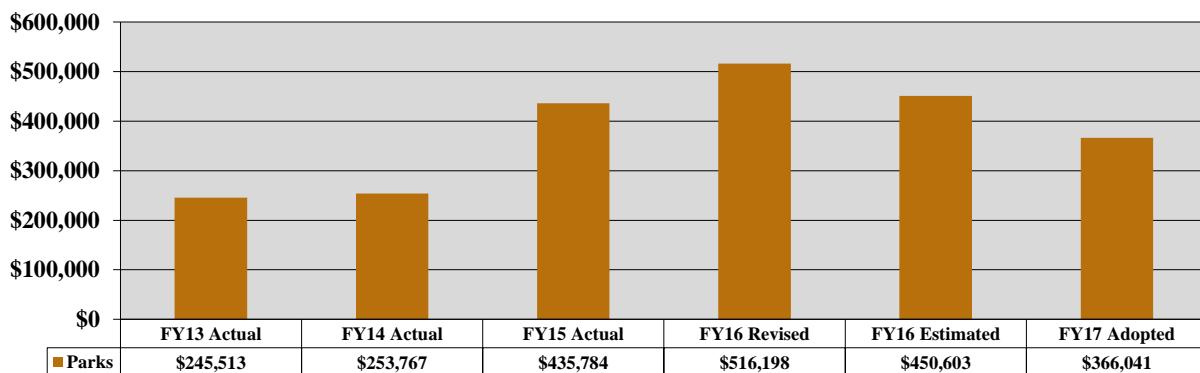
Parks Department Summary

PURPOSE STATEMENT:

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

SERVICE OVERVIEW: The Parks Department maintains the grounds, playground equipment, and city recreation facilities. The Parks Department works as a liaison between the city and maintenance contractors. The overall Parks budget reflects an addition of two (2) employees and the line item/categorical increases reflect the maintenance of the services currently offered by the City of Melissa.

Parks Department Budget Summary 2013-2017



DEPARTMENT EXPENDITURES:

ITEM	FY15 Actual	FY16 Revised	FY16 Estimated	FY17 Adopted
Personnel	\$ 55,922	\$ 103,274	\$ 101,138	\$ 110,041
Operations	\$ 374,757	\$ 335,415	\$ 272,456	\$ 250,520
IT Computer Replacement Program	\$ 300	\$ 734	\$ 234	\$ 675
Capital	\$ 4,805	\$ 76,775	\$ 76,775	\$ 4,805
TOTAL	\$ 435,784	\$ 516,198	\$ 450,603	\$ 366,041

PERSONNEL SCHEDULE:

	FY15	FY16	FY17
Maintenance Worker	1	2	2
FULL TIME	1	2	2
PART TIME	0	0	0

CITY OF MELISSA ANNUAL BUDGET FY2016-17

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	FY15 ACTUAL	FY16 REVISED	FY17 PROJECTED
# of Park Rentals	29	30	30
# of Community Events	1	1	1
Acres of Parks/Grounds Maintained + Trails	33	40	98

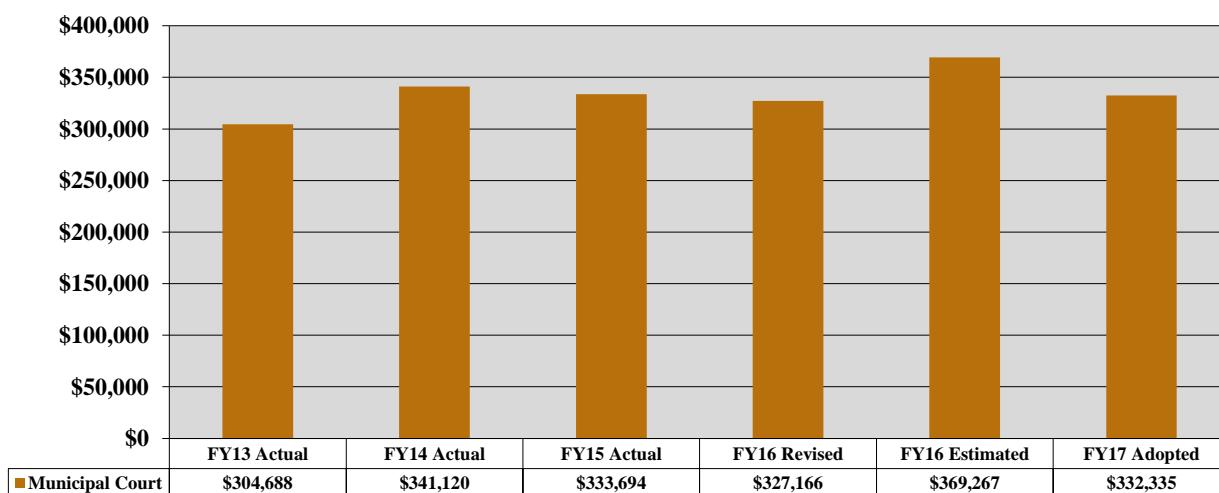
Municipal Court Summary

PURPOSE STATEMENT:

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

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

Municipal Court Budget Summary 2013-2017



DEPARTMENT EXPENDITURES:

ITEM	FY15 Actual	FY16 Revised	FY16 Estimated	FY17 Adopted
Personnel	\$ 120,425	\$ 121,904	\$ 120,950	\$ 136,993
Operations	\$ 213,269	\$ 205,262	\$ 248,317	\$ 195,342
Capital	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL	\$ 333,694	\$ 327,166	\$369,267	\$ 332,335

CITY OF MELISSA ANNUAL BUDGET FY2016-17

GOALS & OBJECTIVES:

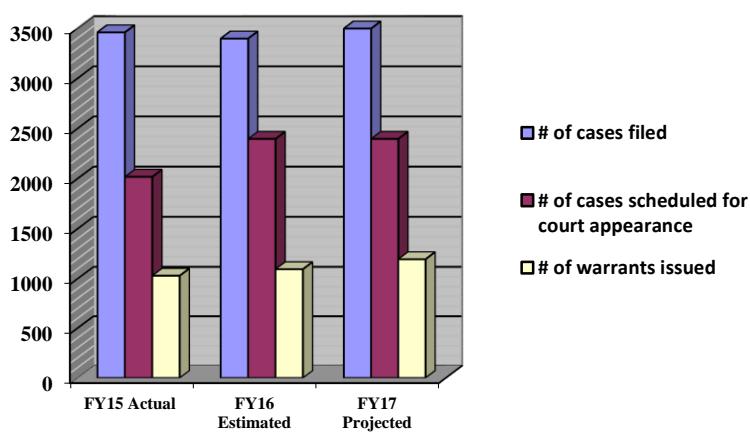
- Continue working on the policy and procedure handbook to improve employee training and ensure consistency in managing court processes.
- Development of Court Clerks through pursuing certification through the Court Clerk Certification Program.
- To continue participating in area- and state-wide Warrant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

PERSONNEL SCHEDULE:

	FY15	FY16	FY17
Court Administrator	1	1	1
Court Clerk (PT)	1	1	1
Warrant Officer (PT)	1	0	1
FULL TIME	1	1	1
PART TIME	2	1	2

KEY INDICATORS OF PERFORMANCE	FY15 Actual	FY16 Estimate	FY17 Projected
Number of Warrants cleared	579	600	625
Warrants cleared through Warrant Round Up	51	31	40
Warrant Fine Revenue collected during Warrant Round Ups	\$12,608	\$15,000	\$15,000

ACTIVITY WORKLOAD



	FY15 Actual	FY16 Estimated	FY17 Projected
# of cases filed	3,462	3,400	3,500
# of cases scheduled for court appearance	2,022	2,400	2,400
# of warrants issued	1,034	1,100	1,200
Municipal Court fine revenue retained by City	\$381,202	\$390,000	\$390,000

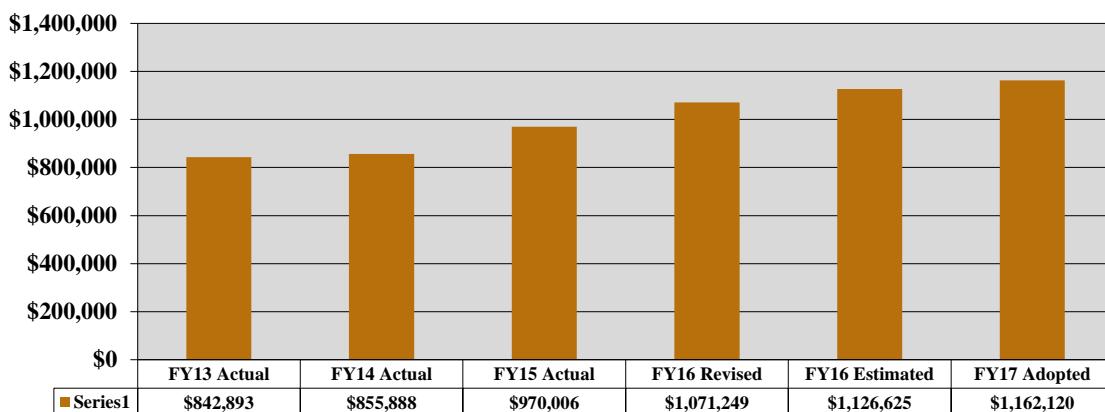
Police Department Summary

PURPOSE STATEMENT:

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

SERVICE OVERVIEW: The Police Department Service provides protection of life and property to the citizens of Melissa. The Budget reflects an increase in the personnel schedule. The line item/categorical increases/decreases reflect the maintenance of the services currently offered by the City of Melissa.

Police Department Budget Summary 2013-2017



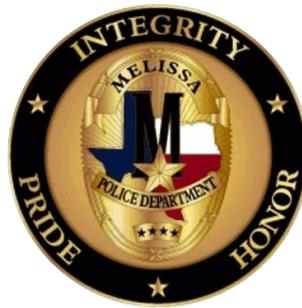
DEPARTMENT EXPENDITURES:

ITEM	FY15 Actual	FY16 Revised	FY16 Estimated	FY17 Adopted
Personnel	\$ 774,978	\$ 859,557	\$908,258	\$ 942,744
Operations	\$ 124,577	\$ 126,222	\$133,538	\$ 163,182
IT Computer Replacement Program	\$ 9,239	\$ 10,745	\$10,104	\$ 11,062
Capital	\$ 61,212	\$ 74,725	\$74,725	\$ 45,132
TOTAL	\$ 970,006	\$ 1,071,249	\$1,126,625	\$ 1,162,120

CITY OF MELISSA ANNUAL BUDGET FY2016-17

GOALS & OBJECTIVES:

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

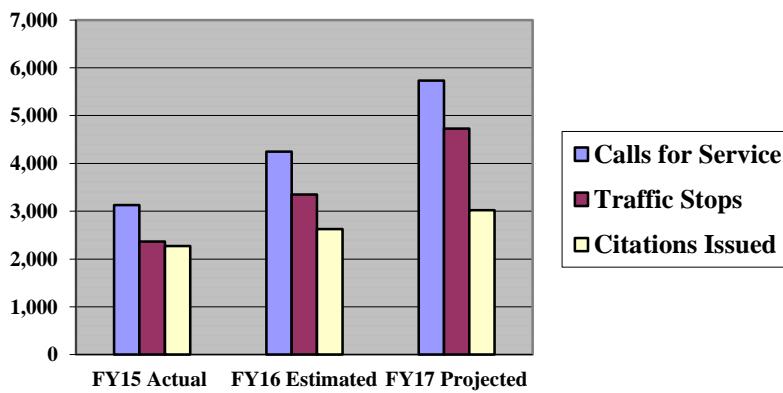


PERSONNEL SCHEDULE:

	FY15	FY16	FY17
Chief of Police	1	1	1
Captain	1	1	1
Sergeant	1	1	1
Corporal	1	1	1
Patrol Officer	6	6	7.5
Police Services Officer	1	1	1
Reserve Officer	4	4	4
FULL TIME OFFICER	11	11	12.5
PART TIME OFFICER	0	0	0
RESERVE OFFICER	4	4	4

KEY INDICATORS OF PERFORMANCE	FY15 Actual	FY16 Estimate	FY17 Projected
Average Number Officer Initiated Calls as a % of Total Calls	72%	56%	30%
Calls Received/Cleared	190/84 44%	316/160 50%	410/188 46%

ACTIVITY WORKLOAD



	FY15 Actual	FY16 Estimated	FY17 Projected
Calls for Service	3,128	4,248	5,734
Traffic Stops	2,362	3,352	4,726
Citations Issued	2,274	2,628	3,022

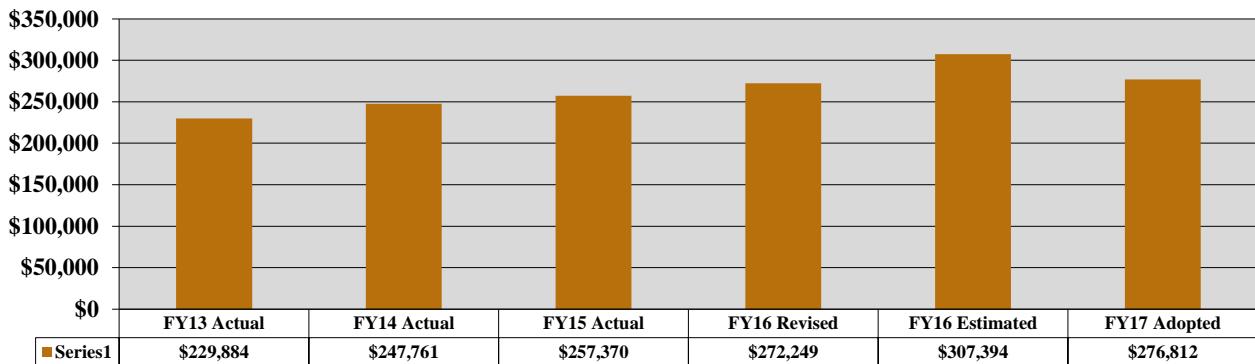
Streets Department Summary

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 2013-2017



DEPARTMENT EXPENDITURES:

ITEM	FY15 Actual	FY16 Revised	FY16 Estimated	FY17 Adopted
Personnel	\$ 24,277	\$ 25,186	\$ 23,760	\$ 24,337
Operations	\$ 233,093	\$ 230,600	\$ 267,171	\$ 252,475
Capital	\$ 0	\$ 16,463	\$ 16,463	\$
TOTAL	\$ 257,370	\$ 272,249	\$ 307,394	\$ 276,812

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.
- 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 FY2016-17

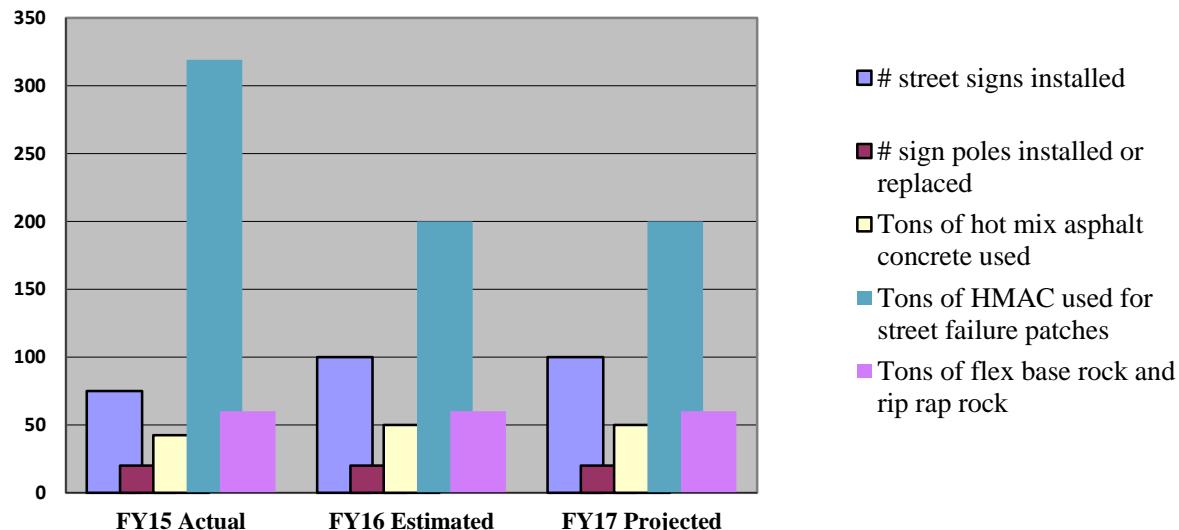
PERSONNEL SCHEDULE:

	FY15	FY16	FY17
Maintenance Technician	.5	.5	.5
FULL TIME	.5	.5	.5
PART TIME	0	0	0

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

KEY INDICATORS OF PERFORMANCE	FY15 Actual	FY16 Estimated	FY17 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	75	100	100
# of sign poles installed or replaced	20	20	20
Tons Hot Mix asphalt	42.5	50	50
Tons HMAC	319	200	200
Tons Flex Base rock/Rip rap rock	60	60	60

Work Activity



Fire Department Summary

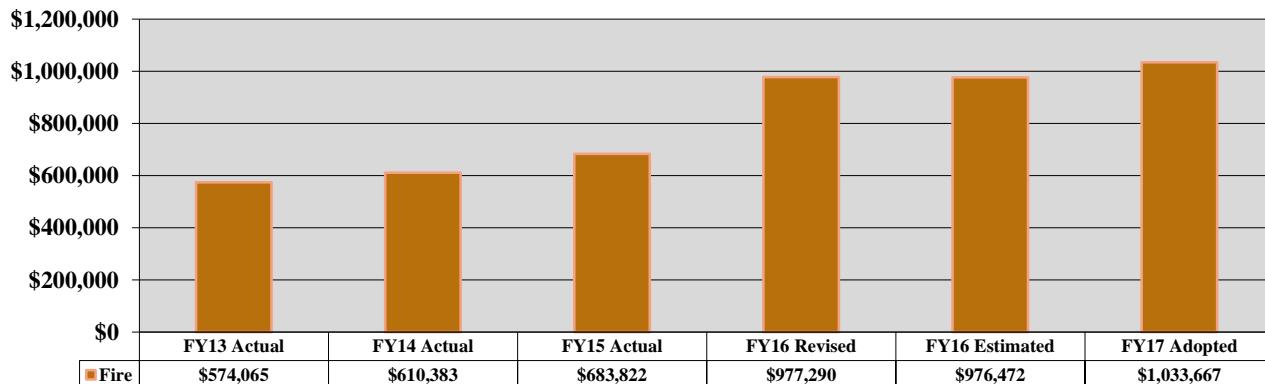
PURPOSE STATEMENT:

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, three (3) full-time Captains, part-time personnel and dedicated volunteers serving in both firefighting and support capacities.

Fire Department Budget Summary 2013-2017



DEPARTMENT EXPENDITURES

ITEM	FY15 Actual	FY16 Revised	FY16 Estimated	FY17 Adopted
Personnel	\$ 314,664	\$ 513,968	\$ 504,145	\$ 608,265
Operations	\$ 286,476	\$ 356,185	\$ 367,432	\$ 317,121
IT Computer Replacement Program	\$ 6,304	\$ 9,753	\$ 7,503	\$ 5,577
Capital	\$ 76,378	\$ 97,384	\$ 97,391	\$ 102,704
TOTAL	\$ 683,822	\$ 977,290	\$ 976,472	\$ 1,033,667

CITY OF MELISSA ANNUAL BUDGET FY2016-17

GOALS & OBJECTIVES:

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

PERSONNEL SCHEDULE:

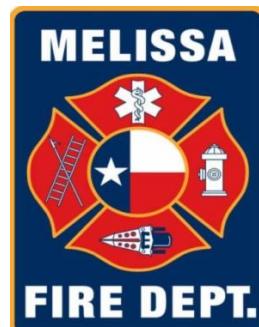
	FY15	FY16	FY17
Fire Chief	1	1	1
Assistant Fire Chief	0	1	1
Deputy Chief	1	1	0
Captains	0	3	3
Firefighters (PT)	8	10	12
FULL TIME	5	5	5
PART TIME	3.5	4	5

VOLUNTEER-BASED PERSONNEL:

	FY15	FY16	FY17
TCFP *Firefighter/Paramedic	--	2	9
TCFP *Firefighter/EMT	--	10	5

*TCFP = Texas Commission on Fire Protection.

Prestigious ISO Rating Class



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

KEY INDICATORS OF PERFORMANCE	FY15 Actual	FY16 Estimated	FY17 Projected
FIRE SUPPRESSION:			
Total runs per year	950	1,150	1,325
Total training hours per year	6,400	6,000	6,000
Certifications earned by firefighters	20	30	30
Volunteer staffing hours	26,000	25,000	25,000
FIRE PREVENTION:			
ISO Rank	2	2	2
Certificate of Occupancies issued	15	26	40
Total structures condemned	5	3	0
Fire Inspections	200	200	250
Nuisance complaints investigated	380	550	600
% of complaints investigated within 24 hours of receipt	95%	95%	95%

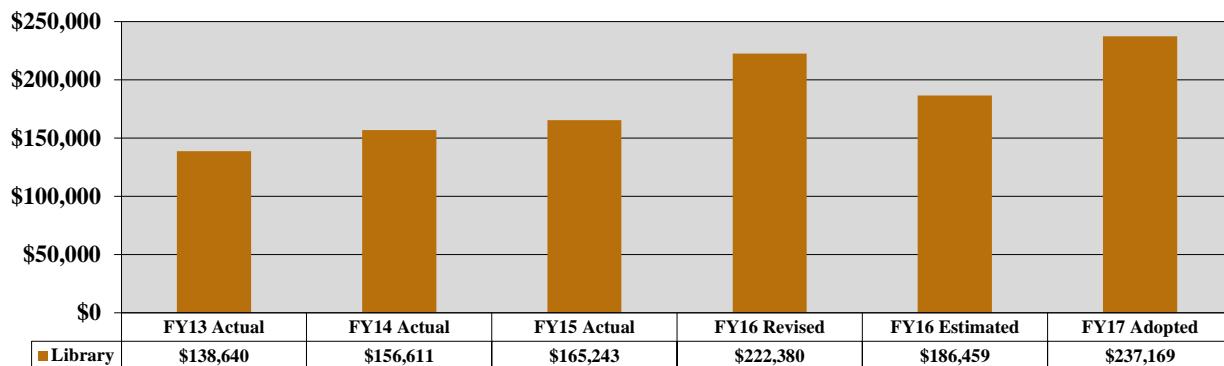
Library Summary

PURPOSE STATEMENT:

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

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

Library Department Budget Summary 2013-2017



DEPARTMENT EXPENDITURES:

ITEM	FY15 Actual	FY16 Revised	FY16 Estimated	FY17 Adopted
Personnel	\$ 119,894	\$ 164,897	\$ 135,418	\$ 170,678
Operations	\$ 41,199	\$ 45,441	\$ 40,389	\$ 52,016
IT Computer Replacement Program	\$ 4,150	\$ 4,392	\$ 3,001	\$ 2,125
Capital	\$ 0	\$ 7,650	\$ 7,650	\$ 12,350
TOTAL	\$ 165,243	\$ 222,380	\$ 186,459	\$ 237,169

GOALS & OBJECTIVES:

- Ensure that communication of library information and services is available to all using a variety of sources; newspaper, webpage, and electronic means and signage.
- Promote high quality programs and services for all ages and diverse populations and various levels of literacy.
- Provide public access to information technology; desktop computing, WiFi, basic skills.

CITY OF MELISSA ANNUAL BUDGET FY2016-17

PERSONNEL SCHEDULE:

	FY15	FY16	FY17
Library Director	1	1	1
FT Tech/Materials Library Clerk	1	1	1
PT Clerk	2	2	2
PT Youth Librarian	1	2	2
FULL TIME	2	2	2
PART TIME	2	4	4
ON-CALL/CONTRACT STAFF	0	2	2

KEY INDICATORS OF PERFORMANCE	FY15 Actual	FY16 Estimated	FY17 Projected
Rate of Collection Turnover	2.38%	2.66%	2.45%
Circulation Per Capita	7.34%	6.4%	7.40%
ACTIVITY WORKLOAD			
➤ Number of Items Circulated	52,847	48,000	54,000
➤ Number of Library Visitors	26,394	25,000	28,000
➤ Library Program Attendance	6,236/226 prog	3,500	7,000

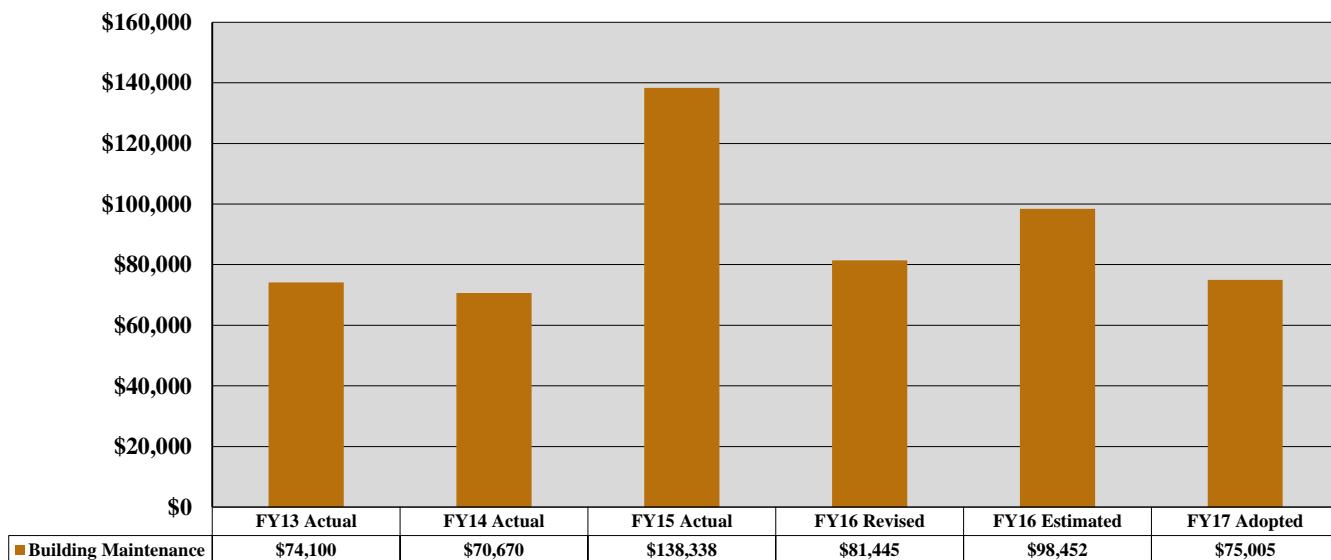
Building Maintenance Summary

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 eight (8) 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 2013-2017



DEPARTMENT EXPENDITURES:

ITEM	FY15 Actual	FY16 Revised	FY16 Estimated	FY17 Adopted
Operations	\$ 97,652	\$ 81,445	\$ 98,452	\$ 75,005
Capital	\$ 40,684	\$ 0	\$ 0	\$ 0
TOTAL	\$ 138,336	\$ 81,445	\$ 98,452	\$ 75,005

GOALS & OBJECTIVES:

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

CITY OF MELISSA ANNUAL BUDGET FY2016-17

PERSONNEL SCHEDULE:

	FY15	FY16	FY17
Vacant	0	0	0
FULL TIME	0	0	0
PART TIME	0	0	0

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

KEY INDICATORS OF PERFORMANCE	FY15 Actual	FY16 Estimate	FY17 Projected
Total square footage of facilities maintained	56,219	60,219	60,219
# of building & facilities maintained	7	8	8

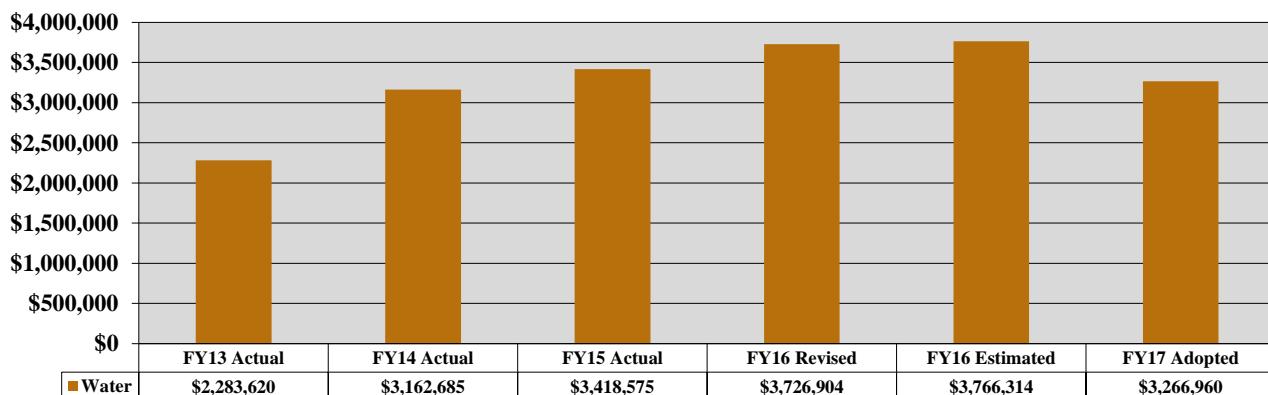
Water Summary

PURPOSE STATEMENT:

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

SERVICE OVERVIEW: The Water Department is responsible for providing clean, safe water to the citizens and visitors of Melissa. The Water Department maintains and repairs a complex water system of valves, fire hydrants and customer service meters while regulating system pressure and water volume through calculated pump efficiencies, tower elevations and electronic controls. The Water Department maintains adequate pressure and volume with as little interruption in service as possible. The Water Department meets or exceeds regulations set by TCEQ. The City of Melissa Water Department maintains the highest water quality possible. The Water Department budget 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 2013-2017



DEPARTMENT EXPENDITURES:

ITEM	FY15 Actual	FY16 Revised	FY16 Estimated	FY17 Adopted
Personnel	\$ 280,048	\$ 297,484	\$ 291,852	\$ 283,839
Operations	\$ 1,495,455	\$ 1,696,424	\$ 1,743,175	\$ 1,819,782
Capital	\$ 61,825	\$ 45,163	\$ 45,164	\$ 34,447
Debt Service	\$ 1,575,999	\$ 1,683,241	\$ 1,684,112	\$ 1,122,865
IT Computer Replacement Program	\$ 5,248	\$ 4,592	\$ 2,011	\$ 6,027
TOTAL	\$ 3,418,575	\$ 3,726,904	\$ 3,766,314	\$ 3,266,960

CITY OF MELISSA ANNUAL BUDGET FY2016-17

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.

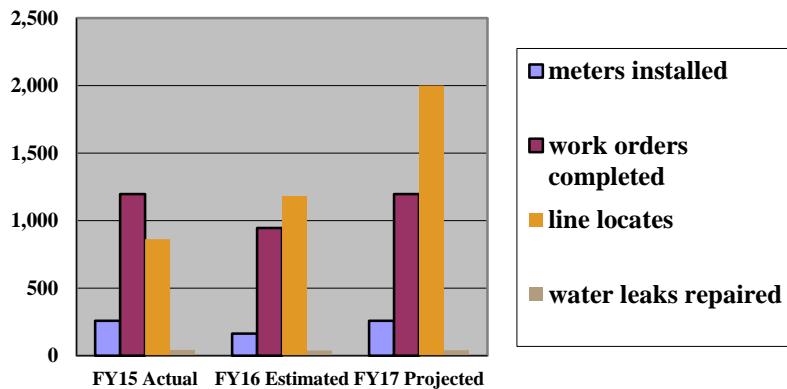
PERSONNEL SCHEDULE

	FY15	FY16	FY17
Public Works Director	1	1	1
Maintenance Worker	3.5	3.5	3.5
FULL TIME	4.5	4.5	4.5
PART TIME	0	0	0

Street Maintenance position is shared with the General Fund.

KEY INDICATORS OF PERFORMANCE	FY15 Actual	FY16 Estimate	FY17 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



	FY15 Actual	FY16 Estimated	FY17 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

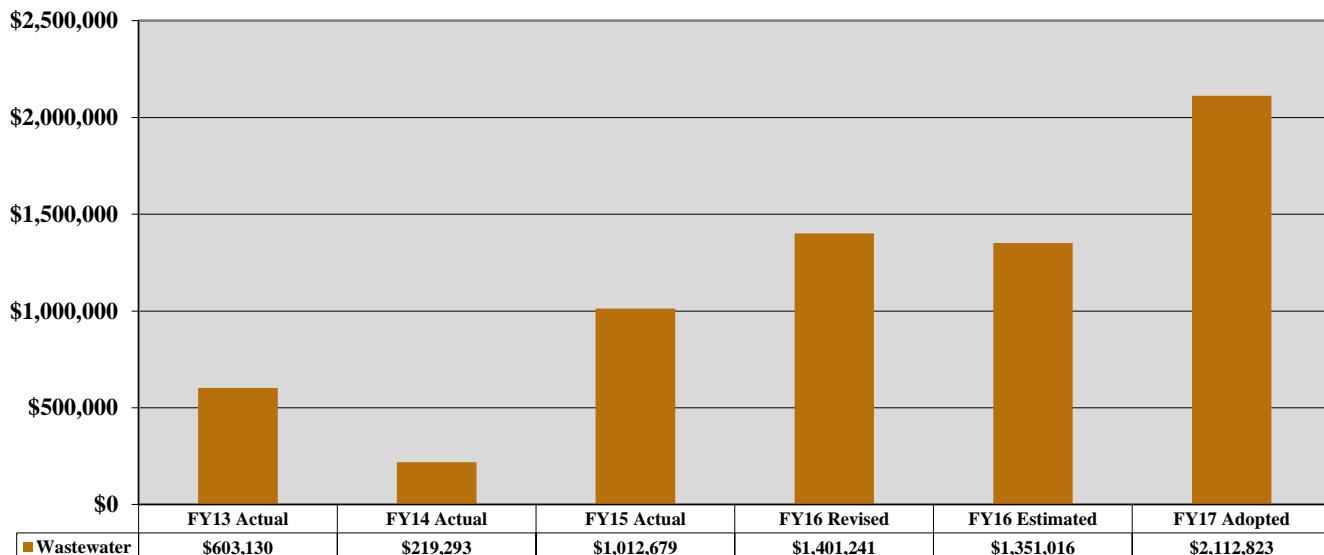
Wastewater Summary

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 2013-2017



DEPARTMENT EXPENDITURES

ITEM	FY15 Actual	FY16 Revised	FY16 Estimated	FY17 Adopted
Personnel	\$ 0	\$ 0	\$ 0	\$ 0
Operations	\$ 1,012,679	\$ 1,401,241	\$ 1,351,016	\$ 1,374,263
Debt Service	\$ 0	\$ 0	\$ 0	\$ 738,560
Capital	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL	\$ 1,012,679	\$ 1,401,241	\$ 1,351,016	\$ 2,112,823

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

GOALS & OBJECTIVES:

- Respond to citizen's concerns in a timely manner.
- Reduce infiltration by physical checks, smoke testing, maintenance program, and repair of faulty lines.
- Continue the 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 FY2016-17

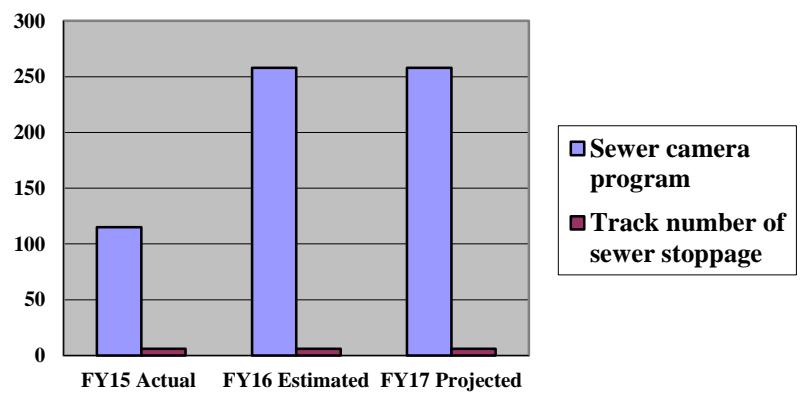
PERSONNEL SCHEDULE

	FY15	FY16	FY17
Public Works Director	1	1	1
Maintenance Workers	3	3	3
FULL TIME	4	4	4

*Public Works Personnel support both Water and Wastewater Departments.

KEY INDICATORS OF PERFORMANCE	FY15 Actual	FY16 Estimate	FY17 Projected
Response to customer calls within 24-72 hours	100%	100%	100%
Work orders identified and solved	12	10	10

ACTIVITY WORKLOAD



WASTEWATER SUMMARY

	FY15 Actual	FY16 Estimated	FY17 Projected
Sewer camera program (based on new installs)	115	258	258
Track number of sewer stoppage	6	6	6

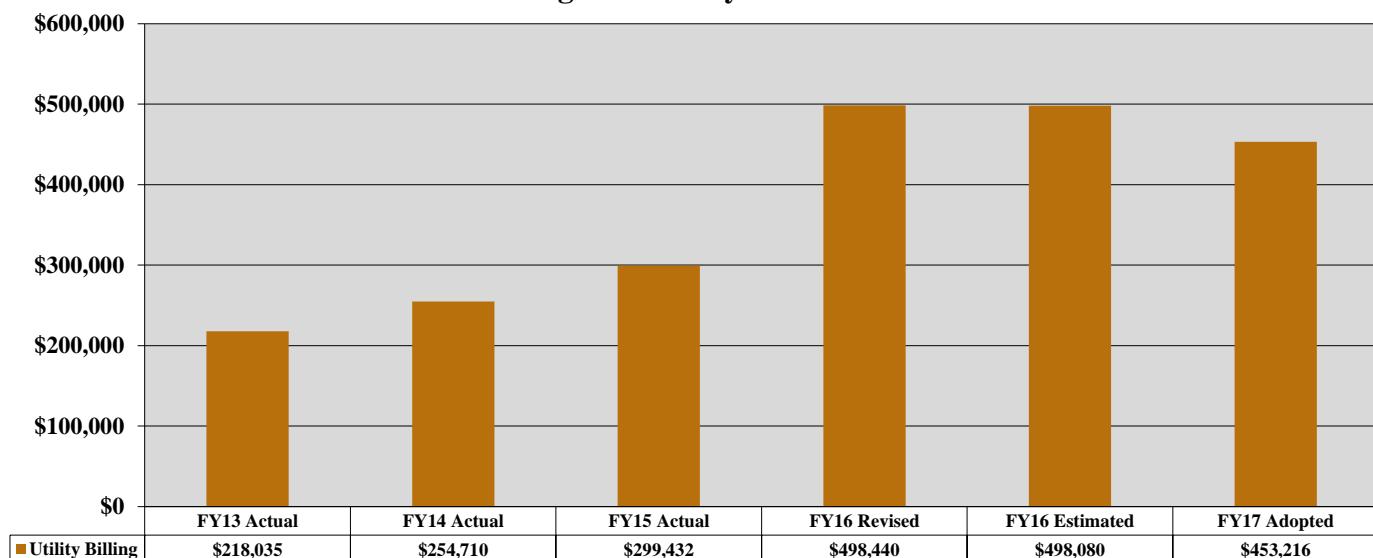
Utility Billing Summary

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 2013-2017



DEPARTMENT EXPENDITURES:

ITEM	FY15 Actual	FY16 Revised	FY16 Estimated	FY17 Adopted
Personnel	\$ 188,387	\$ 195,939	\$ 205,234	\$ 206,444
Operations	\$ 109,651	\$ 301,390	\$ 292,847	\$ 245,089
IT Computer Replacement Program	\$ 1,394	\$ 1,111	\$ 0	\$ 1,683
TOTAL	\$ 299,432	\$ 498,440	\$ 498,080	\$ 453,216

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

CITY OF MELISSA ANNUAL BUDGET FY2016-17

GOALS AND OBJECTIVES:

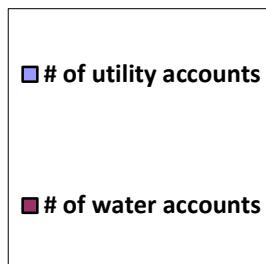
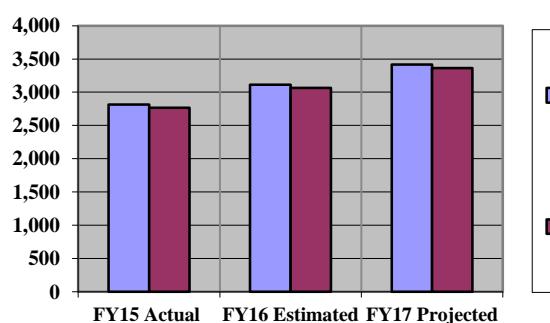
- To reduce the error rate in customer billing data by leveraging new AMI technology and our partnership with FATHOM, which will consequently reduce the number of customer inquiries/complaints.
- To continue working with FATHOM to develop and implement Utility Billing Standard Operating Procedures that will include all aspects of Utility Billing handled by both FATHOM and the Utility Billing Department staff.
- To effectively communicate to our customers the value added benefits of FATHOM, including their ability to actively monitor water usage throughout the month through the FATHOM online Customer Usage Portal.
- To 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.

PERSONNEL SCHEDULE:

	FY15	FY16	FY17
UB Supervisor (Assistant to City Manager)	1	1	1
Utility Billing Clerk	1.5	1.5	1.5
Management Assistant/Code Compliance Supervisor	1	1	1
FULL TIME	3	3	3
PART TIME	0	1	1

KEY INDICATORS OF PERFORMANCE	FY15 Actual	FY16 Estimated	FY17 Projected
% of water customers using FATHOM Customer Usage Portal	0%	20%	40%
% of customers enrolled in www.watermyyard.org	0%	10%	20%
Number of hours of training	80	80	80

ACTIVITY WORKLOAD



	FY15 Actual	FY16 Estimated	FY17 Projected
# of utility accounts	2,815	3,115	3,415
# of water accounts	2,765	3,065	3,365

Personnel Overview

Personnel Overview



CITY OF MELISSA ANNUAL BUDGET FY2016-17

Personnel Overview

	FY12	FY13	FY14	FY15	FY16	FY17
Administration	4.0	4.5	4.5	5.0	5.0	5.0
Non-Departmental	0	0	0	0	0	0.0
Building Maintenance	0	0	0	0	0	0.0
Code Compliance	0	0	0	0	1.0	1.0
Dev & Neighborhood Services	3.0	2.0	2.0	2.0	2.5	2.5
Fire	2.0	4.5	5.0	5.0	9.0	10.0
Library	2.0	2.0	3.0	3.5	4.0	4.0
Municipal Court	2.0	2.5	2.5	1.5	1.5	1.5
Parks	1.0	1.0	1.0	1.0	2.0	2.0
Police	9.5	10.0	11.0	11.0	11.0	12
Streets	1.0	0.5	0.5	0.5	0.5	0.5
General Fund Total	24.5 FTE	27.0 FTE	29.5 FTE	29.5 FTE	36.5 FTE	38.5 FTE
Enterprise Fund	FY12	FY13	FY14	FY15	FY16	FY17
Water/Wastewater	4.0	4.5	4.5	4.5	4.5	4.5
Utility Billing	3.0	3.0	3.5	3.5	3.5	3.5
Enterprise Fund Total	7.0 FTE	7.5 FTE	8.0 FTE	8.0 FTE	8.0 FTE	8.0 FTE
TOTAL CITY PERSONNEL	31.5 FTE	34.5 FTE	37.5 FTE	37.5 FTE	44.5 FTE	46.5 FTE

FTE – Full Time Employee or Equivalent

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

New Personnel built into this year in the budget creation are: one (1) FTE in Police, one (1) FTE in Code Compliance and additional hours for use in Fire.

Capital Improvement Program (CIP)

Capital Improvement Program



Capital Improvement Program (CIP)

As mentioned in the fund narratives, Capital line items cover large, one-time purchases or the cost for the payment for large pieces of equipment or vehicles over time. In FY17, 3% of the General Fund budget is allocated to routine capital purchases. All capital allocations with the General Fund and Enterprise Fund are for routine purchases consisting of annual payments for equipment such as patrol cars and fire apparatus, and public works equipment.

The FY17 budget focuses much attention to fund transportation initiatives that capitalizes on participation from other sources, mainly the 2007 Collin County transportation bonds. Construction is proposed on the Throckmorton extension that will connect SH5 to Milrany Lane. Roadway design and right of way acquisition is planned for sections of Davis Road and Fannin Road. Right of way acquisition is planned for Melissa Road east and west. Schematic level design is proposed for the Telephone Road corridor and Davis Road west of US75. Additional investment is planned for the second phase of the City's Sports Facility.

Other capital expenses in FY17 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 82-83.

CITY OF MELISSA ANNUAL BUDGET FY2016-17

PROJECT	FUNDING SOURCE	DESCRIPTION	OPERATING IMPACT	FORECASTED COST UPON COMPLETION	EXPENDED TO DATE	REMAINING BALANCE
David Road Sewer	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 FY17 as the debt payments were programmed in the FY15 budget and sewer line is still in construction phase.	\$1,215,000	\$181,774	\$1,033,226
Parks	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 FY17 has been incorporated into the budget for the City Hall Park. The 100 acre park is in construction and no operational impact contemplated for FY17.	\$8,737,861	\$1,784,337	\$6,953,524
FM2933/FM545 Waterline & Park Utilities	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.	\$1,400,000	\$1,257,975	\$142,025
Milrany Lane Reconstruction	General Obligation Bond (2015)	This transportation project will expand Milrany Lane north from SH121 to Karnaghan 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	\$263,709	\$1,804,693
Throckmorton Rd	Proposed Certificate of Obligation (2016) \$2,000,000; County Match \$2,000,000	Design and Construction - approximately 1,200 homes an alternative access to the neighborhoods other than SH 121, school site	No operational impact contemplated for FY17	\$4,000,000		
Melissa Road - East	Proposed General Obligation Bond (2016)	Right of Way - removes the last barrier to reconstruction, acquisition is like to take a long time with parcels	Since the project is for right of way only, no additional impact in FY 17	\$500,000		
Melissa Road - West	Proposed Certificate of Obligation (2016)	Right of Way acquisition - only City obligation for roadway to be built upon TF issuance of 1,200 BP	Since the project is for right of way only, no additional impact in FY 17	\$500,000		
Fannin Road -	Proposed General Obligation Bond (2016)	Design and Right of Way - The realignment of SH 5 to Fannin Road as part of SH 121 reconstruction	Since the project is for design and right of way only, no additional impact in FY 17	\$500,000		
Sports Park	Proposed Certificate of Obligation (2016)	Design and Construction - Phase II of park amenities	Phase II will have no operational impact on FY17.	\$1,800,000		
Land Acquisition	Proposed Certificate of Obligation (2016) \$2,000,000 shared by Park Development Fee Fund and Water Fund; Road Impact fee cash; Water/Wastewater tap fee cash; Water/Wastewater Impact fee cash; Park Development fee cash and Tree Landscape Escrow cash.			\$4,000,000		
Davis Road - West	Road Escrow cash	The 2014 Collin County Mobility Plan included a connection of Davis Road in Melissa to FM543 in McKinney's ETJ. Melissa proposed to prepare schematic designs for this connection to reach consensus with Collin County and McKinney for this future east-west connection to US 75.	No operational impact contemplated for FY17	\$50,000		
David Road - East	Transportation CIP cash and County Match \$375,000	Davis Road sewer to be completed in the near future; roadway last infrastructure hurdle to opening the corridor; roadway aligns with US75 exit to take cars to SH121 North; not an issue today but will be one in the very near term.	No operational impact contemplated for FY17	\$750,000		
Telephone Road	Road Escrow cash	The 2014 Collin County Mobility Plan shows Telephone Road as a major 4 lane divided arterial from US75 to the Collin County Outer Loop. Schematics will assist in proper planning for the roadway section in the current ETJ.	No operational impact contemplated for FY17	\$250,000		
Stiff Creek Sewer	Proposed Certificate of Obligation (2016) - with reimbursement agreement with NTMWD	Opens Stiff Creek sewer basin for development - \$320,000 NTMWD funding for initial five years	Wastewater flow will be accounted for through the charges for wastewater service.	\$4,500,000		

Debt Service Summary

Debt Service Summary – Narrative

Debt Service Summary – Financial



Debt Service Summary - Narrative

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

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

Standard & Poor's evaluated the City in 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)
Best Quality	Aaa	AAA
High Quality	Aa1 Aa2 Aa3	AA+ AA AA-
Upper Medium	A1 A2 A3	A+ A A-
Medium Grade	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 2016, the City's debt tax rate was \$0.147827 per \$100/valuation which is 24% of the \$0.61 total tax rate for 2016.
- 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 FY2016-17

- If excess funds exist after addressing maintenance and operations, including reserve allocations and debt service commitments, outstanding debt principal amounts should be reviewed to make advance payments to buy down obligation. This scenario is reviewed during the budget process and approved by the City Council.
- Methods for debt sales will be reviewed and recommended through the City's financial advisor, with approval by the City Council.
- Bond proceeds shall be placed in the highest interest bearing account the City has access to, as long as the invested funds are fully collateralized.
- Existing debt will be reviewed annually to determine if savings can be realized through refinancing or refunding opportunities.

Summary of Current Year Liabilities – Debt

Fund	FY16 Principal	FY16 Interest	Total FY16 Payment
General	\$720,000	\$314,080	\$1,034,080
Water	\$1,047,500	\$799,322	\$1,846,822
MIEDC	\$65,000	\$11,162	\$76,162
MCEDC	\$230,000	\$258,844	\$488,844
TIF	\$470,000	\$238,036	\$708,036

CITY OF MELISSA ANNUAL BUDGET FY2016-17

Debt Service Summary – Financial

FY17 Budget						
Debt Service Summary						
Description	Maturity Date	Principal	2015-2016 Payable			O/S Principal as of 10/01/16
			Principal	Interest	Fiscal Total	
GENERAL FUND OBLIGATIONS						
General Obligation Bonds, Series 2012	9/30/2032	\$ 500,000	\$ 20,000	\$ 15,400.00	\$ 35,400.00	\$ 420,000
Transportation Bond CIP - Bond Election Nov 07						
Berry Farms Rd. Rehab.						
General Obligation Bonds, Series 2013	9/30/2032	\$ 2,430,000	\$ 180,000	\$ 40,550.00	\$ 220,550.00	\$ 1,990,000
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
\$1,100,000 City Hall Park			\$ 30,000	\$ 36,125.00	\$ 66,125.00	\$ 1,100,000
\$7,290,000 Phase I 2015 Park Dev Plan			\$ 190,000	\$ 239,606.26	\$ 429,606.26	\$ 7,290,000
\$1,695,000 Water Line to 100 acre Park			\$ 45,000	\$ 55,743.76	\$ 100,743.76	\$ 1,695,000
General Obligation Bonds, Series 2015	2/15/2035	\$ 2,100,000	\$ 70,000	\$ 66,903.76	\$ 136,903.76	\$ 2,085,000
Transportation Bond CIP - Bond Election Nov 07					\$ 45,634.59	
Milrany Road					\$ 91,269.17	
General Obligation Bonds, Series 2016	9/30/2036	\$ 650,000	\$ 30,000	\$ 16,391.48	\$ 46,391.48	\$ 650,000
Transportation Bond CIP - Bond Election Nov 07						
Fannin Rd Design/Row - Melissa Rd East ROW						
Combination Tax and Revenue CO, Series 2016	9/30/2036	\$ 10,690,000				
\$4,450,000 Stiff Creek Sewer Improvements - NTMWD			\$ -	\$ 109,928.00	\$ 109,928.00	\$ 4,450,000
\$990,000 Land Acquisition for Park			\$ 45,000	\$ 23,576.98	\$ 68,576.98	\$ 990,000
\$990,000 Land Acquisition for Water Tower site			\$ 45,000	\$ 23,576.98	\$ 68,576.98	\$ 990,000
\$495,000 Melissa Rd West ROW			\$ 20,000	\$ 11,863.01	\$ 31,863.01	\$ 495,000
\$1,785,000 Sports Park - Phase II			\$ 80,000	\$ 42,446.81	\$ 122,446.81	\$ 1,785,000
\$1,980,000 Throckmorton Rd - Design/Construction			\$ 90,000	\$ 47,041.13	\$ 137,041.13	\$ 1,980,000
3 Year Phase in to GF with Road Impact Fee support					\$ -	
					\$ 137,041.13	
General Obligation Bonds, Series 2008 - Refi 2016	9/30/2018	\$ 5,230,000	\$ 235,000	\$ 16,996.88	\$ 251,996.88	\$ 485,000
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 Refunding & Improvements Bonds, Series 2016	9/30/2018	\$ 3,405,000	\$ 55,000	\$ 67,402.78	\$ 122,402.78	\$ 3,405,000
Transportation Bond CIP - Bond Election Nov 07 - 2008 CO Refi						
Throckmorton Rd; CR 418; Fannin Rd; Rehab Projects;						
Melissa Rd Ph 2; and Impact Fee Study						
Total Obligation - General Fund						\$ 942,810.55
WATER FUND OBLIGATIONS						
Contract Revenue Bonds, Series 2005	9/30/2029	\$ 2,800,000	\$ 110,000	\$ 101,035.00	\$ 211,035.00	\$ 1,850,000
Greater Texoma Utility Authority (Collin-Grayson Project)			\$ 27,500	\$ 25,258.75	\$ 52,758.75	\$ 462,500
Cities of Anna, Howe, Melissa and Van Alstyne						
State Participation Assistance Calculations	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)	9/30/2026	\$ 1,745,000	\$ 85,000	\$ 37,342.50	\$ 122,342.50	\$ 1,030,000
Melissa-Anna Interceptor Project	(GTUA reserve)					
Throckmorton-Trinity River Sewer Project						
Contract Revenue Bonds, Series 2007	9/30/2020	\$ 5,000,000	\$ 220,000	\$ 210,336.50	\$ 430,336.50	\$ 3,820,000
GTUA-Collin Grayson Project - w/Anna, Howe and Van Alstyne			\$ 55,000	\$ 52,584.13	\$ 107,584.13	\$ 955,000
Contract Revenue Bonds, Series 2007 (CWSRF)	9/30/2028	\$ 1,105,000	\$ 50,000	\$ 29,667.50	\$ 79,667.50	\$ 765,000
Melissa-Anna Interceptor Project	(GTUA reserve)					
Throckmorton-Trinity River Sewer Project						
Contract Revenue Bonds, Series 2009A (Dfund) (GTUA)	9/30/2029	\$ 1,085,000	\$ 50,000	\$ 39,920.00	\$ 89,920.00	\$ 870,000
Fitzhugh Sewer (part 1 of 2)						
Contract Revenue Bonds, Series 2009B (CWSRF) (GTUA)	9/30/2029	\$ 1,400,000	\$ 65,000	\$ 39,760.00	\$ 104,760.00	\$ 1,100,000
Fitzhugh Sewer (part 2 of 2)						

CITY OF MELISSA ANNUAL BUDGET FY2016-17

Water Fund Obligations (Cont'd)

Description	Maturity Date	Principal	2015-2016 Payable			O/S Principal as of 10/01/16
			Principal	Interest	Fiscal Total	
General Obligation Refunding Bonds, Series 2010	9/30/2029	\$ 1,255,000	\$ 120,000	\$ 21,150.00	\$ 141,150.00	\$ 630,000
Refinancing \$1,255,000 Series 2000 CO Water Tower						
Certificate of Obligation, Series 2012	9/30/2032	\$ 1,390,000	\$ 55,000	\$ 43,050.00	\$ 98,050.00	\$ 1,175,000
Fannin Road Water Line & Road rehab						
Certificate of Obligation, Series 2013	9/30/2032	\$ 4,705,000	\$ 210,000	\$ 91,771.26	\$ 301,771.26	\$ 4,120,000
US 75 Util Reloc, Mel Rd Util reloc, Davis Rd sewer						
South Take Point water project						
Certificate of Obligation, Series 2014	2/15/2034	\$ 2,150,000	\$ 80,000	\$ 63,256.26	\$ 143,256.26	\$ 2,015,000
SH 121 Utility Relocation, AMR System						
Combination Tax and Revenue CO, Series 2015	2/15/2040	\$ 10,085,000				\$ 10,085,000
\$1,100,000 City Hall Park			\$ 30,000	\$ 36,125.00	\$ 66,125.00	\$ 1,100,000
\$7,290,000 Phase I 2015 Park Dev Plan			\$ 190,000	\$ 239,606.26	\$ 429,606.26	\$ 7,290,000
\$1,695,000 Water Line to 100 acre Park			\$ 45,000	\$ 55,743.76	\$ 100,743.76	\$ 1,695,000
Combination Tax and Revenue CO, Series 2016	9/30/2036	\$ 10,690,000				
\$4,450,000 Stiff Creek Sewer Improvements - NTMWD			\$ -	\$ 109,928.00	\$ 109,928.00	\$ 4,450,000
\$990,000 Land Acquisition for Park			\$ 45,000	\$ 23,576.98	\$ 68,576.98	\$ 990,000
\$990,000 Land Acquisition for Water Tower site			\$ 45,000	\$ 23,576.98	\$ 68,576.98	\$ 990,000
\$495,000 Melissa Rd West ROW			\$ 20,000	\$ 11,863.01	\$ 31,863.01	\$ 495,000
\$1,785,000 Sports Park - Phase II			\$ 80,000	\$ 42,446.81	\$ 122,446.81	\$ 1,785,000
\$1,980,000 Throckmorton Rd - Design/Construction			\$ 90,000	\$ 47,041.13	\$ 137,041.13	\$ 1,980,000
3 Year Phase in to GF with Road Impact Fee support					\$ -	
					\$ 137,041.13	
Certificate of Obligations/Contract Revenue, Series 2008	9/30/2018	\$ 2,250,000	\$ 100,000	\$ 6,430.00	\$ 106,430.00	\$ 205,000
Water/Wastewater CIP Phase 1 - refi 2016						
Current Outstanding Debt 2008 CO						
FM 2933 water main from 121 to 545; SW mains;						
Stiff Creek Sewer improvements; Davis Rd Gravity						
sewer interceptor; East Water Facility transmission						
line; and Fitzhugh sewer						
General Obligation Refunding & Improvements Bonds, Series 2016	9/30/2028	\$ 1,835,000	\$ 60,000	\$ 34,676.74	\$ 94,676.74	\$ 1,835,000
Water/Wastewater CIP Phase 1 - Refi CO 2008/2006						
FM 2933 water main from 121 to 545; SW mains;						
Stiff Creek Sewer improvements; Davis Rd Gravity						
sewer interceptor; East Water Facility transmission						
line; and Fitzhugh sewer - 2006 Country Ridge CO						
Total Obligation - Water Fund						\$ 1,846,821.50
MELISSA CDC 4B OBLIGATIONS						
Combination Tax and Revenue CO, Series 2005A	2/15/2026	\$ 825,000	\$ 40,000	\$ 19,237.50	\$ 59,237.50	\$ 495,000
Fire Station \$100k, Tennis Courts \$250k, BMP \$144k, Hunter's Ridge Park \$5k, Historical House \$300k, plus expenses						
Throckmorton-Trinity River Sewer Project	9/30/2028				\$ 114,266.00	
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			\$ 30,000	\$ 36,125.00	\$ 66,125.00	\$ 1,100,000
\$7,290,000 Phase I 2015 Park Dev Plan			\$ 190,000	\$ 239,606.26	\$ 429,606.26	\$ 7,290,000
\$1,695,000 Water Line to 100 acre Park			\$ 45,000	\$ 55,743.76	\$ 100,743.76	\$ 1,695,000
Total Obligation - CDC 4B						\$ 603,109.76
MELISSA EDC 4A OBLIGATIONS						
Throckmorton-Trinity River Sewer Project	9/30/2028				\$ 114,266.00	
Participation per Interlocal w/City dated July 28, 2006						
General Obligation Refunding & Improvements Bonds, Series 2016	9/30/2026	\$ 2,250,000				
\$1,120,000 - Melissa Rd - 2006 CO Refi			\$ 65,000	\$ 11,161.71	\$ 76,161.71	\$ 710,000
Total Obligation - EDC 4A						\$ 190,427.71
TAX INCREMENT FINANCING ZONE #1						
Combination Tax and Revenue CO, Series 2009	9/30/2018	\$ 9,840,000	\$ 340,000	\$ 23,300.00	\$ 363,300.00	\$ 690,000
2009 CO Refi with 2016 GO Refunding- City Hall \$9,840,000						
Current Outstanding Debt Service						
General Obligation Refunding & Improvements Bonds, Series 2016	9/30/2034	\$ 8,610,000	\$ 130,000	\$ 214,736.43	\$ 344,736.43	\$ 8,610,000
2009 CO Refi - City Hall \$9,840,000						
2006 CO Refi- Town Center Architect \$515k - falls off 9/30/2026						
Total Obligation - TIF						\$ 708,036.43

Planning Processes

Planning Processes

Planning Processes



Planning Processes

Comprehensive Plan:

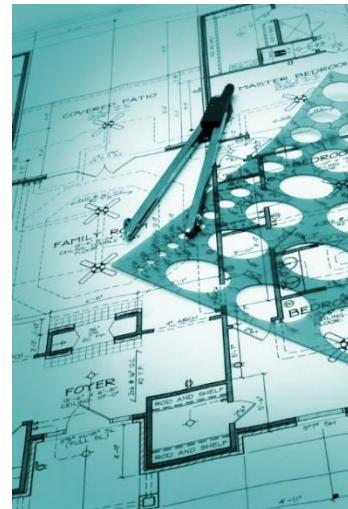
Overview: The City adopted its first Comprehensive Plan in 2006 with the help of an outside consulting firm. The document reviewed many building blocks for community development including utilities, thoroughfares, parks, facilities, housing, and many other issues. The action steps that were to be considered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

FY17 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.

FY17 Budget Impact: The FY17 budget focuses much attention to fund transportation initiatives that capitalizes on participation from other sources, mainly the 2007 Collin County transportation bonds. Construction is proposed on the Throckmorton extension that will connect SH5 to Milrany Lane. Roadway design and right of way acquisition is planned for sections of Davis Road and Fannin Road. Right of way acquisition is planned for Melissa Road east and west. Schematic level design is proposed for the Telephone Road corridor and Davis Road west of US75. Additional investment is planned for the second phase of the City's Sports Facility.



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 FY17.

Supplemental Information

Ordinances
Glossary of Terms
Commonly Used Acronyms



Ordinance adopting FY2016-17 Budget

CITY OF MELISSA, TEXAS

ORDINANCE NO: 16-34

AN ORDINANCE OF THE CITY OF MELISSA, TEXAS APPROVING THE BUDGET FIGURES FOR FISCAL YEAR 2016-2017; ADOPTING A BUDGET AND APPROPRIATING RESOURCES FOR THE CITY OF MELISSA, TEXAS, FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2016; 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, 2016 and ending September 30, 2017 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 23, 2016, 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, 2016 and ending September 30, 2017, 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 FY2016-17

Fiscal Year 2016/2017

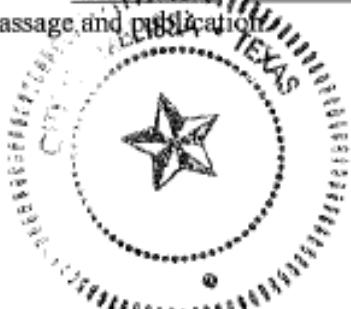
General Fund	\$ 5,986,635.
Water Fund	\$ 6,212,198.
General Debt Service	\$ 2,307,122.
TIF #1	\$ 708,036.

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:

REED GREER, MAYOR

Sheena Jackson for
LINDA BANNISTER, CITY SECRETARY
Linda Bannister

CITY OF MELISSA ANNUAL BUDGET FY2016-17

General Fund Budget Summary

01 GENERAL FUND Budget Summary			
	ACTUAL FY15	ADOPTED FY16	ADOPTED FY17
REVENUES			
Administrative (01)	3,627,171	3,964,635	4,445,910
Development & Neighborhood Services (02)	954,840	807,675	868,825
Parks & Grounds (4)	72,694	74,000	74,000
Municipal Courts (5)	547,993	520,000	520,000
Police Department (6)	4785	0	0
Fire Department (8)	71,336	57,776	58,000
Library Department (10)	22,736	21,431	19,900
Total General Fund Revenue	\$5,301,555	\$5,445,517	\$5,986,635
	ACTUAL FY15	ADOPTED FY16	ADOPTED FY17
EXPENSES BY DEPARTMENT			
Non-Departmental	777,558	833,125	960,700
Administrative	761,502	621,896	717,618
Development Services	738,467	661,751	757,794
Code Enforcement			67,374
Parks	435,784	388,378	366,042
Municipal Courts	333,694	323,966	332,334
Police	968,509	1,043,949	1,162,120
Street	257,370	189,906	276,812
Fire	682,439	947,587	1,033,667
Library	165,243	228,280	237,169
Building Maintenance	138,336	77,445	75,005
Total General Fund Expenditures	\$5,258,902	\$5,316,283	\$5,986,635
Contribution to Fund Balance	\$42,653	\$129,234	\$150,000

CITY OF MELISSA ANNUAL BUDGET FY2016-17

General Fund Revenue Detail

01 GENERAL FUND Revenue Details				
	Actual FY14	Actual FY15	Estimated FY16	Adopted FY17
Administrative				
4110 CURRENT PROPERTY TAXES	1,598,838	1,997,817	2,419,906	2,822,350
4120 DELINQUENT PROPERTY TAXES	19,844	42,510	20,000	20,000
4130 PENALTIES & INTEREST	11,689	14,753	12,000	12,000
4145 COLLIN COUNTY/CHILD SAFETY	5,851	5,904	6,000	6,000
4160 SALES TAX	830,043	821,537	810,000	850,000
4170 FRANCHISE FEES/TAXES	282,327	306,194	310,000	350,000
4210 LIQUOR License Registration		60		
4220 LEASE REVENUE	85,158	95,742	106,729	97,560
4225 BOND PROCEEDS/Grant				
4315 TRANSFER IN	271,567	295,910	270,000	280,000
4330 INTEREST	10,014	14,714	10,000	8,000
4380 MISCELLANEOUS INCOME	21,443	9,950.71	-	-
Road Impact Fee		22,079.69		
Road Escrow	364,426			
TOTAL 01 ADMINISTRATIVE	\$3,501,201	\$3,627,171	\$3,964,635	4,445,910
Development & Neighborhood Services				
4180 LICENSES & PERMITS	540,907	762,681	521,000	570,100
4180 Licenses - Contractor	7,900	9,000	10,000	10,000
4190 PLATTING & DEVELOPMENT	186,459	182,809	276,675	288,725
4380 MISCELLANEOUS INCOME		350		
TOTAL 02 DEVELOPMENT & NEIGHBORHOOD	\$735,266	\$954,840	\$807,675	\$868,825
Parks & Grounds				
Park Rental Fees	4,780	3,170	4,000	4,000
4345 PARK MAINTENANCE/SUPPORT	46,600	69,524	70,000	70,000
TOTAL 04 PARKS & GROUNDS	\$51,380	\$72,694	\$74,000	\$74,000
Municipal Courts				
4140 Court Fines	542,946	547,993	520,000	520,000
TOTAL 05 MUNICIPAL COURTS	\$542,946	\$547,993	\$520,000	\$520,000
Police Department				
PD Drug/Seizure	2,445	94.62		
Law Enforcement Officer Stand/Training	1,101	2328.6		
4380 MISCELLANEOUS INCOME		1366.48		
Golf Carts	260	220		
Police Reports	974	775.55	-	-
TOTAL 06 POLICE	\$4,780	\$4,785	\$0	\$0
Fire Department				
4185 FIRE DEPARTMENT INSURANCE REIMBURSE	19,692	21,964	15,000	15,000
4365 FIRE DEPT./COLLIN COUNTY	42,776	41,161	42,776	43,000
4320 Grants		5,314		
4380 MISCELLANEOUS INCOME		2,897		
4378 Training Classes - Tuition	22,705			
TOTAL 08 FIRE	\$85,173	\$71,336	\$57,776	\$58,000
Library Department				
Library Fines	5,279	4,733	3,500	120
Library Services - copies, fax				1,800
Notary fees		883		780
Library Donations	5,812	2,625	1,000	300
Library Ornament Sales		62		
Donations - Books and Patrons			600	900
4380 MISCELLANEOUS INCOME		2,184		
4390 COLLIN COUNTY/LIBRARY	15,995	12,248	16,331	16,000
TOTAL 10 LIBRARY	\$27,086	\$22,736	\$21,431	\$19,900
Total General Fund Revenue	4,947,832	5,301,555	5,445,517	5,986,635

CITY OF MELISSA ANNUAL BUDGET FY2016-17

General Fund Detailed Budget by Department

NON-DEPARTMENTAL

GENERAL FUND DETAILED BUDGET 00 NON-DEPARTMENTAL					
LINE ITEMS	ACTUAL FY14	ACTUAL FY15	ESTIMATED FY16	REVISED FY16	ADOPTED FY17
5110 SALARY -RAISE/ADJUSTMENTS			0	0	20,000
5220 ANIMAL CONTROL	31,316	31,356	27,265	27,264	27,265
5230 APPRAISAL DISTRICT	15,884	18,632	23,271	23,502	24,428
5260 ENGINEERING	36,718	46,668	53,362	55,000	50,000
5290 SECURITY	1,764	4,685	426	2,664	0
5310 DUES & MEMBERSHIPS			50		
5321 SHIPPING & COURIER SVC			82		
5343 REIMBURSEMENT INCENTIVES		6,396			
5344 ECONOMIC DEVELOPMENT	0	0	20,000	20,000	20,000
5371 R&R FUND - CITY HALL	15,000	15,000	15,000	15,000	15,000
5372 DESIGNATED CAPITAL PROJECT FUNDS	40,000	60,000	60,000	60,000	130,000
5374 DESIGNATED FUND: SPECIAL PROJECTS			340,000	340,000	
5390 PROFESSIONAL SERVICES	22,331	15,476	12,751	23,250	34,275
5400 AUDIT FEES	12,500	12,500	13,500	13,500	13,500
54705 PROPERTY TAXES			204		
5410 LEGAL FEES	114,515	84,271	61,250	70,000	75,000
5415 ENVIRONMENTAL SVCS	4,568	4,952	5,362	5,400	6,500
5420 INSURANCE	97,227	123,977	135,338	134,000	135,000
5430 TELEPHONE	17,614	14,977	5,449	11,041	3,350
5357 WEBSITE	0	2,919	5,874	5,874	3,060
5356 COMMUNICATIONS	0	228	347	1,200	969
5435 INTERNET SERVICE	0	0	778	850	936
5436 COMPUTER EXPENSES	31,661	55,383	76,093	64,749	66,750
5438 COMPUTER HARDWARE/SOFTWARE	664	7,547	8,638	14,575	4,250
5443 IT COMPUTER REPLACEMENT	7,195	20,509	19,370	19,920	10,417
5470 UTILITIES	62,091	61,583	57,132	60,000	60,000
5511 CHAMBER OF COMMERCE EXPENSES	10,500	10,500	10,000	10,000	10,000
5550 SUPPLIES			33		
5574 DOCUMENT MANAGEMENT			1,692		
5610 CHILD ADVOCACY SERVICES	2,677	0	0	0	0
5611 FUND BALANCE CONTRIBUTION					150,000
5661 DEBT SERVUCE ADMIN FEES			800		
5950 TRANSFER OUT	202,874	180,000	180,000	180,000	100,000
OPERATIONS TOTAL	\$ 727,098	\$ 777,558	\$ 1,134,067	\$ 1,157,789	\$ 960,700
01-00 TOTAL	\$ 727,498	\$ 777,558	\$ 1,134,067	\$ 1,157,789	\$ 960,700

CITY OF MELISSA ANNUAL BUDGET FY2016-17

ADMINISTRATION

GENERAL FUND DETAILED BUDGET					
01 ADMINISTRATION					
LINE ITEMS	ACTUAL FY14	ACTUAL FY15	ESTIMATED FY16	REVISED FY16	ADOPTED FY17
5110 SALARIES & WAGES	382,553	439,796	465,381	440,677	471,948
5111 EMPLOYEE INCENTIVE COMPENSATION	0	0	0		0
5145 LONGEVITY PAY	1,572	1,936	2,128	2,128	2,320
5150 SOCIAL SECURITY EXPENSE	19,991	23,058	26,058	25,613	27,597
5155 MEDICARE EXPENSE	5,320	6,073	6,652	5,990	6,454
5160 SUTA EXPENSE	1,059	81	1,087	1,145	162
5165 AFLAC EXPENSE	1,404	543			0
5166 LONG TERM DISABILITY	480	467	467	501	467
5170 TMRS EXPENSE	17,177	73,764	30,800	26,936	31,558
5192 RECRUITING EXPENSES			141		0
5195 DRUG SCREENING		90	48		0
5442 CAR ALLOWANCE	7,200	7,200	9,175	9,200	0
5510 GROUP HEALTH INSURANCE	27,517	30,515	32,109	32,114	37,453
PERS ONNEL TOTAL	\$ 464,273	\$ 583,522	\$ 574,046	\$ 544,304	\$ 577,960
5196 MISC EMPLOYEE EXPENSE	2,169	1,295	4,827	1,500	1,750
5197 EMPLOYEE APPRECIATION-	2,975	4,124	2,497	3,700	2,805
5198 EMPLOYEE SPECIAL EVENTS	1,959	897	3,517	2,800	6,500
5240 CITY COUNCIL EXPENSE	4,424	4,564	7,013	5,700	5,000
5245 BOARDS AND COMMISSIONS	0	0	0	0	0
5250 ELECTION EXPENSE	0	4,687	20,597	20,000	10,000
5280 OFFICE SUPPLIES	5,080	7,466	7,097	6,000	6,000
5310 DUES & MEMBERSHIPS	9,970	12,296	7,462	8,265	9,415
5320 POSTAGE AND DELIVERY	1,524	1,744	2,328	1,000	1,200
5321 SHIPPING AND COURIER SVC	288	414	177	500	0
5330 PUBLICATIONS AND SUBSCRIPTIONS	599	886	1,320	717	0
5340 LEGAL ADVERTISING	4,975	3,640	9,184	5,000	4,500
5341 PROMOTIONAL MATERIALS			2,276	2,000	2,000
5350 PRINTING AND REPRODUCTION	4,011	4,677	4,073	4,000	2,000
5343 ECONOMIC DEVELOPMENT INCENTIVE			19,753	20,000	25,000
5352 CODIFICATION OF ORDINANCES	5,199	4,270	6,271	5,000	4,000
5357 WEBSITE MAINTENANCE	2,874	0	0	0	0
5360 EQUIPMENT	4,666	540	0	0	0
5361 EQUIPMENT RENTAL	2,316	1,419	1,392	3,536	3,500
5376 BLDG REPAIR & MAINTENANCE	343	840	0	0	0
5377 LEASE/RENT EXPENSE			954	0	0
5385 VEHICLE FUEL	94	0	963	0	0

CITY OF MELISSA ANNUAL BUDGET FY2016-17

Administration Cont'd

LINE ITEMS	ACTUAL FY14	ACTUAL FY15	ESTIMATED FY16	REVISED FY16	ADOPTED FY17
5395 LICENSE FEES	183	0	0	0	0
5410 LEGAL FEES			6,207	0	0
5420 INSURANCE	646	354	0	0	0
5430 TELEPHONE	3,836	5,341	4,557	3,715	3,700
5432 WIRELESS TELEPHONE EXP	2,701	2,657	3,257	2,400	2,400
5435 INTERNET SERVICE	879	1,607	152	1,000	0
5436 COMPUTER EXPENSES	9,537	6,849	7,957	7,590	925
5438 COMPUTER HARDWARE/SOFTWARE	1,654	7,492	1,813		0
5439 BUSINESS MEALS	1,732	2,658	1,991	3,000	3,000
5440 TRAVEL EXPENSES	10,128	22,065	5,281	6,321	16,646
5441 MILEAGE REIMBURSEMENT	3,149	3,103	967	1,000	1,000
5443 IT COMPUTER REPLACEMENT	1,733	2,479	5,768	3,078	4,692
5450 UNIFORMS	205	290	315	600	600
5460 TRAINING	8,254	4,930	6,454	3,670	10,025
5470 UTILITIES			4	0	0
5500 MISC EXPENSE	561	54	1,070	0	0
5509 PROPERTY TAX EXPENSE	7	0	0	0	0
5520 TRANSFER OUT	811,031	0	198,243	198,243	0
5550 SUPPLIES	3,886	5,119	5,106	2,500	2,500
5511 CHAMBER OF COMMERCE			500		
5661 DEBT SERVICE ADMIN FEES			400	1,200	
5573 COLLIN COUNTY FILING FEE	452	600	695	1,500	1,500
5574 DOCUMENT MANAGEMENT	851	0	0	1,692	1,000
5635 CHARITABLE CONTRIBUTION	1,000	1,500	0	0	0
OPERATIONS TOTAL	\$ 968,306	\$ 177,980	\$ 384,313	\$ 348,227	\$ 131,658
5910 CAPITAL OUTLAY	0	0	37,100	37,000	10,000
CAPITAL TOTAL	\$ -	\$ -	\$ 37,100	\$ 37,000	\$ 10,000
01-01 TOTAL	\$ 1,432,578	\$ 761,502	\$ 995,459	\$ 929,531	\$ 719,618

CITY OF MELISSA ANNUAL BUDGET FY2016-17

DEVELOPMENT & NEIGHBORHOOD SERVICES

GENERAL FUND DETAILED BUDGET 02 DEVELOPMENT & NEIGHBORHOOD SERVICES					
LINE ITEMS	ACTUAL FY014	ACTUAL FY15	ESTIMATED FY16	REVISED FY16	ADOPTED FY17
5110 SALARIES & WAGES	95,803	107,845	128,191	115,645	124,820
5115 SALARIES - OVERTIME	5,693	3,455	2,079	2,000	7,403
5145 LONGEVITY PAY	776	872	968	968	1,120
5150 SOCIAL SECURITY EXPENSE	6,201	6,588	8,048	6,959	7,362
5155 MEDICARE EXPENSE	1,450	1,541	1,882	1,627	1,722
5160 SUTA EXPENSE	-	21	445	454	81
5166 LONG TERM DISABILITY	-	145	167	233	171
5170 TMRS EXPENSE	4,508	5,886	8,140	7,388	8,419
5195 DRUG SCREENING	-	-	-	45	-
5510 GROUP HEALTH INSURANCE	8,619	11,239	14,435	14,690	17,344
PERSONNEL TOTAL	\$ 123,050	\$ 137,592	\$ 164,356	\$ 150,009	\$ 168,443
5261 DEVELOPMENT PROJECT ENG. FEES	261,426	210,124	246,064	252,000	278,725
5270 INSPECTIONS	303,582	373,370	332,799	330,500	285,050
5280 OFFICE SUPPLIES	1,877	2,352	2,695	7,000	5,200
5310 DUES & MEMBERSHIPS	471	175	285	260	260
5320 POSTAGE AND DELIVERY	229	646	234	500	500
5330 PUBLICATIONS AND SUBSCRIPTIONS	0	123	1,449	275	265
5340 LEGAL ADVERTISING	1,392	2,810	1,644	3,000	2,000
5350 PRINTING AND REPRODUCTION	820	1,793	1,769	600	1,500
5361 EQUIPMENT RENTAL	0	2,727	3,302	2,976	2,976
5370 CONTRACT REPAIRS & MAINTENANCE	2,258	482	0	0	-
5430 TELEPHONE	2,992	2,919	3,117	3,000	1,400
5436 COMPUTER EXPENSES	500	6	0	0	-
5438 COMPUTER HARDWARE/SOFTWARE		456			-
5439 BUSINESS MEALS	327	175	887	0	1,000
5440 TRAVEL EXPENSES	0	1,246	398	2,720	1,600
5441 MILEAGE REIMBURSEMENT			81		
5443 IT COMPUTER REPLACEMENT	289	333	1,221	1,711	1,375
5450 UNIFORMS	126	105	44	0	-
5460 TRAINING	0	545	630	2,600	-
5500 MISC EXPENSE	7	25	0	0	-
5550 SUPPLIES			258	0	-
5573 COLLIN COUNTY FILING FEES	1,018	464	1,167	500	1,500
OPERATIONS TOTAL	\$ 577,314	\$ 600,875	\$ 598,041	\$ 607,642	\$ 583,351
5910 CAPITAL OUTLAY	0	0	0	0	6,000
CAPITAL TOTAL	\$ -	\$ -	\$ -	\$ -	\$ 6,000
01-02 TOTAL	\$ 700,363	\$ 738,467	\$ 762,398	\$ 757,651	\$ 757,794

CITY OF MELISSA ANNUAL BUDGET FY2016-17

CODE COMPLIANCE

GENERAL FUND DETAILED BUDGET			
03 CODE COMPLIANCE			
LINE ITEMS	ESTIMATED FY16	REVISED FY16	ADOPTED FY17
5110 SALARIES & WAGES	8,492	0	36,560
5115 SALARIES - OVERTIME	459	0	0
5145 LONGEVITY PAY	0	0	0
5150 SOCIAL SECURITY EXPENSE	555	0	2,192
5155 MEDICARE EXPENSE	130	0	513
5160 SUTA EXPENSE	0	0	27
5166 LONG TERM DISABILITY	4	0	48
5170 TMRS EXPENSE	568	0	2,245
5192 RECRUITING EXPENSES	219	0	0
5195 DRUG SCREENING	0	0	0
5510 GROUP HEALTH INSURANCE	450	0	13,807
PERSONNEL TOTAL	\$ 10,877	\$ -	\$ 55,393
5310 DUES & MEMBERSHIPS		0	180
5280 OFFICE SUPPLIES	24	0	900
5375 VEHICLE REPAIR & MAINTENANCE	384	0	500
5320 POSTAGE AND DELIVERY	79	0	1,500
5350 PRINTING AND REPRODUCTION	480	0	200
5385 VEHICLE FUEL	245	0	1,500
5430 TELEPHONE EXP	259		0
5432 WIRELESS TELEPHONE EXP	374	0	900
5438 COMPUTER HARDWARE/SOFTWARE	4,800	4,800	5,000
5443 IT COMPUTER REPLACEMENT	800	0	400
5450 UNIFORMS	229	0	100
5440 TRAVEL	0	0	76
5460 TRAINING	1,625	0	725
OPERATIONS TOTAL	\$ 9,298	\$ 4,800	\$ 11,981
5530 CAPITAL OUTLAY- VEHICLE	16,937	16,815	0
CAPITAL TOTAL	\$ 16,937	\$ 16,815	\$ -
01-04 TOTAL	\$ 37,112	\$ 21,615	\$ 67,374

CITY OF MELISSA ANNUAL BUDGET FY2016-17

PARKS

GENERAL FUND DETAILED BUDGET					
04 PARKS & GROUNDS					
LINE ITEMS	ACTUAL FY14	ACTUAL FY15	ESTIMATED FY16	REVISED FY16	ADOPTED FY17
5110 SALARIES & WAGES	40,081	41,910	74,502	79,589	78,819
5115 SALARIES - OVERTIME	521	1,000	1,431	1,750	0
5145 LONGEVITY PAY	260	308	356	356	452
5150 SOCIAL SECURITY EXPENSE	2,343	2,469	4,453	2,633	4,621
5155 MEDICARE EXPENSE	548	577	1,041	616	1,081
5160 SUTA EXPENSE	207	9	360	359	54
5166 LONG TERM DISABILITY	56	60	94	53	60
5170 TMRS EXPENSE	1,778	2,294	4,727	3,129	5,284
5190 CONTRACT LABOR	0	0	0	0	0
5195 DRUG SCREENING	0	0	45	0	0
5510 GROUP HEALTH INSURANCE	5,722	7,294	14,130	14,789	19,671
PERSONNEL TOTAL	\$ 51,515	\$ 55,922	\$ 101,138	\$ 103,274	\$ 110,041
5310 DUES & MEMBERSHIPS	45	45	45	50	50
5320 POSTAGE AND DELIVERY			6		
5360 EQUIPMENT	324	0	4,031	1,200	1,200
5370 CONTRACT REPAIRS & MAINTENANCE	97,413	101,692	97,787	163,465	108,300
5372 DESIGNATED CAPITAL PROJECT FUNDS	0	140,000	0	0	0
5375 VEHICLE REPAIR & MAINTENANCE	723	1,466	1,757	750	1,500
5376 BLDG REPAIR & MAINTENANCE	350		5,670	1,000	1,500
5390 PROFESSIONAL SERVICES	0	4,500			0
5385 VEHICLE FUEL	2,378	1,770	2,257	1,650	3,000
5430 TELEPHONE EXP					1,200
5432 WIRELESS TELEPHONE EXP	571	827	1,830	750	1,800
5441 MILEAGE REIMBURSEMENT	0	0	0	0	0
5443 IT COMPUTER REPLACEMENT	300	300	234	734	675
5450 UNIFORMS	110	0	443	600	1,200
5460 TRAINING	0	0	0	0	0
5470 UTILITIES	60,467	61,552	71,458	72,000	70,000
5501 ZADOW PARK - MISD		11,233	14,739	6,000	0
5500 MISC EXPENSE			345		
5520 TRANSFER OUT			50,000	50,000	
5505 PARK EXPENSES	312	9,349			20,770
5550 SUPPLIES	15,797	42,322	22,088	37,950	40,000
OPERATIONS TOTAL	\$ 200,371	\$ 375,057	\$ 272,690	\$ 336,149	\$ 251,195
5910 CAPITAL OUTLAY	0		71,970	71,970	
5530 CAPITAL OUTLAY - VEHICLE	0	4,805	4,805	4,805	4,805
CAPITAL TOTAL	\$ -	\$ 4,805	\$ 76,775	\$ 76,775	\$ 4,805
01-04 TOTAL	\$ 251,887	\$ 435,784	\$ 450,603	\$ 516,198	\$ 366,041

CITY OF MELISSA ANNUAL BUDGET FY2016-17

MUNICIPAL COURTS

GENERAL FUND DETAILED BUDGET					
05 MUNICIPAL COURTS					
LINE ITEMS	ACTUAL FY14	ACTUAL FY15	ESTIMATED FY16	REVISED FY16	ADOPTED FY17
5110 SALARIES & WAGES	84,045	59,525	61,618	60,831	76,133
5115 SALARIES - OVERTIME	1,290	908	1,117	2,500	0
5145 LONGEVITY PAY	344	392	440	440	488
5150 SOCIAL SECURITY EXPENSE	4,699	3,220	3,633	3,827	3,909
5155 MEDICARE EXPENSE	1,099	753	850	895	914
5160 SUTA EXPENSE	739	18	353	354	54
5166 LONG TERM DISABILITY	99	62	62	46	62
5170 TMRS EXPENSE	3,451	3,211	3,956	4,221	4,293
5190 CONTRACT LABOR	13,600	40,800	40,800	40,800	40,800
5510 GROUP HEALTH INSURANCE	16,402	11,537	8,121	7,990	10,339
PERS ONNEL TOTAL	\$ 125,768	\$ 120,425	\$ 120,950	\$ 121,904	\$ 136,992
5280 OFFICE SUPPLIES	4,749	3,915	7,842	3,800	1,900
5290 SECURITY	0	881	0	0	881
5310 DUES & MEMBERSHIPS	100	140	140	200	200
5320 POSTAGE AND DELIVERY	871	691	1,037	1,000	1,000
5335 CREDIT CARD CHARGES	8,610	705	988	0	705
5340 ADVERTISING & PROMOTIONS	383	250	325	400	250
5350 PRINTING AND REPRODUCTION	1,679	1,434	542	700	700
5355 PUBLIC EDUCATION		1,206	723		1,000
5376 BLDG REPORT & MAINTENANCE			1,500	1,500	
5430 TELEPHONE	2,514	2,200	1,828	2,064	1,200
5436 COMPUTER EXPENSES	2,440	2,708	13,082	2,818	4,250
5438 COMPUTER HARDWARE/SOFTWARE			31,810	0	0
5439 BUSINESS MEALS	15	260	118	0	260
5440 TRAVEL EXPENSES	143	180	100	600	600
5441 MILEAGE REIMBURSEMENT	219	288	94	0	200
5500 MISC EXPENSES	0	0	90	0	0
5550 SUPPLIES	0	0	464	0	0
5450 UNIFORMS	205	197	27	180	197
5460 TRAINING	691	200	125	0	0
5570 STATE COURT COST	167,356	165,229	159,174	166,000	150,000
5571 FINES - COLLECTION EXPENSE	20,379	26,580	21,119	25,000	25,000
5572 DISPOSITION SERVICES	2,346	2,298	1,632	2,000	2,000
5575 INMATE BOARDING EXPENSE	2,652	3,908	4,746	4,000	5,000
OPERATIONS TOTAL	\$ 215,352	\$ 213,269	\$ 247,504	\$ 210,262	\$ 195,342
5620 CAPITAL OUTLAY BUILDING	0	0	813	0	0
CAPITAL TOTAL	\$ -	\$ -	\$ 813	\$ -	\$ -
01-05 TOTAL	\$ 341,120	\$ 333,694	\$ 369,267	\$ 332,166	\$ 332,335

CITY OF MELISSA ANNUAL BUDGET FY2016-17

POLICE

GENERAL FUND DETAILED BUDGET					
06 POLICE DEPARTMENT					
LINE ITEMS	ACTUAL FY14	ACTUAL FY15	ESTIMATED FY16	REVISED FY16	ADOPTED FY17
5110 SALARIES & WAGES	510,905	580,410	661,792	624,653	703,448
5115 SALARIES - OVERTIME	28,955	24,234	40,419	38,000	17,000
5145 LONGEVITY PAY	3,476	3,388	3,928	3,928	4,464
5150 SOCIAL SECURITY EXPENSE	30,793	33,645	40,899	37,252	38,651
5155 MEDICARE EXPENSE	7,202	7,869	9,565	8,712	9,039
5160 SUTA EXPENSE	2,161	90	1,989	1,997	297
5166 LONG TERM DISABILITY	694	736	967	707	883
5170 TMRS EXPENSE	23,881	32,240	44,141	39,691	44,199
5194 PSYCHOLOGICAL SCREEN	100	100	0	200	0
5195 DRUG SCREENING	130	165	60	200	0
5510 GROUP HEALTH INSURANCE	69,560	92,101	104,499	104,217	124,763
PERSONNEL TOTAL	\$ 677,857	\$ 774,978	\$ 908,258	\$ 859,557	\$ 942,744
5196 MISC EMPLOYEE EXPENSE	103	198	99	150	120
5280 OFFICE SUPPLIES	5,030	4,152	5,569	3,500	4,000
5281 FURNITURE & FIXTURES	0	0	0	475	0
5290 SECURITY	104	0	0	0	0
5310 DUES & MEMBERSHIPS	978	962	947	947	1,017
5320 POSTAGE AND DELIVERY	131	105	289	250	200
5321 SHIPPING AND COURIER SVC	31	158	99	100	80
5330 PUBLICATIONS AND SUBSCRIPTIONS	2,023	2,050	2,398	2,105	2,080
5340 ADVERTISING & PROMOTIONS	0	0	0	0	0
5341 PROMOTIONAL MATERIALS	1,838	890	1,925	1,800	1,800
5350 PRINTING AND REPRODUCTION	1,225	880	440	1,200	1,000
5355 PUBLIC EDUCATION	0	0	0	0	0
5360 EQUIPMENT	4,421	5,155	2,058	400	3,333
5362 PERSONAL PROTECTIVE EQUIP PPE			6,304		
5370 CONTRACT REPAIRS & MAINTENANCE	1,325	720	720	1,034	305
5375 VEHICLE REPAIR & MAINTENANCE	10,077	13,815	20,949	20,500	12,500
5376 BLDG REPAIR & MAINTENANCE	0	0	0	0	0
5385 VEHICLE FUEL	32,255	25,260	20,334	23,000	24,000
5390 PROFESSIONAL SERVICES	1,024	37	65	0	0
5395 LICENSE FEES	0	0		355	382
5430 TELEPHONE	3,830	3,649	4,568	3,400	3,700
5432 WIRELESS TELEPHONE EXP	4,683	5,152	4,453	5,220	4,500
5435 INTERNET SERVICE	0	0	0	0	0
5436 COMPUTER EXPENSES	6,104	11,894	3,739	5,514	25,659
5439 BUSINESS MEALS	357	128	259	0	0
5440 TRAVEL EXPENSES	387	2,394	1,130	2,200	3,527
5441 MILEAGE REIMBURSEMENT	0	63	533	400	0
5443 IT COMPUTER REPLACEMENT	6,971	7,743	11,894	10,745	11,062
5450 UNIFORMS	7,178	9,509	2,266	1,995	7,914
5460 TRAINING	2,856	2,353	3,021	3,090	3,085

CITY OF MELISSA ANNUAL BUDGET FY2016-17

Police Cont'd

LINE ITEMS	ACTUAL FY14	ACTUAL FY15	ESTIMATED FY16	REVISED FY16	ADOPTED FY17
5461 LEOSE EXPENSE	1,735	1,814	1,089	1,100	0
5500 MISC EXPENSE	950	540	350	0	0
5550 SUPPLIES	2,642	1,105	3,142	2,485	3,096
5600 DISPATCHING EXPENSE	25,397	28,096	41,503	41,502	57,384
5610 CHILD ADVOCACY SERVICES	0	3,500	3,500	3,500	3,500
OPERATIONS TOTAL	\$ 123,656	\$ 132,320	\$ 143,642	\$ 136,967	\$ 174,244
5530 CAPITAL OUTLAY VEHICLE	54,375	61,212	74,725	74,725	29,832
5620 CAPITAL OUTLAY BUILDING	0	0	0	0	0
5910 CAPITAL OUTLAY	0	0			15,300
CAPITAL TOTAL	\$ 54,375	\$ 61,212	\$ 74,725	\$ 74,725	\$ 45,132
01-06 TOTAL	\$ 855,888	\$ 968,509	\$ 1,126,625	\$ 1,071,249	\$ 1,162,120

CITY OF MELISSA ANNUAL BUDGET FY2016-17

STREETS

GENERAL FUND DETAILED BUDGET					
07 STREET DEPARTMENT					
LINE ITEMS	ACTUAL FY14	ACTUAL FY15	ESTIMATED FY16	REVISED FY16	ADOPTED FY17
5110 SALARIES & WAGES	19,365	16,213	15,328	17,469	18,001
5115 SALARIES - OVERTIME	1,506	2,384	1,762	1,000	0
5145 LONGEVITY PAY	0	42	24	48	96
5150 SOCIAL SECURITY EXPENSE	1,097	1,148	1,024	1,143	540
5155 MEDICARE EXPENSE	257	269	240	268	126
5160 SUTA EXPENSE	104	5	89	89	27
5166 LONG TERM DISABILITY	32	21	22	25	12
5170 TMRS EXPENSE	918	1,044	1,087	1,142	617
5510 GROUP HEALTH INSURANCE	4,437	3,152	4,183	4,002	4,918
PERSONNEL TOTAL	\$ 27,716	\$ 24,277	\$ 23,760	\$ 25,186	\$ 24,337
5280 OFFICE SUPPLIES	0	0	0	0	0
5360 EQUIPMENT	208	4,340	0	2,000	4,000
5361 EQUIPMENT RENTAL	0		482	2,000	2,000
5370 CONTRACT REPAIRS & MAINTENANCE	72,798	68,507	143,402	95,000	111,500
5375 VEHICLE REPAIR & MAINTENANCE	313	826	1,001	1,000	1,000
5385 VEHICLE FUEL	0	0	0	450	550
5432 WIRELESS TELEPHONE EXP	569	759	817	800	800
5441 MILEAGE REIMBURSEMENT	0	0	0	0	0
5443 IT COMPUTER REPLACEMENT	0	0	0	0	0
5450 UNIFORMS	0	150	0	550	625
5470 UTILITIES	75,284	84,869	92,338	93,000	90,000
5520 TRANSFER OUT			9,800	9,800	
5550 SUPPLIES	11,645	10,396	8,690	9,000	10,000
5640 STREET REPAIRS	50,927	59,622	6,600	7,000	25,000
5650 STREET SIGNS	8,302	3,623	4,040	10,000	7,000
OPERATIONS TOTAL	\$ 220,045	\$ 233,092	\$ 267,171	\$ 230,600	\$ 252,475
5910 CAPITAL OUTLAY	0	0	16,463	16,463	0
CAPITAL TOTAL	\$ -	\$ -	\$ 16,463	\$ 16,463	\$ -
01-07 TOTAL	\$ 247,761	\$ 257,370	\$ 307,394	\$ 272,249	\$ 276,812

CITY OF MELISSA ANNUAL BUDGET FY2016-17

FIRE

GENERAL FUND DETAILED BUDGET 08 FIRE DEPARTMENT					
LINE ITEMS	ACTUAL FY14	ACTUAL FY15	ESTIMATED FY16	REVISED FY16	ADOPTED FY17
5110 SALARIES & WAGES	213,809	246,466	386,626	400,648	473,936
5111 VOLUNTEER INCENTIVE COMP.	16,418	15,060			0
5115 SALARIES - OVERTIME	463	2,915	12,118	12,000	18,600
5190 CONTRACT LABOR			4,050	0	0
5145 LONGEVITY PAY	120	252	216	348	440
5150 SOCIAL SECURITY EXPENSE	13,049	14,994	23,577	23,189	25,212
5155 MEDICARE EXPENSE	3,052	3,507	5,514	5,423	5,896
5160 SUTA EXPENSE	1,739	264	2,271	2,135	405
5166 LONG TERM DISABILITY	111	197	363	163	451
5170 TMRS EXPENSE	9,366	13,288	24,547	25,432	28,285
5193 PHYSICALS	5,985	10,475	16,214	16,000	16,000
5195 DRUG SCREENING	350	360	159	360	360
5192 RECRUITING LABOR			1,870	1,870	
5510 GROUP HEALTH INSURANCE	4,156	6,886	26,619	26,400	38,680
PERS ONNEL TOTAL	\$ 268,618	\$ 314,663	\$ 504,145	\$ 513,968	\$ 608,265
5280 OFFICE SUPPLIES	424	1,580	2,086	2,000	1,500
5196 MISC EMPLOYEE EXPENSE/APPRECIATION		1,108	254		0
5310 DUES & MEMBERSHIPS	7,804	2,556	6,918	5,885	6,530
5320 POSTAGE AND DELIVERY	156	148	131	200	200
5321 SHIPPING AND COURIER SVC	0	71	173	100	200
5330 PUBLICATIONS AND SUBSCRIPTIONS	868	2,914	5,995	1,160	1,410
5340 ADVERTISING & PROMOTIONS			47		
5350 PRINTING AND REPRODUCTION	1,170	2,276	3,599	2,500	1,500
5355 PUBLIC EDUCATION	0	58	567	3,000	3,500
5360 EQUIPMENT	3,371	34,771	18,703	21,000	8,865
5361 EQUIPMENT RENTAL			160		
5362 PERSONAL PROTECTIVE EQUIPMENT FD	17,721	21,788	31,220	37,300	25,000
5363 PPE MAINTENANCE FD	9,514	6,716	7,244	6,400	8,000
5370 CONTRACT REPAIRS & MAINTENANCE	8,764	8,124	15,826	15,230	16,045
5375 VEHICLE REPAIR & MAINTENANCE	24,630	21,423	34,496	34,000	20,000
5376 BLDG REPAIR & MAINTENANCE	10,688	5,375	11,110	13,500	19,000
5385 VEHICLE FUEL	15,913	12,453	10,678	11,000	15,000
5390 PROFESSIONAL SERVICES	0	1,900	2,895	3,275	2,500
5395 LICENSE FEES	2,585	2,585	226	2,435	2,435

CITY OF MELISSA ANNUAL BUDGET FY2016-17

Fire Cont'd

LINE ITEMS	ACTUAL FY14	ACTUAL FY15	ESTIMATED FY16	REVISED FY16	ADOPTED FY17
5420 INSURANCE	4,387	4,426	4,450	5,000	4,500
5430 TELEPHONE	4,767	5,910	6,149	5,200	5,200
5432 WIRELESS TELEPHONE EXP	3,241	5,087	5,401	4,900	5,300
5436 COMPUTER EXPENSES	0	424	629	1,000	1,000
5439 BUSINESS MEALS	2,179	3,799	3,498	3,500	3,000
5440 TRAVEL EXPENSES	770	4,443	11,899	3,000	4,000
5441 MILEAGE REIMBURSEMENT			451		
5443 IT COMPUTER REPLACEMENT	1,943	4,918	7,503	9,753	5,577
5450 UNIFORMS	7,810	15,002	27,777	23,000	15,000
5460 TRAINING	9,320	10,859	22,850	19,000	18,000
5462 TRAINING - CLASS EXPENSES	23,770	0	0	0	0
5470 UTILITIES	18,096	17,685	15,915	16,500	12,000
5490 AMBULANCE CONTRACT SERVICES	77,798	78,884	93,939	94,000	100,436
5500 MISC EXPENSE	72	0	40	0	0
5550 SUPPLIES	2,500	1,799	2,425	3,000	4,500
5551 MEDICAL SUPPLIES	8,175	7,260	6,527	6,300	6,000
5552 REHAB SUPPLIES	1,582	192	918	2,000	2,000
5553 FIRE SUPPLIES	6,636	4,862	5,967	4,500	4,500
5618 CONDEMNED PROPERTY DEMOLITION	13,560	0	6,269	6,300	0
OPERATIONS TOTAL	\$ 290,213	\$ 291,397	\$ 374,935	\$ 365,938	\$ 322,698
5530 CAPITAL OUTLAY VEHICLE	51,552	55,436	78,989	78,969	53,289
5910 CAPITAL OUTLAY	0	20,943	18,403	18,415	49,415
CAPITAL TOTAL	\$ 51,552	\$ 76,379	\$ 97,391	\$ 97,384	\$ 102,704
01-08 TOTAL	\$ 610,383	\$ 682,439	\$ 976,472	\$ 977,290	\$ 1,033,667

CITY OF MELISSA ANNUAL BUDGET FY2016-17

LIBRARY

GENERAL FUND DETAILED BUDGET 10 LIBRARY DEPARTMENT					
LINE ITEMS	ACTUAL FY14	ACTUAL FY15	ESTIMATED FY16	REVISED FY16	ADOPTED FY17
5110 SALARIES & WAGES	92,934	98,951	112,205	135,808	142,916
5115 SALARIES - OVERTIME	493	68	74	0	0
5145 LONGEVITY PAY	284	332	380	380	428
5150 SOCIAL SECURITY EXPENSE	5,535	5,814	6,990	8,232	8,570
5155 MEDICARE EXPENSE	1,295	1,360	1,635	1,925	2,004
5160 SUTA EXPENSE	807	144	921	890	108
5166 LONG TERM DISABILITY	47	52	52	44	52
5170 TMRS EXPENSE	3,761	4,837	6,280	8,854	9,800
5195 DRUG SCREENING	270	90	48	0	0
5190 CONTRACT LABOR			20	0	0
5192 RECRUITING EXPENSES			971	0	0
5510 GROUP HEALTH INSURANCE	6,558	8,247	5,842	8,764	6,800
PERS ONNEL TOTAL	\$ 111,984	\$ 119,894	\$ 135,418	\$ 164,897	\$ 170,678
5280 OFFICE SUPPLIES	2,295	1,846	2,404	2,600	2,600
5290 SECURITY			2,366		
5310 DUES & MEMBERSHIPS	541	665	715	515	797
5320 POSTAGE AND DELIVERY	109	35	100	70	100
5330 PUBLICATIONS AND SUBSCRIPTIONS	568	865	918	865	2,139
5341 PROMOTIONAL MATERIALS	1,100	561	663	1,900	600
5350 PRINTING AND REPRODUCTION	1,460	1,570	1,926	1,746	1,570
5355 PUBLIC EDUCATION	704	1,165	1,105	100	100
5360 EQUIPMENT	5,187	1,098	1,672	1,932	1,073
5370 CONTRACT REPAIRS & MAINTENANCE	0	3,756	0	4,610	4,177
5376 BLDG REPAIR & MAINTENANCE	0	978	-2,106	0	0
5390 PROFESSIONAL SERVICES			202		
5395 LICENSE FEES	712	791	815	863	1,010
5420 INSURANCE	0	0		375	0
5430 TELEPHONE	5,872	5,468	7,811	5,400	3,700
5439 BUSINESS MEALS			250		
5440 TRAVEL EXPENSES	504	130	-88	700	300
5441 MILEAGE REIMBURSEMENT	178	101	406	250	250
5443 IT COMPUTER REPLACEMENT	3,133	4,150	3,001	4,392	2,125
5450 UNIFORMS	223	128	68	0	400
5460 TRAINING	0	434	0	795	350
5462 TRAINING - CLASS EXPENSES	15	0	0	0	400
5470 UTILITIES	0	0	0	300	0
5500 MISC EXPENSE	27	881	0	200	0
5550 SUPPLIES	1,115	149	359	850	300
5554 LONE STAR GRANT PURCHASES	4,690	0	0	0	0
5556 LIBRARY INVENTORY PURCHASES	14,351	15,847	14,923	15,000	18,000
FARMERS MARKET		268	110	1,695	10,650
5558 LIBRARY PROGRAMS	1841	4465	5772	4675	3500
OPERATIONS TOTAL	\$ 44,628	\$ 45,349	\$ 43,390	\$ 49,833	\$ 54,141
5910 CAPITAL OUTLAY	0	0	7650	7650	12350
CAPITAL TOTAL	\$ -	\$ -	\$ 7,650	\$ 7,650	\$ 12,350
01-10 TOTAL	\$ 156,611	\$ 165,243	\$ 186,458	\$ 222,380	\$ 237,169

CITY OF MELISSA ANNUAL BUDGET FY2016-17

BUILDING MAINTENANCE

GENERAL FUND DETAILED BUDGET					
11 BUILDING MAINTENANCE					
LINE ITEMS	ACTUAL FY14	ACTUAL FY15	ESTIMATED FY16	REVISED FY16	ADOPTED FY17
5110 SALARIES & WAGES	0	0	0	0	0
5115 SALARIES - OVERTIME	0	0	0	0	0
5145 LONGEVITY PAY	0	0	0	0	0
5150 SOCIAL SECURITY EXPENSE	0	0	0	0	0
5155 MEDICARE EXPENSE	0	0	0	0	0
5160 SUTA EXPENSE	0	0	0	0	0
5170 TMRS EXPENSE	0	0	0	0	0
5510 GROUP HEALTH INSURANCE	0	0	0	0	0
PERS ONNEL TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -
5280 OFFICE SUPPLIES	0	0	0	0	0
5360 EQUIPMENT	0	0	0	500	500
5370 CONTRACT REPAIRS & MAINTENANCE	6,469	12,962	11,076	6,500	6,500
5375 VEHICLE REPAIR & MAINTENANCE	0	0	0	0	0
5376 BLDG REPAIR & MAINTENANCE	61,654	81,895	84,120	71,995	65,555
5385 VEHICLE FUEL	0	0	0	0	0
5395 LICENSE FEES	0	0	0	0	0
5430 TELEPHONE	-330	0		0	0
5432 WIRELESS TELEPHONE EXP	0	0	0	0	0
5440 TRAVEL EXPENSES	0	0	0	0	0
5441 MILEAGE REIMBURSEMENT	0	0	0	0	0
5443 IT COMPUTER REPLACEMENT	0	0	0	0	0
5450 UNIFORMS	0	0	0	0	0
5470 UTILITIES	0	0	0	0	0
5550 SUPPLIES	2,877	2,795	3,256	2,450	2,450
OPERATIONS TOTAL	\$ 70,670	\$ 97,652	\$ 98,452	\$ 81,445	\$ 75,005
5620 CAPITAL OUTLAY	0	40,684	0	0	0
CAPITAL TOTAL	\$ -	\$ 40,684	\$ -	\$ -	\$ -
01-11 TOTAL	\$ 70,670	\$ 138,336	\$ 98,452	\$ 81,445	\$ 75,005

CITY OF MELISSA ANNUAL BUDGET FY2016-17

Debt Service Fund Budget – General Fund Debt

General Debt Service Fund FY17 - Adopted				ADOPTED FY17 BUDGET
BEGINNING FUND BALANCE - I & S Acct				263,510.12
Revenues				
4110	Current Property Taxes - I & S Portion			\$ 942,810.55
4315	Transfer In - Road Impact Fees (Milrany Transp GO Bond 2015)			\$ 91,269.17
	Transfer In - Road Escrow Donation Total			\$ -
EDC 4A - Series 2006 CO/Refi 2016 GO - Melissa Rd		76,161.71		
	Transfer In - EDC 4A Total			\$ 76,161.71
EDC 4B - Series 2005A CO - Fire St/Tennis/Barker/BMP		59,237.50		
EDC 4B - Series 2015 CO - Phase I Park Dev Plan		429,606.26		
	Transfer In - EDC 4B Total			\$ 488,843.76
TIF - Series 2006 CO/Refi 2016 GO - Town Center Architect - City Hall		344,736.43		
TIF - Series 2009 CO - City Hall/Refi 2016 Current O/S debt		363,300.00		
	Transfer In - TIF Fund Total			\$ 708,036.43
	Total Revenues			\$ 2,307,121.62
Expenditures				
Debt Service		Principal	Interest	
5664	Debt Service - Series 2005A CO - Fire St/Tennis/Barker/BMP 4B	40,000.00	19,237.50	59,237.50
5666	Debt Service - Series 2006 CO/Refi 2016 GO - Melissa Rd 1,120,000 4A	65,000.00	11,161.71	76,161.71
5678	Debt Service - Series 2006 CO/Refi 2016 GO - Town Center Arch 515K TIF plus City Ha	130,000.00	214,736.43	344,736.43
5667	Debt Service - Series 2008 GO/Refi 2016 - Transportation Bond Current Obligation	235,000.00	16,996.88	251,996.88
5668	Debt Service - Series 2009 CO - City Hall/Refi 2016 Current Outstanding Debt	340,000.00	23,300.00	363,300.00
	Debt Service - Series 2012 GO - Transportation	20,000.00	15,400.00	35,400.00
	Debt Service - Series 2013 GO - Transportation/Refinance	180,000.00	40,550.00	220,550.00
	Debt Service - Series 2015 CO - Park - City Hall Park	30,000.00	36,125.00	66,125.00
	Debt Service - Series 2015 CO - Park - Phase I Park Dev	190,000.00	239,606.26	429,606.26
	Debt Service - Series 2015 GO - Transportation - Milrany Rd	70,000.00	66,903.76	136,903.76
	Debt Service - Series 2016 GO - Transportation - Fannin Rd design/row Mel Rd E row	30,000.00	16,391.48	46,391.48
	Debt Service - Series 2016 CO - Transportation - Melissa Rd W row	20,000.00	11,863.01	31,863.01
	Debt Service - Series 2016 CO - Sports Park - Phase II	80,000.00	42,446.81	122,446.81
5667	Debt Service - Series 2008 GO/Refi 2016 - Transportation Bond New Refi	55,000.00	67,402.78	122,402.78
		1,485,000.00	822,121.62	
	Principal Reduction			1,485,000.00
	Interest			822,121.62
	Paying Agent Fees/Other			-
	Total Debt Service Expenditures			2,307,121.62
	Ending Fund Balance			263,510.12

CITY OF MELISSA ANNUAL BUDGET FY2016-17

Water Fund Budget Summary

City of Melissa Actual & Projected Revenue Requirements Financial Summary - Combined Water & Wastewater				
Description	Actual 2015	Revised 2016	Estimated 2016	Adopted FY17
Beginning Working Capital Reserve	\$ 1,356,802	\$ 1,617,947	\$ 1,617,947	\$ 1,120,677
Water Sales	\$ 2,783,334	\$ 3,381,731	\$ 3,262,736	\$ 3,642,691
Sewer Treatment	1,312,923	1,481,471	1,491,766	1,728,077
City of Anna Throckmorton Sewer Usage	-	-	-	-
City of Anna Throckmorton M&O Charges	439	12,000	3,893	100,000
Garbage	231,908	328,000	330,525	300,000
Non-Rate Operating Revenues	347,961	183,300	212,425	159,750
Throckmorton Funding - 4A/4B	228,446	228,586	228,586	228,532
W/WW Impact Fees				109,928
W/WW Tap Fees				100,000
Non-Operating Revenues	4,070	3,000	2,754	5,000
TOTAL SOURCES OF FUNDS	\$ 4,909,082	\$ 5,618,088	\$ 5,532,684	\$ 6,373,978
Utility Billing	\$ 299,432	\$ 498,440	\$ 498,080	\$ 454,416
Water Purchases	712,851	880,255	940,050	\$ 1,041,977
All Other Water Department	735,601	812,868	791,109	\$ 762,671
Wastewater Treatment: Melissa	953,528	1,384,014	1,318,229	\$ 1,253,736
All Other Wastewater Department	52,056	17,227	32,788	\$ 120,527
Garbage Expense	233,695	331,000	337,546	\$ 303,000
TOTAL OPERATING EXPENDITURES	\$ 2,987,163	\$ 3,923,804	\$ 3,917,801	\$ 3,936,327
Net Revenues	\$ 1,921,919	\$ 1,694,284	\$ 1,614,883	\$ 2,437,651
Debt Service - Existing	\$ 1,585,335	\$ 1,683,241	\$ 1,684,112	\$ 1,682,920
Debt Service - Planned	-	-	-	\$ 178,505
TOTAL DEBT SERVICE	\$ 1,585,335	\$ 1,683,241	\$ 1,684,112	\$ 1,861,425
Transfer to General Fund	\$ 190,000	\$ 200,000	\$ 200,000	\$ 205,000
Transfer to General Fund - Garbage	69,000	77,000	77,000	\$ 75,000
Transfer to General Fund - TIF	160,000	100,000	100,000	\$ 100,000
Departmental Capital Outlay	45,557	50,540	51,042	\$ 34,447
NON-OPERATING EXPENDITURES	\$ 464,557	\$ 427,540	\$ 428,042	\$ 414,447
Total Uses of Funds	\$ 5,037,055	\$ 6,034,585	\$ 6,029,955	\$ 6,212,198
Sources Minus Uses of Funds	\$ (127,974)	\$ (416,497)	\$ (497,270)	\$ 161,780
Ending Working Capital Reserve	\$ 1,228,828	\$ 1,201,450	\$ 1,120,677	\$ 1,282,456
% of Operating Expenditures	24.4%	19.9%	18.6%	20.6%
Days of Working Capital	89	73	68	75
One Day of Expenditures in W/C	\$ 13,800	\$ 16,533	\$ 16,520	\$ 17,020
Revenue Increase Drivers:				
Monthly Minimum Bill: Water	0.0%			0.0%
Volumetric Rate/1,000 Gallons Water	9.9%			0.0%
Monthly Minimum Bill: Sewer	0.0%			0.0%
Volumetric Rate/1,000 Gallons Sewer	8.2%			7.4%
OVERALL: W&S	4.7%	0.0%	0.0%	2.9%
Average Monthly Bill :				7462 gallon avg.
Water				\$ 71.97
Wastewater				\$ 50.96
TOTAL				\$ 122.94
Difference				\$ 3.52
Difference				2.9%

CITY OF MELISSA ANNUAL BUDGET FY2016-17

Water Fund Detailed Budget – by Department

WATER

City of Melissa Financial Summary - Water Fund				
Description	Actual FY15	Revised FY16	Estimated FY16	Adopted FY17
5110 SALARIES & WAGES	\$197,614	\$204,005	\$206,449	\$201,075
5115 SALARIES - OVERTIME	\$18,181	\$15,000	\$16,394	\$15,000
5145 LONGEVITY PAY	\$842	\$348	\$372	\$584
5150 SOCIAL SECURITY EXPENSE	\$11,877	\$13,625	\$13,405	\$12,104
5155 MEDICARE EXPENSE	\$2,777	\$3,186	\$3,135	\$2,831
5160 SUTA EXPENSE	\$56	\$1,038	\$1,083	\$108
5166 LONG TERM DISABILITY	\$255	\$282	\$280	\$282
5170 TMRS EXPENSE	\$29,008	\$14,133	\$14,136	\$12,396
5192 RECRUITING	\$0	\$0	\$94	\$0
5195 DRUG SCREENING	\$180	\$525	\$103	\$0
5510 GROUP HEALTH INSURANCE	\$36,959	\$45,342	\$36,400	\$39,460
PERSONNEL TOTAL	\$297,749	\$297,484	\$291,852	\$283,839
5260 ENGINEERING	\$16,279	\$40,000	\$23,245	\$45,000
5270 INSPECTIONS	\$1,284	\$1,875	\$50	\$1,875
5280 OFFICE SUPPLIES	\$865	\$800	\$267	\$800
5310 DUES & MEMBERSHIPS	\$8,363	\$10,000	\$8,555	\$8,000
5320 POSTAGE AND DELIVERY	\$15	\$50	\$189	\$50
5340 ADVERTISING AND PROMOTIONS	\$624	\$0	\$0	\$0
5344 ECONOMIC DEVELOPMENT		\$20,000	\$20,000	\$0
5350 PRINTING AND REPRODUCTION	\$1,470	\$500	\$465	\$500
5360 EQUIPMENT	\$10,089	\$9,000	\$6,305	\$9,000
5361 EQUIPMENT RENTAL	\$694	\$2,000	\$0	\$2,000
5370 CONTRACT REPAIRS & MAINTENANCE	\$114,327	\$45,000	\$47,633	\$50,000
5375 VEHICLE REPAIR & MAINTENANCE	\$4,081	\$5,000	\$2,580	\$5,000
5376 BLDG REPAIR & MAINTENANCE	\$144	\$1,000	\$3,028	\$1,000
5385 VEHICLE FUEL	\$11,550	\$11,000	\$9,298	\$11,000
5390 PROFESSIONAL SERVICES	\$16,918	\$19,875	\$20,192	\$19,875
5395 LICENSE FEES	\$841	\$1,110	\$222	\$4,400
5400 AUDIT FEES	\$12,500	\$13,500	\$13,500	\$13,500
5410 LEGAL FEES	\$38,425	\$60,000	\$58,229	\$50,000
5430 TELEPHONE	\$6,492	\$8,100	\$6,661	\$8,100
5432 WIRELESS TELEPHONE EXP	\$3,664	\$4,000	\$3,605	\$4,000
5436 COMPUTER EXPENSES	\$25,661	\$30,209	\$28,634	\$32,605
5439 BUSINESS MEALS	\$434	\$600	\$441	\$600

CITY OF MELISSA ANNUAL BUDGET FY2016-17

Water Cont'd

Description	Actual FY15	Revised FY16	Estimated FY16	Adopted FY17
5440 TRAVEL EXPENSES	\$258	\$100	\$67	\$1,000
5441 MILEAGE REIMBURSEMENT	\$260	\$750	\$0	\$750
5443 IT COMPUTER REPLACEMENT	\$5,248	\$4,592	\$2,011	\$6,027
5444 PURCHASE OF METERS/FIREFLY EQUIP	\$35,637	\$90,000	\$108,100	\$79,500
5445 PURCHASE OF WATER	\$712,851	\$880,255	\$940,050	\$1,041,977
5449 AMI MGMT CONTRACT				
5450 UNIFORMS	\$3,553	\$3,200	\$4,101	\$3,750
5460 TRAINING	\$1,072	\$3,500	\$1,485	\$3,500
5470 UTILITIES	\$66,458	\$70,000	\$64,098	\$70,000
5475 WATER TESTING	\$2,521	\$5,000	\$6,006	\$6,000
5750 GARBAGE EXPENSE	\$462	\$0	\$64	\$1,000
5550 SUPPLIES	\$47,663	\$60,000	\$66,103	\$40,000
5950 TRANSFER OUT-TIF	\$160,000	\$100,000	\$100,000	\$100,000
5950 TRANSFER OUT	\$190,000	\$200,000	\$200,000	\$205,000
OPERATIONS TOTAL	\$1,500,703	\$1,701,016	\$1,745,186	\$1,825,809
5530 CAPITAL OUTLAY VEHICLE	\$45,557	\$34,447	\$34,447	\$34,447
5910 CAPITAL OUTLAY	\$0	\$10,716	\$10,717	\$0
CAPITAL TOTAL	\$45,557	\$45,163	\$45,164	\$34,447
5660 DEBT SERVICE	\$1,585,335	\$1,683,241	\$1,684,112	\$1,122,865
DEBT TOTAL	\$1,585,335	\$1,683,241	\$1,684,112	\$1,122,865
02-14 TOTAL	\$3,429,344	\$3,726,904	\$3,766,313	\$3,266,960

CITY OF MELISSA ANNUAL BUDGET FY2016-17

WASTEWATER

City of Melissa Financial Summary - Wastewater Fund				
Description	Actual FY15	Revised FY16	Estimated FY16	Adopted FY17
5260 ENGINEERING	\$35,067	\$12,000	\$26,316	\$12,000
5360 EQUIPMENT				
5361 EQUIPMENT RENTAL	\$0			
5370 CONTRACT REPAIRS & MAINTENANCE	\$6,662	\$2,000	\$2,170	\$5,000
5395 LICENSE FEES	\$0	\$777	\$1,144	\$777
5390 PROFESSIONAL SERVICES	\$0	\$0	\$823	\$0
5443 IT COMPUTER REPLACEMENT	\$0	\$0	\$0	\$0
5446 SEWER TREATMENT SERVICES	\$953,528	\$1,384,014	\$1,318,229	\$1,253,736
5448 TAP DISCOUNTS	\$0	\$0	\$0	\$0
5470 UTILITIES	\$667	\$750	\$784	\$750
5500 MISC EXPENSE	\$6,670			\$100,000
5550 SUPPLIES	\$2,989	\$1,700	\$1,551	\$2,000
OPERATIONS TOTAL	\$1,005,583	\$1,401,241	\$1,351,016	\$1,374,263
5910 CAPITAL OUTLAY		\$0	\$0	\$0
CAPITAL TOTAL	\$0	\$0	\$0	\$0
5660 DEBT SERVICE				\$738,560
DEBT TOTAL	\$0	\$0	\$0	\$738,560
02-15 TOTAL	\$1,005,583	\$1,401,241	\$1,351,016	\$2,112,823

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GARBAGE

City of Melissa Financial Summary - Garbage Fund						
Description	Actual 2014	Actual 2015	Revised 2016	Estimated 2016	Adopted 2017	
5751 HAZARDOUS WASTE	\$0	650	\$ 3,000.00	\$ 1,345.00	\$ 3,000.00	
5340 ADVERTISING & PROMOTIONS		\$ 84				
5850 GARBAGE-TRANSFER GENERAL FUND	\$ 62,570	\$ 69,000	\$ 77,000	\$ 77,000	\$ 75,000	
GARBAGE EXPENSE	\$ 211,437	\$ 232,961	\$ 328,000	\$ 336,201	\$ 300,000	
OPERATIONS	\$ 274,007	\$ 302,695	\$ 408,000	\$ 414,546	\$ 378,000	
TOTAL 16 GARBAGE	\$ 274,007	\$ 302,695	\$ 408,000	\$ 414,546	\$ 378,000	

CITY OF MELISSA ANNUAL BUDGET FY2016-17

UTILITY BILLING

City of Melissa Financial Summary - Utility Billing Fund				
Description	Actual FY15	Revised FY16	Estimated FY16	Adopted FY17
5110 SALARIES & WAGES	\$145,616	\$149,543	\$153,488	\$155,645
5115 OVERTIME	\$1,788		\$2,344	
5145 LONGEVITY PAY	\$620	\$792	\$792	\$936
5150 SOCIAL SECURITY EXPENSE	\$7,978	\$8,395	\$9,112	\$9,369
5155 MEDICARE EXPENSE	\$1,866	\$1,964	\$2,131	\$2,191
5160 SUTA EXPENSE	\$32	\$537	\$628	\$81
5166 LONG TERM DISABILITY	\$185		\$202	
5170 TMRS EXPENSE	\$7,733	\$8,747	\$9,970	\$9,596
5195 DRUG SCREENING				
5510 GROUP HEALTH INSURANCE	\$22,569	\$25,961	\$26,567	\$28,625
PERSONNEL TOTAL	\$188,387	\$195,939	\$205,234	\$206,444
5280 OFFICE SUPPLIES	\$1,356	\$2,500	\$994	\$1,500
5310 DUES & MEMBERSHIPS	\$175	\$455	\$292	\$495
5320 POSTAGE AND DELIVERY	\$4,358	\$3,300	\$1,769	\$3,300
5335 CREDIT CARD CHARGES	\$68,250	\$17,048	\$17,048	
5340 ADVERTISING AND PROMOTION				
5350 PRINTING AND REPRODUCTION	\$579	\$2,800	\$25	\$3,800
5430 TELEPHONE	\$2,389	\$2,500	\$2,338	\$2,500
5436 COMPUTER EXPENSES	\$3,850	\$2,300	\$2,250	\$0
5437 STATEMENT PROCESSING	\$27,120	\$2,263	\$2,263	
AMI MANAGEMENT CONTRACT	\$0	\$260,494	\$260,505	\$229,709
5438 COMPUTER HARDWARE/SOFTWARE				
5439 BUSINESS MEALS	\$313	\$200	\$303	\$200
5440 TRAVEL EXPENSES	\$0	\$400	\$416	\$2,102
5441 MILEAGE REIMBURSEMENT	\$54	\$500	\$100	\$250
5450 UNIFORMS	\$102		\$41	
5910 CAPITAL OUTLAY		\$5,377	\$5,878	
5443 IT COMPUTER REPLACEMENT	\$1,394	\$1,111	(\$2,624)	\$1,683
5500 MISC EXPENSE			\$100	
5460 TRAINING	\$1,106	\$1,253	\$1,148	\$1,233
OPERATIONS TOTAL	\$111,046	\$302,501	\$292,847	\$246,772
UTILITY BILLING TOTAL	\$299,433	\$498,440	\$498,081	\$453,216

CITY OF MELISSA ANNUAL BUDGET FY2016-17

Debt Service Fund Budget – Utility Fund Debt

City of Melissa Utility Debt Service - Expenditures FY17 - Adopted				
Debt Service Fund		Principal	Interest	Fund Total
5676	Debt Service - Series 2005 - Rev Bond GTUA CGMA	27,500.00	25,258.75	52,758.75
5677	Debt Service - Series 2006 CO - Country Ridge 615k Water	30,000.00	16,442.50	46,442.50
5679	Debt Service - 2006 State Part Assist-GTUA - CGMA	-	125,205.63	125,205.63
5673	Debt Service - Series 2006 - Rev Bond GTUA TR/TC Sewer	85,000.00	37,342.50	122,342.50
5681	Debt Service - Series 2007 Rev Bond - GTUA - CGMA	55,000.00	52,584.13	107,584.13
5682	Debt Service - Series 2007 Rev Bond - GTUA TR/TC Sewer	50,000.00	29,667.50	79,667.50
5683	Debt Service - Series 2008 Combo Tax/Rev - Water/Wastewater CIP	100,000.00	69,267.50	169,267.50
5684	Debt Service - Series 2009A (Dfund)- Fitzhugh Sewer - GTUA	50,000.00	39,920.00	89,920.00
	Debt Service - Series 2009B (CWSRF)- Fitzhugh Sewer - GTUA	65,000.00	39,760.00	104,760.00
5675	Debt Service- Series 2000/2010 Refunding CO - Water Tower	120,000.00	21,150.00	141,150.00
	Debt Service - Series 2011 Fannin Waterline Project	55,000.00	43,050.00	98,050.00
	Debt Service - Series 2013 CO - South Take Pt/US 75 water relocation/Davis Rd Sewer	210,000.00	91,771.26	301,771.26
	Debt Service - Series 2014 CO - SH 121 Util Relocation, Harrison St Sewer, AMR Sys	80,000.00	63,256.26	143,256.26
	Water Fund - Series 2015 CO - Waterline to 100 acre park	45,000.00	55,743.76	100,743.76
	New Debt 2016 #1 Wastewater - Stiff Creek Sewer Improvements		109,928.00	109,928.00
	New Debt 2016 #2 W/WW - Land Acquisition	45,000.00	23,577.00	68,577.00
		1,017,500.00	843,924.79	1,861,424.79
Principal Reduction:				1,017,500.00
Interest:				843,924.79
Reserves/Other:				-
Total Debt Service Expenditures:				1,861,424.79

CITY OF MELISSA ANNUAL BUDGET FY2016-17

Tax Increment Financing (TIF) Zone Budget

City of Melissa Melissa Tax Increment Financing Zone #1 Fund Annual Report for FY17		
		ADOPTED FY17
Beginning Fund Balance (estimated)		47,140.21
Revenues		
4110 Current Property Taxes - levy		479,789.12
County's Participation - Property Taxes (2016) - levy		85,656.00
Interest Income		
Transfer from General Fund		100,000.00
Transfer from Water Fund		100,000.00
	Total Revenues	765,445.12
Expenditures		
Town Center construction costs		-
Professional Services		
Debt Service		
Transfer to Debt Service on 2016 GO - refi 2006/2009 CO - Principal		130,000.00
Transfer to Debt Service on 2016 GO - refi 2006/2009 CO - Interest		214,736.43
Transfer to Debt Service on 2009 Combo Tax and Rev CO - Principal		340,000.00
Transfer to Debt Service on 2009 Combo Tax and Rev CO - Interest		23,300.00
	Total TIF Expenditures	708,036.43
	Revenues less Expenditures	57,408.69
	Ending Fund Balance	104,548.90
Tax Increment Base Appraised Value - 2005 Certified Value		15,845,914
Tax Increment Appraised Value for 2016 (City)		94,499,868
Tax Increment Captured Appraised Value for 2016		78,653,954
Tax Increment Appraised Value for 2016 (County)		80,000,000
Tax Increment Captured Appraised Value for 2016 (County)		64,154,086
City of Melissa Tax Rate for 2014 (100% participation)		.61/\$100 valuation
Collin County Tax Rate for 2014 (50% participation)		.2425/\$100 valuation

Ordinance Levying Taxes for 2016

CITY OF MELISSA, TEXAS

ORDINANCE NO: 16-35

AN ORDINANCE OF THE CITY OF MELISSA, TEXAS LEVYING TAXES FOR THE 2016 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, 2016, and ending September 30, 2017, 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 6th day of September, 2016, the budget for the fiscal year beginning October 1, 2016, and ending September 30, 2017; 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, 2016, and ending September 30, 2017, 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 \$0.462173 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 \$0.147827 on each One Hundred Dollars (\$100.00) assessed value of all taxable property, within the City which

CITY OF MELISSA ANNUAL BUDGET FY2016-17

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 5.78 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$-16.74.

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

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

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

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

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

SECTION 7: Rollback Taxes. All rollback taxes collected during the 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 FY2016-17

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 6th DAY OF SEPTEMBER, 2016.



REED GREER, MAYOR

ATTESTED TO AND
CORRECTLY RECORDED BY:

LINDA BANNISTER, City Secretary

Date of Publication: 9-15 + 9-22- 2016, *The Anna Melissa Tribune*.

Glossary of Terms

4A or MIEDC: Melissa Industrial and Economic Development Corporation

4B or MCEDC: Melissa Community and Economic Development Corporation

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

Activity: A service performed by a department or division.

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

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

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

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

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

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

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

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

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

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

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

Division: A section of a department.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Commonly Used Acronyms

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