

2017

ANNUAL BUDGET



City of
Melissa, Texas

FISCAL YEAR 2017 (FY17) BEGINS
OCTOBER 1, 2016



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**





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

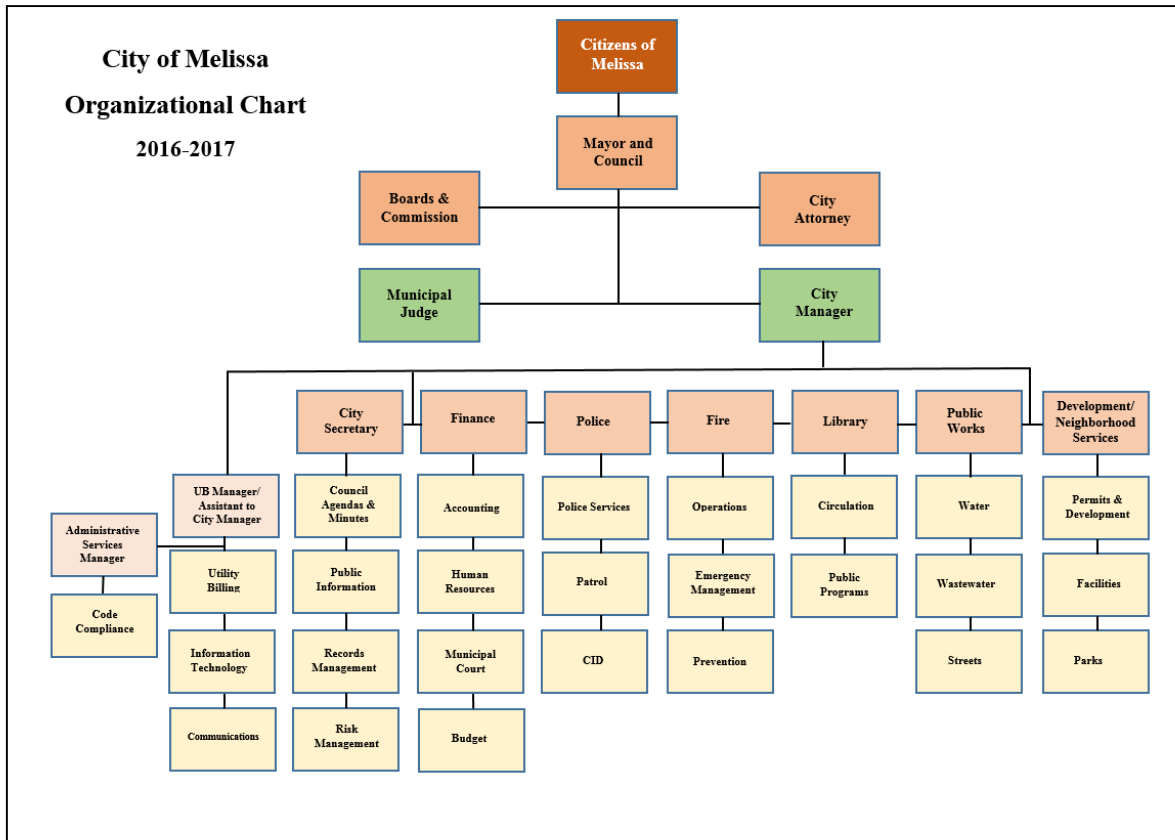


TOM STEVENS
PLACE 5



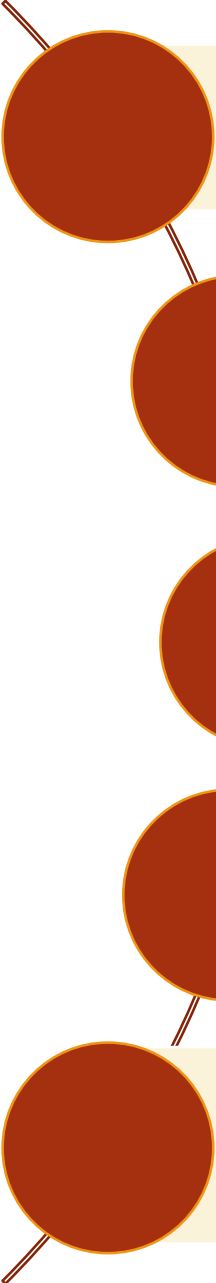
ANTHONY FIGUEROA
PLACE 6

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.



BOARD OF ADJUSTMENT: Serves as an appeal body for individuals seeking variances to the Zoning Ordinances or to a decision made by an administrative official enforcing the ordinance. There are five (5) members; two year staggered terms. Alternate members as appointed by Council. The Board meets monthly, if necessary, at 7:00 p.m.

PLANNING & ZONING BOARD: Reviews and considers submitted site plans and plats; makes recommendations to City Council on Zoning Ordinance amendments, Comprehensive Plan Amendments, Specific Use Permits and rezoning request. There are seven (7) members; two year terms. The Board meets on the 3rd Thursday of each month at 7:00 p.m.

LIBRARY BOARD: Advises City Council in matters related to Library Services. There are seven (7) members; two year terms. The Board meets on the 1st Thursday of each month at 6:30 p.m. in the Community Room.

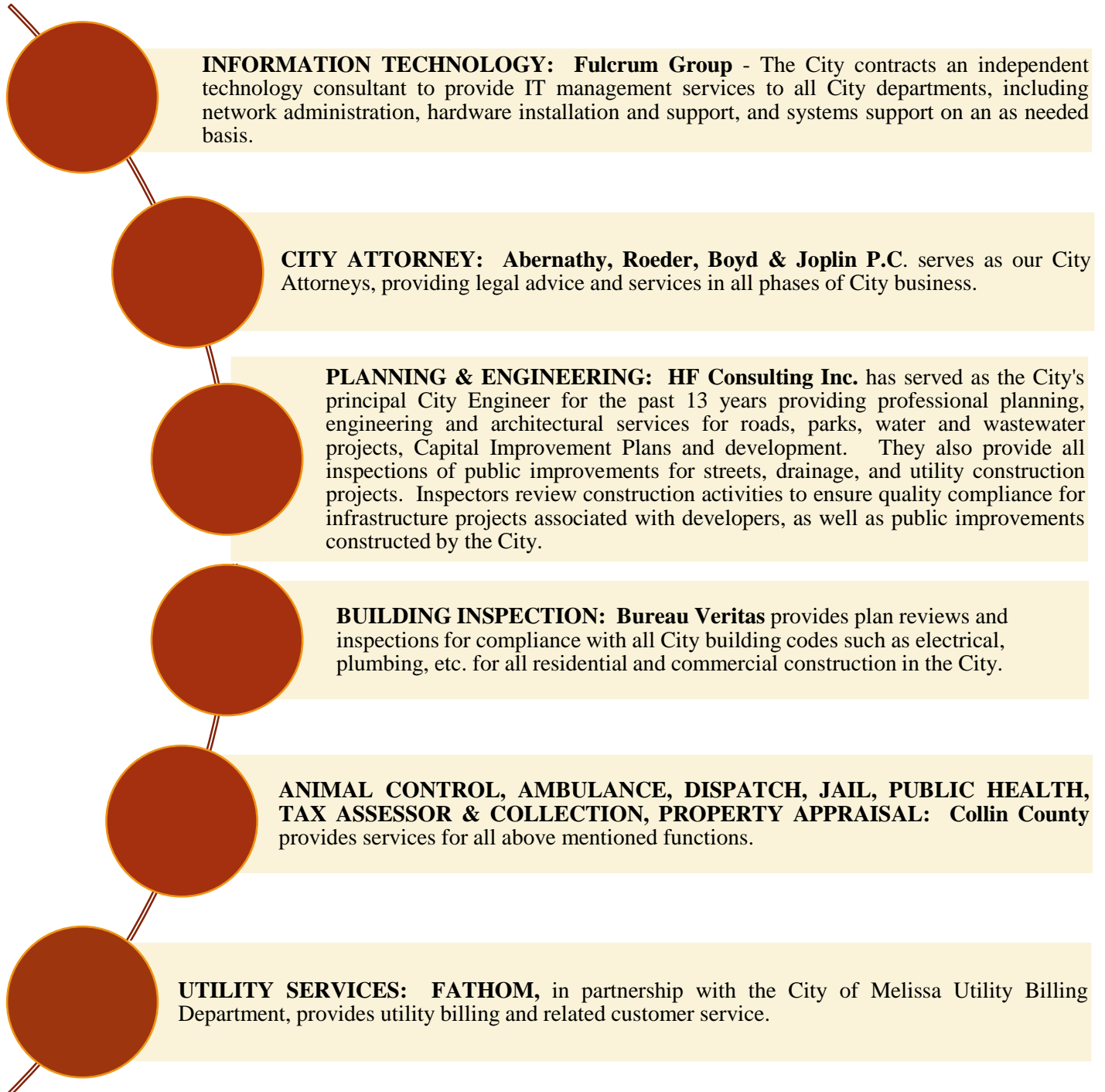
MELISSA COMMUNITY AND ECONOMIC DEVELOPMENT CORPORATION (4B): Identifies and funds community facilities and related projects to maintain and enhance the quality of life in Melissa. In 2013, Melissa Park Board was combined with the MCEDC Board. There are nine (9) members; two year terms. The Board meets on the 2nd Thursday of each month at 7:00 p.m.

MELISSA INDUSTRIAL AND ECONOMIC DEVELOPMENT CORPORATION (4A): Lead, directs and coordinates the broad-based expansion of the City's business base and promotes sustainable job growth, thereby continuously enhancing the quality of life for the citizens of the Melissa area. There are seven (7) members; three year terms. The Board meets when necessary.

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

Outsourced Services

The City of Melissa outsources the following services:



Budget Team

| | |
|------------------------|--|
| Jason Little | <i>City Manager</i> |
| Gail Dansby | <i>Finance Director</i> |
| Linda Bannister | <i>City Secretary</i> |
| Duane Smith | <i>Police Chief</i> |
| Harold Watkins | <i>Fire Chief</i> |
| 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 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



(Source: City of Melissa)

County: Collin

Location: 38 miles north of Dallas on US Hwy 75

Area: 21 square Miles

Form of Government: Council/Manager

Number on Council: 7

Municipal Police: 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

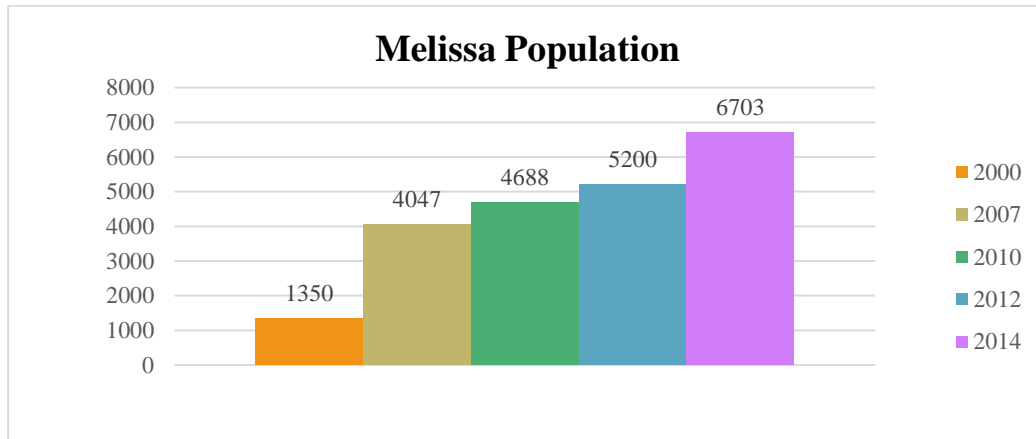
increased to 375 by the mid-1960s and to just over 600 in 1980. The 2000 Census shows a substantial increase to over 1,300. The estimated population for 2017 is 10,000.

(Source: Melissa, Texas Forum)

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 |
| 2013 | | |
| Per Capita Income: | | |
| 2000 | \$26,193 | \$33,345 |
| 2009 | \$31,179 | \$45,601 |
| 2012 | \$32,968 | \$47,949 |
| 2013 | \$30,428 | \$37,839 |

*Updating 2015 census data.

Miscellaneous Demographics

Household Size: 3.3

Average Single Family Home Value: \$244,670

Median Age: 30.1

EMPLOYMENT – CENSUS 2010 DATA

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

(Source: Census 2010)

EDUCATION

Melissa ISD (Texas Exemplary Campuses)

- Number of Enrolled Students: 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)

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

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



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



City of Melissa

3411 Barker Avenue
Melissa, TX 75454

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

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 ANNUAL BUDGET FY2016-17

- 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,



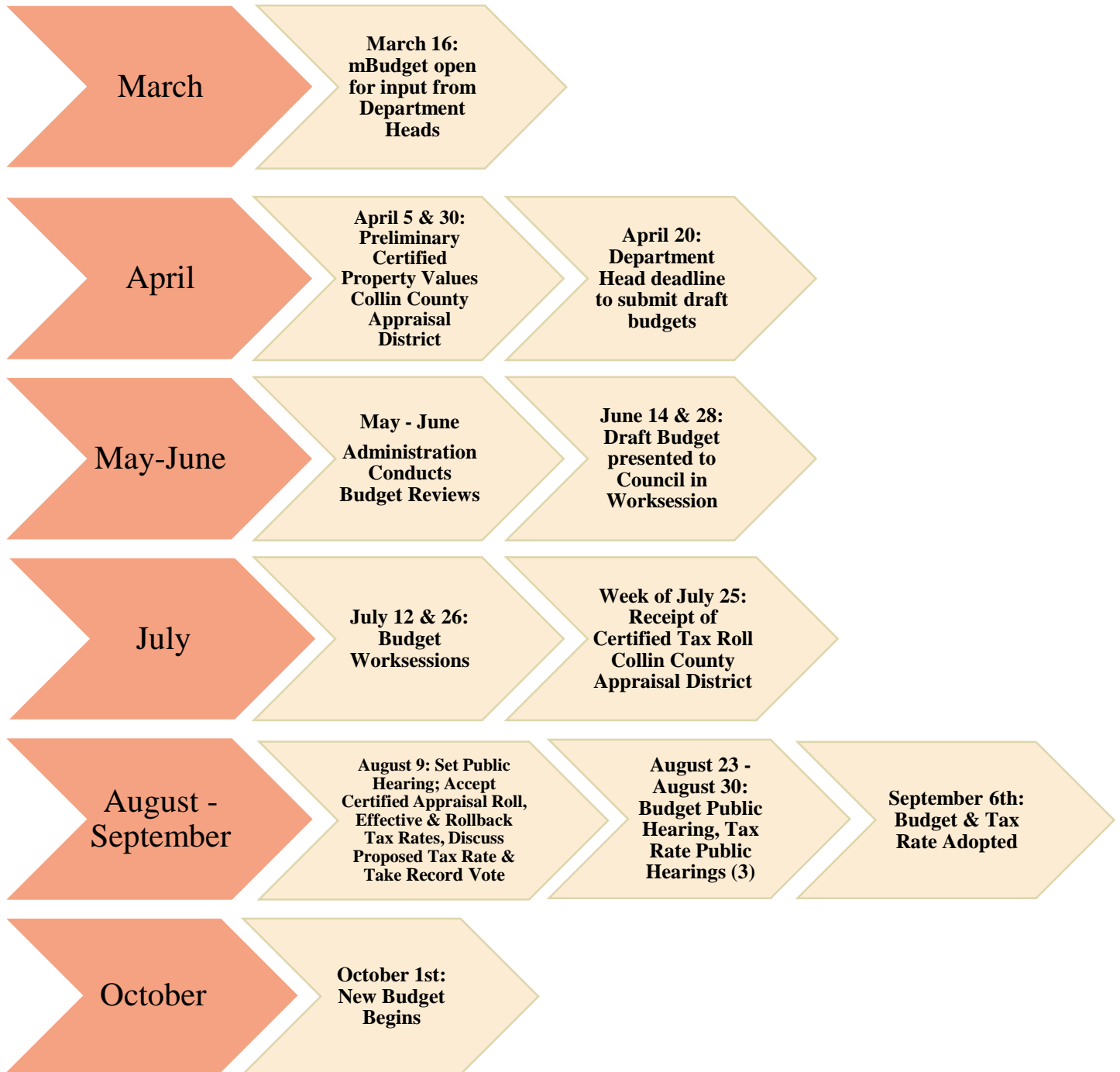
Jason Little
City Manager

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.

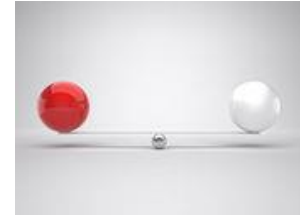
During the fiscal year, the Finance Director is responsible for overall budgetary control while the management team maintains responsibility for departmental budgetary performance.

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.

- **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.

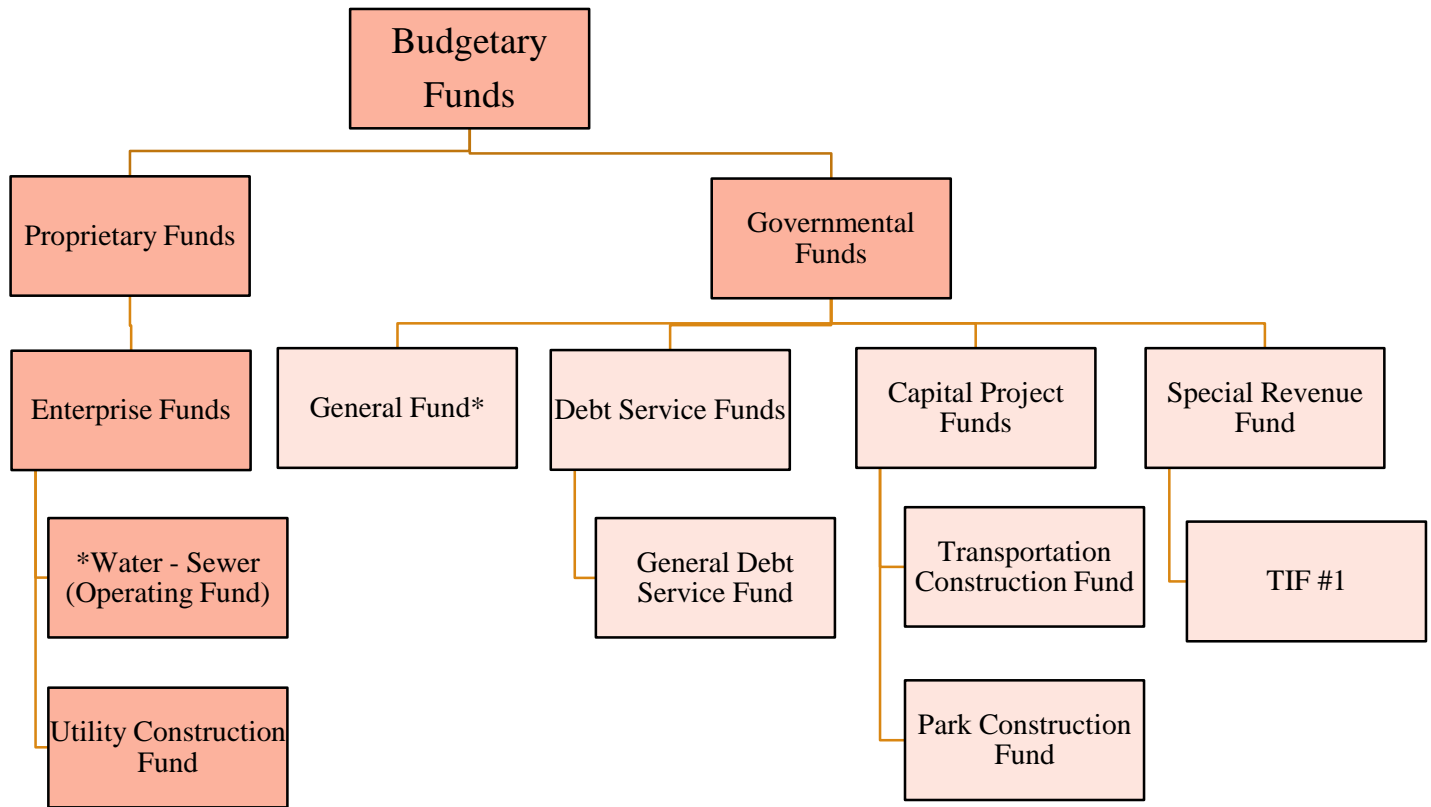
Enterprise Fund: The Enterprise Fund is used to account for operations that are financed and operated in a manner similar to a business. Accounting records for proprietary fund types are maintained on an accrual basis, whereby revenues are recognized when earned and expenses are recognized when incurred.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

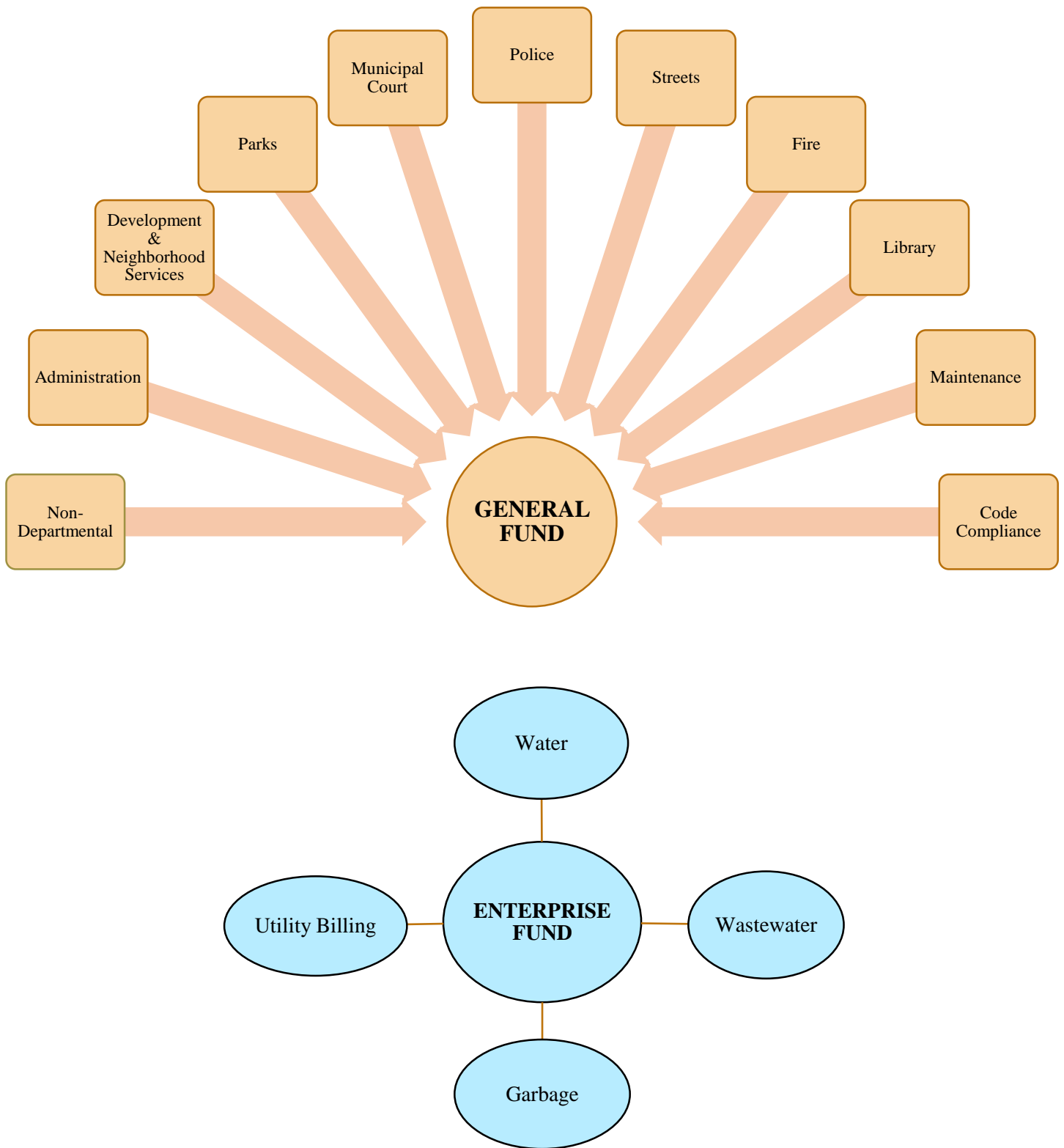
Special Financing Fund: The Tax Increment Financing (TIF) #1 Fund accounts for the operations and improvements within the TIF Zone and accumulation of money for the repayment of the 2006 and 2009 Bonds payable in installments through 2034. The principal source of revenue is levying the property tax on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



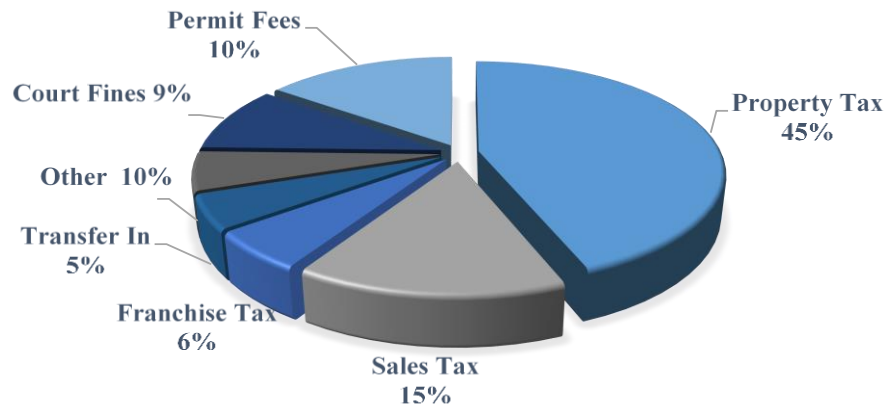
General Fund Overview

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.

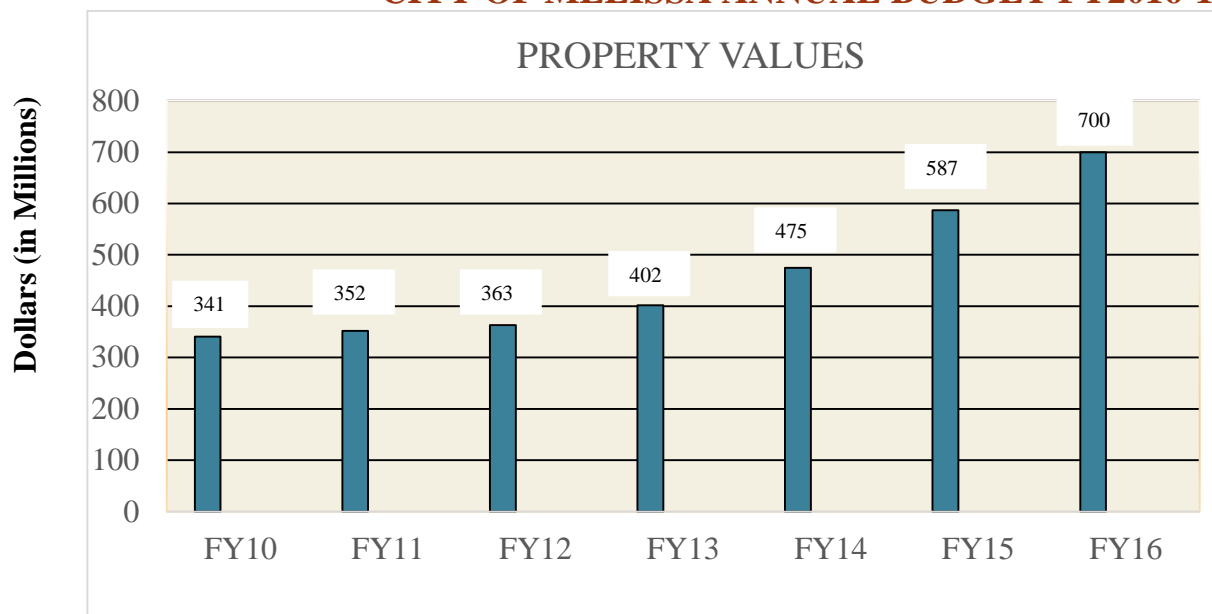
Where the Money Comes From



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

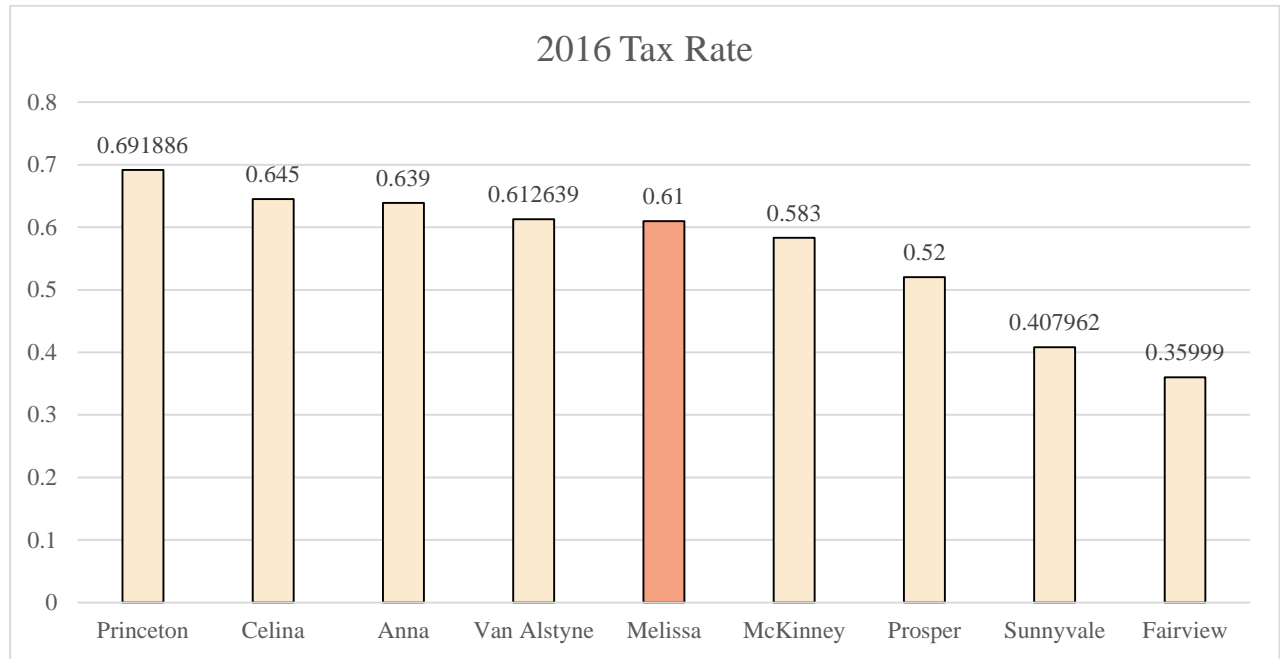
Property tax is by far the largest source of revenue in the City of Melissa General Fund. Property tax is collected by Collin County and distributed to the City. The City's property tax is proposed to **remain at the rate of \$.61 for 2016 for the ninth year in a row**. The average single family home 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 |

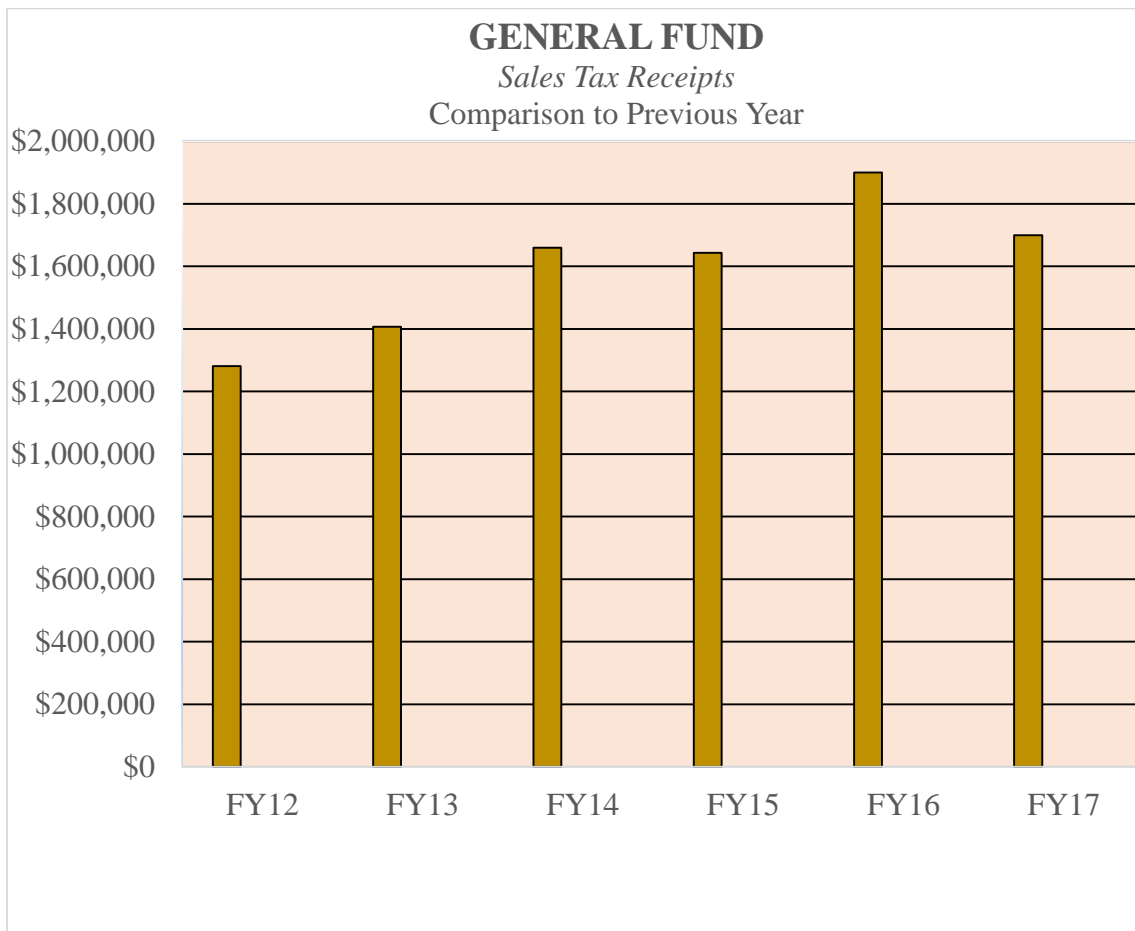
Sales Tax

(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.

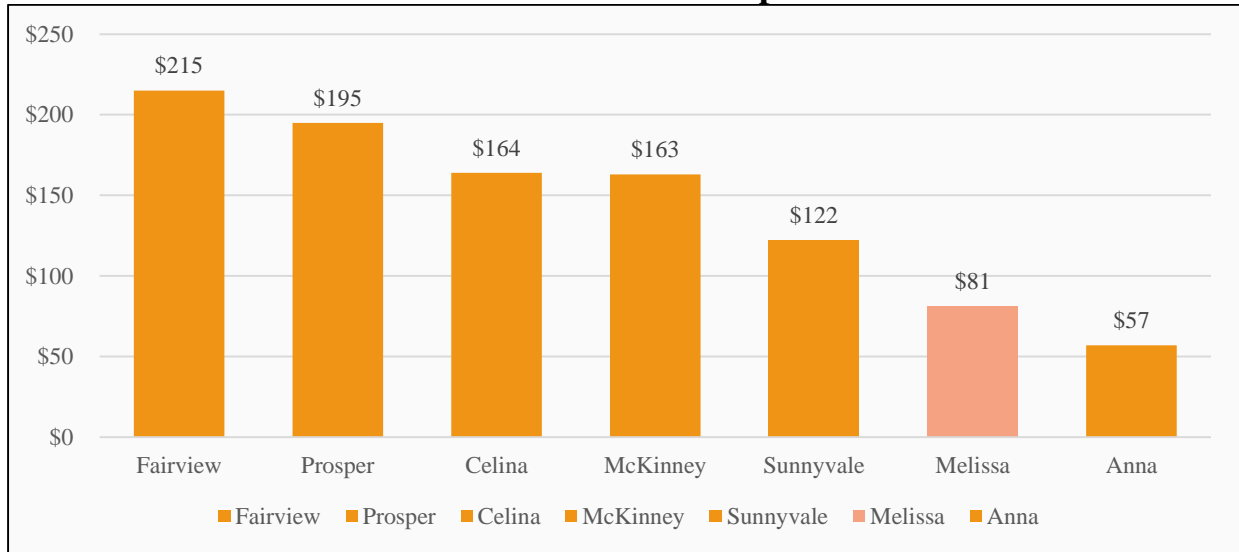
The Capital Improvement Plans for City infrastructure are designed to allow the City the opportunity to get ahead of the infrastructure demand and place itself in a positive position to begin the planning and installation of infrastructure that helps facilitate advanced economic development for Melissa. 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.

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.

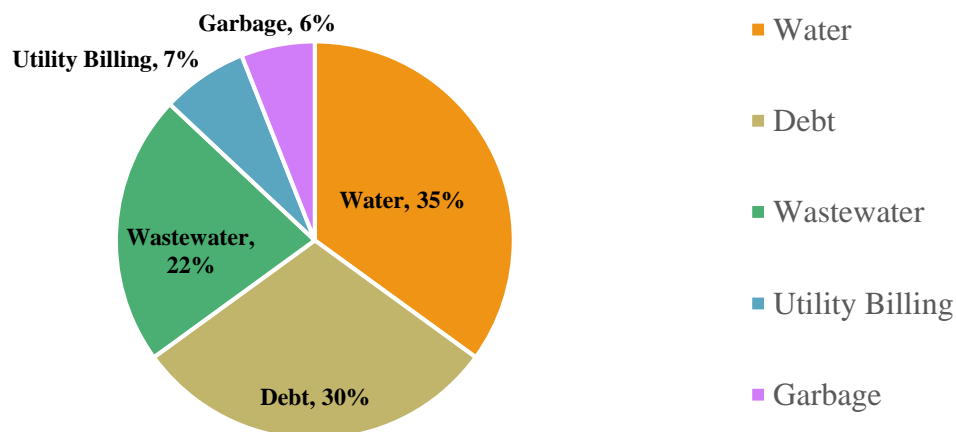
Expenditures

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



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



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 |

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 |

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 Replacement 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



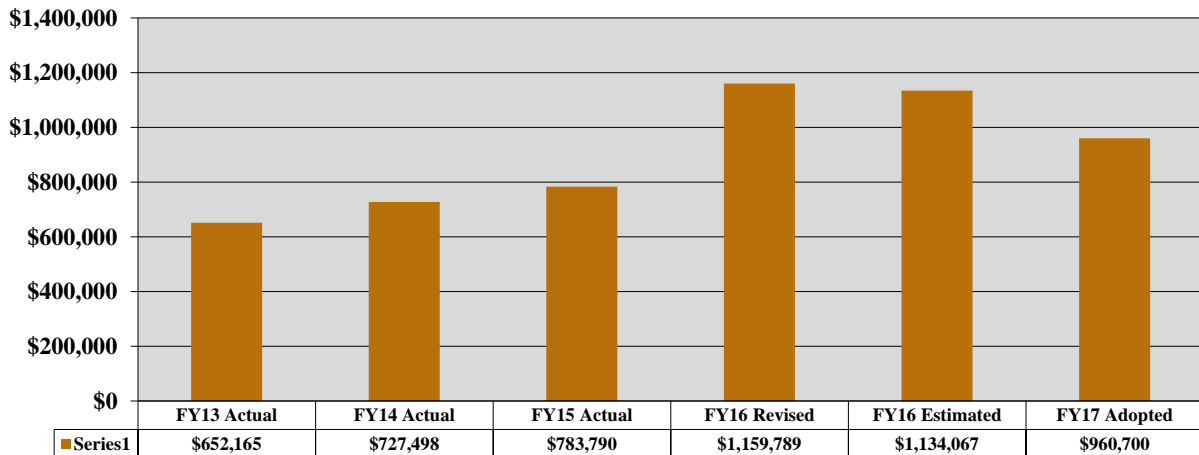
Non-Departmental Summary

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:

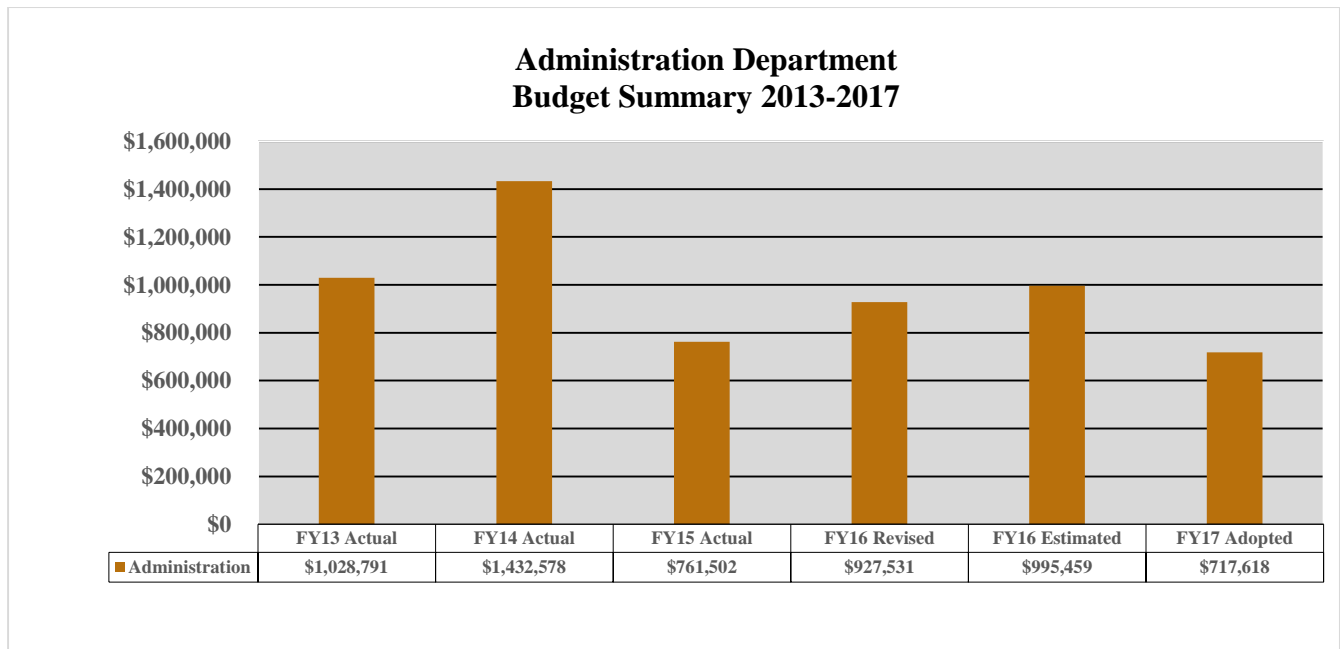
| ITEM | FY15 Actual | FY16 Revised | FY17 Estimated | FY17 Adopted |
|---------------------------------|-------------------|--------------------|--------------------|-------------------|
| Personnel | \$ 0 | \$ 0 | \$ 0 | \$ 20,000 |
| Operations | \$ 763,281 | \$1,139,869 | \$1,114,697 | \$ 930,283 |
| 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.



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 |

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 |



| 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 |

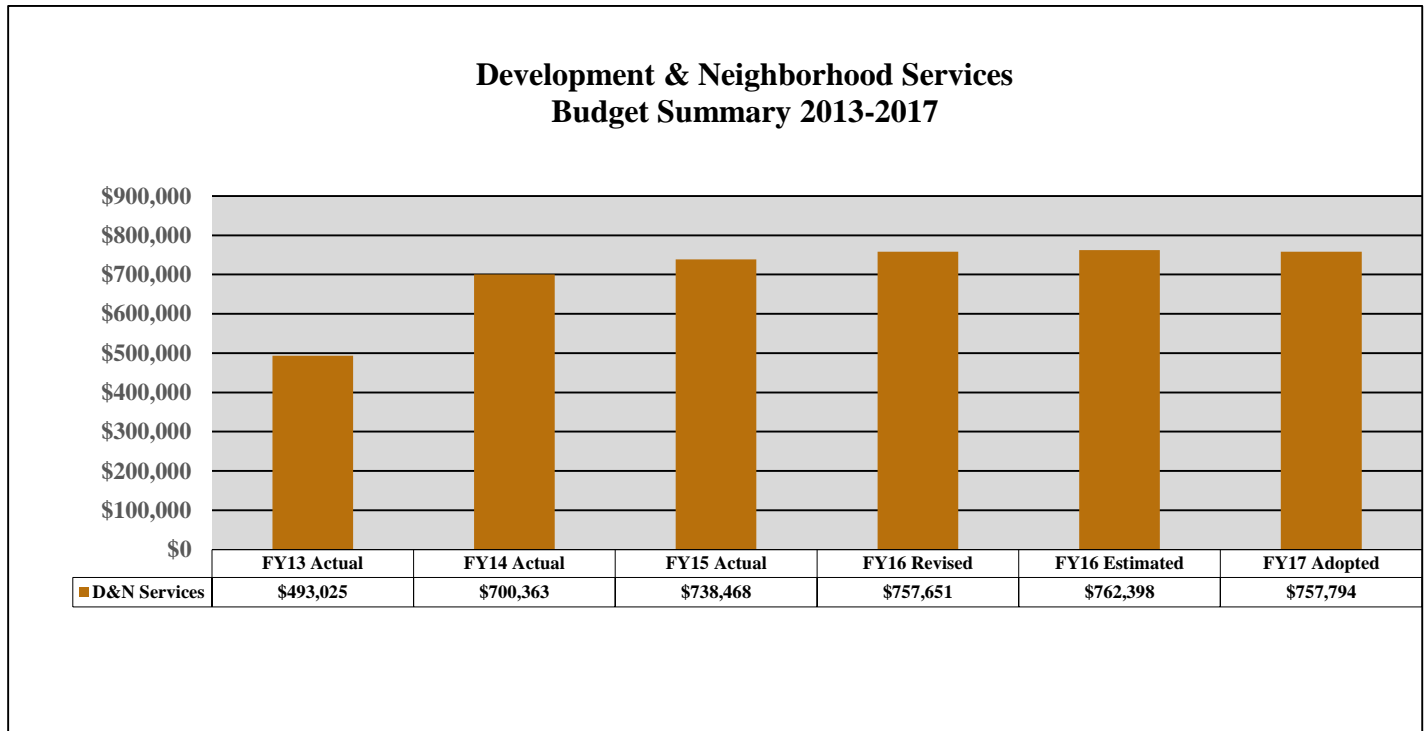
CITY OF MELISSA ANNUAL BUDGET FY2016-17

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.

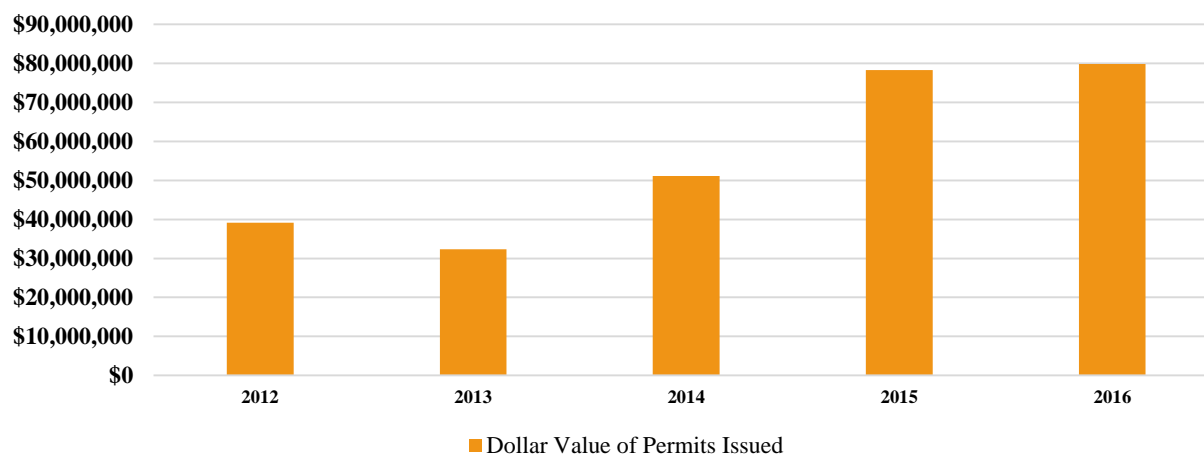
CITY OF MELISSA ANNUAL BUDGET FY2016-17

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



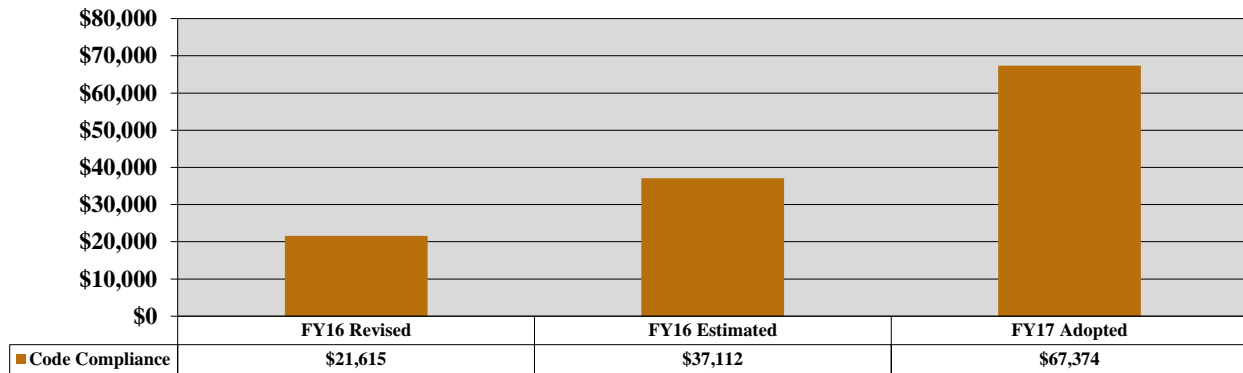
Code Compliance Department Summary

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.

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 |

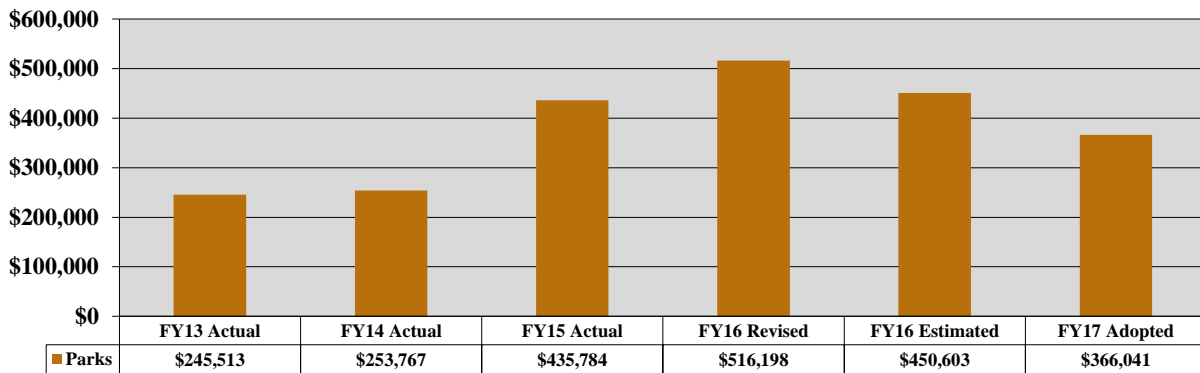
Parks Department Summary

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 |

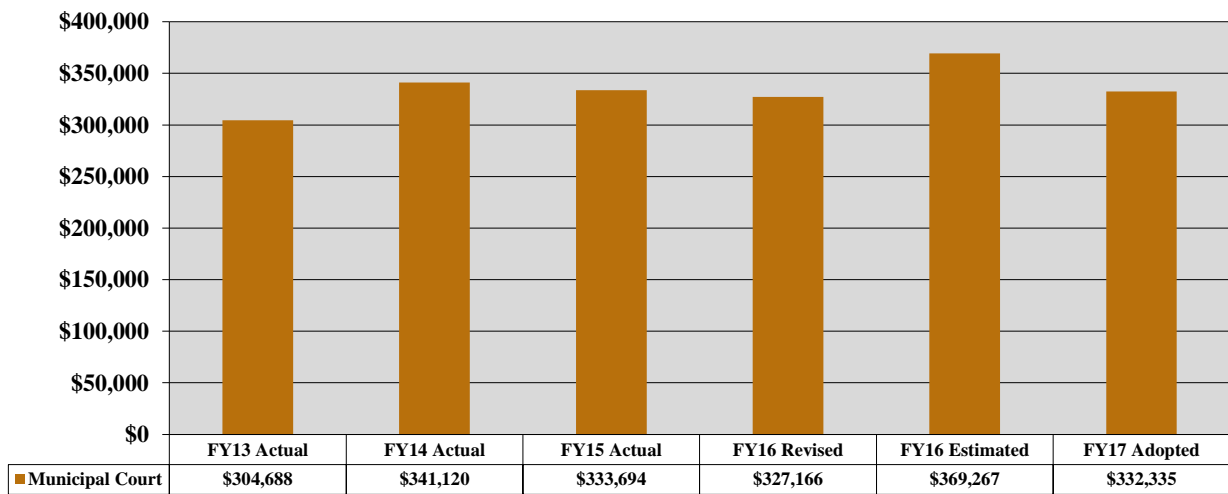
Municipal Court Summary

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 |

GOALS & OBJECTIVES:

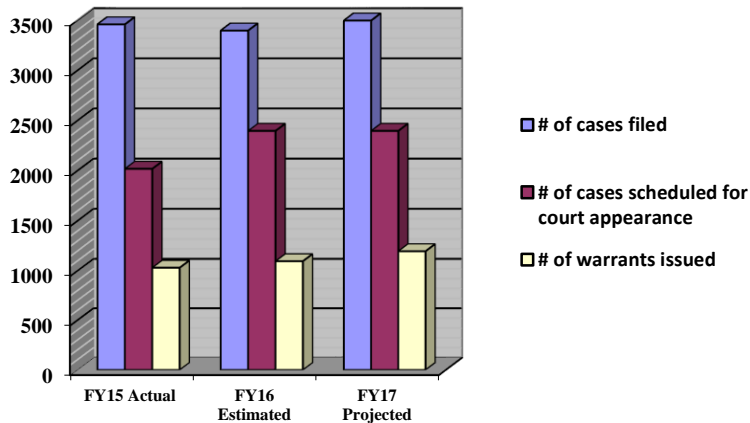
- Continue working on the policy and procedure handbook to improve employee training and ensure consistency in managing court processes.
- Development of Court Clerks through pursuing certification through the Court Clerk Certification Program.
- To continue participating in area- and state-wide Warrant 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

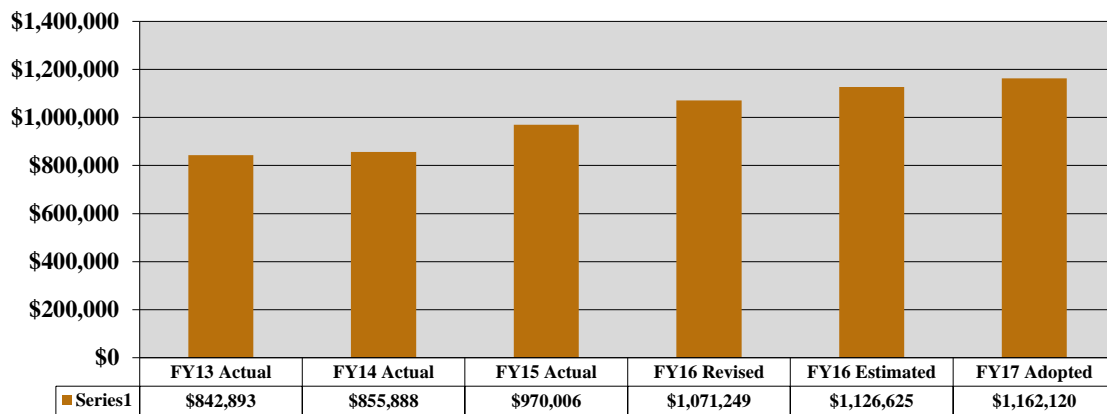
PURPOSE STATEMENT:

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.

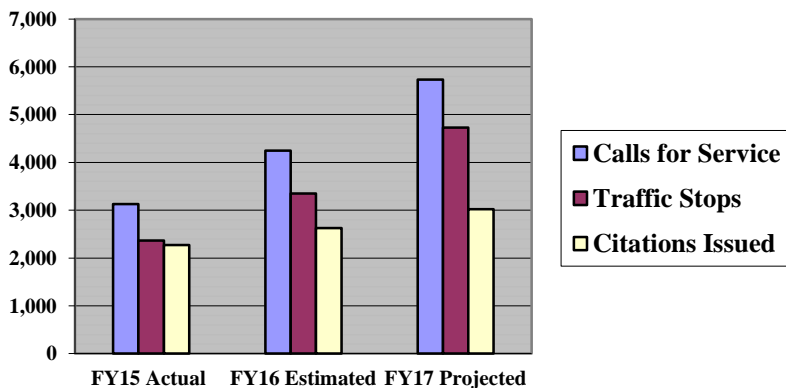


PERSONNEL SCHEDULE:

| | 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 |

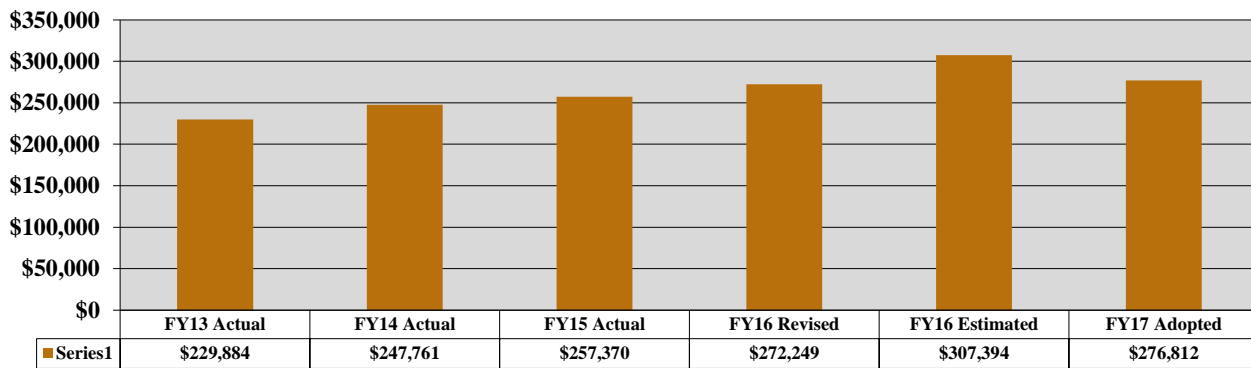
Streets Department Summary

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

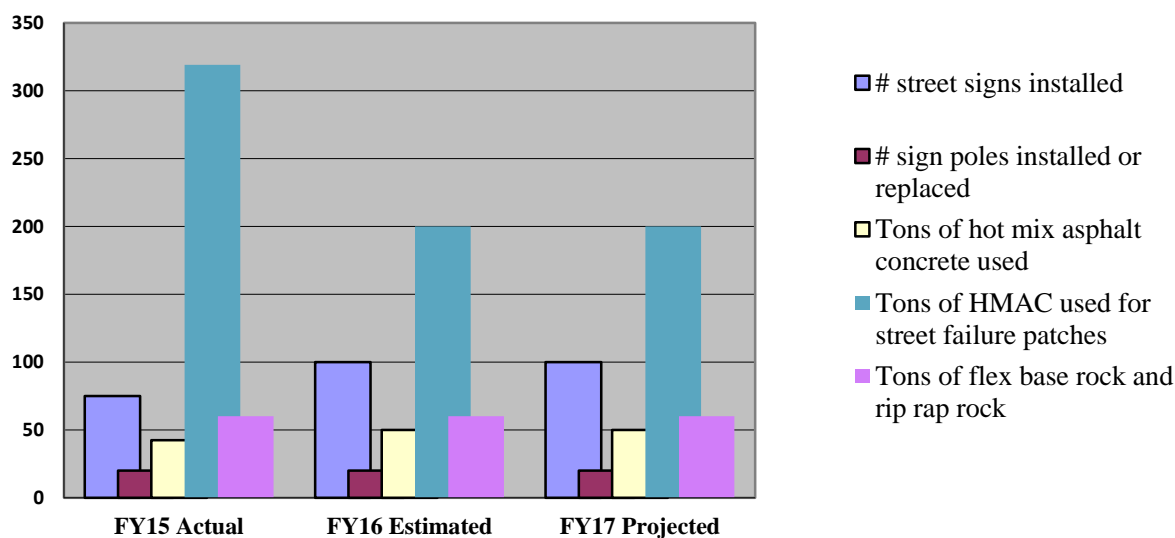
PERSONNEL SCHEDULE:

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

*½ 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

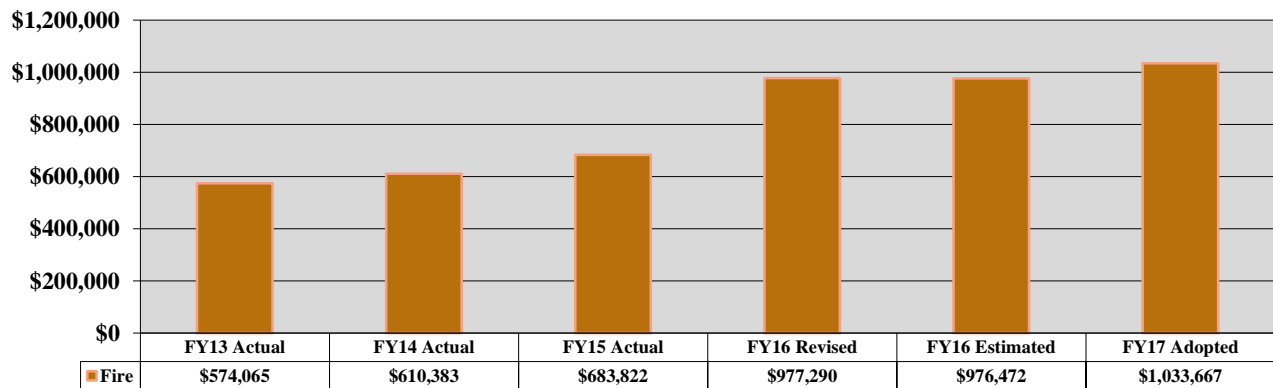
PURPOSE STATEMENT:

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

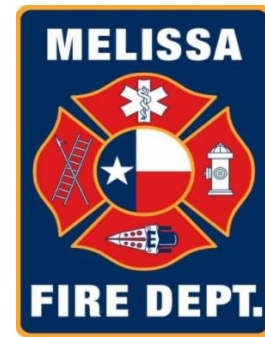
GOALS & OBJECTIVES:

- 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 |

Prestigious ISO Rating Class



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

VOLUNTEER-BASED PERSONNEL:

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

*TCFP = Texas Commission on Fire Protection.

| 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% |

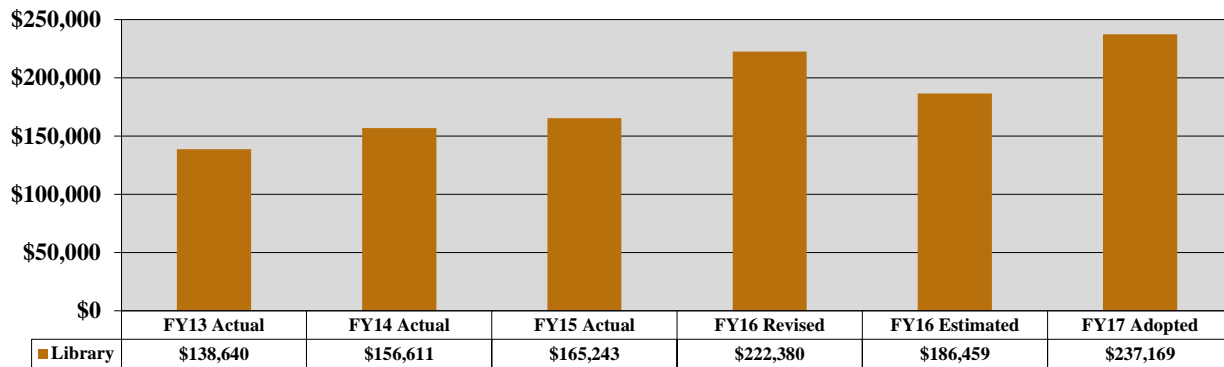
Library Summary

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 |

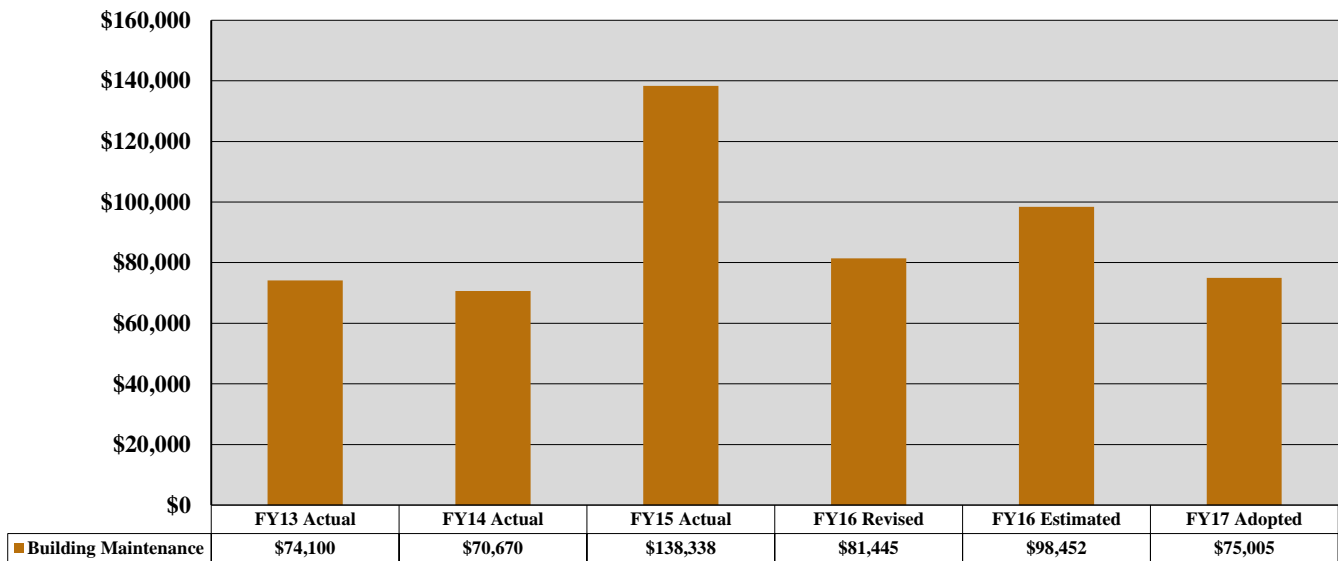
Building Maintenance Summary

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 |

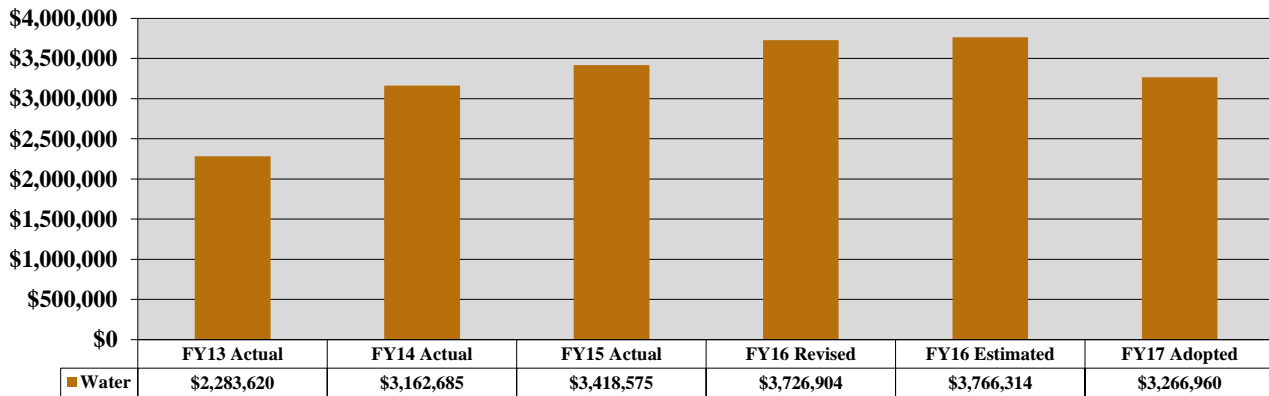
Water Summary

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 |

GOALS & OBJECTIVES:

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

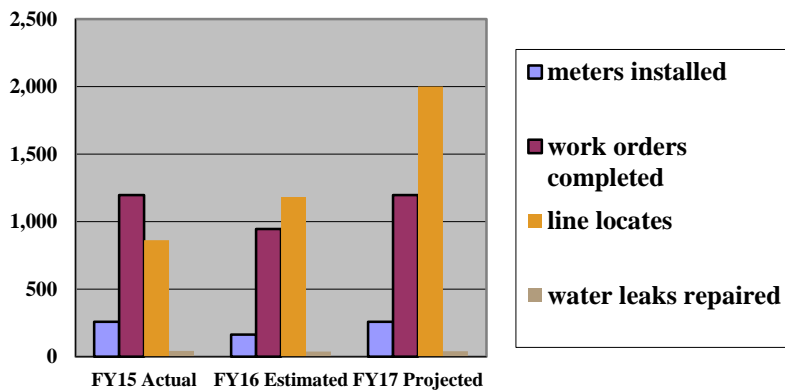
PERSONNEL SCHEDULE

| | 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 |

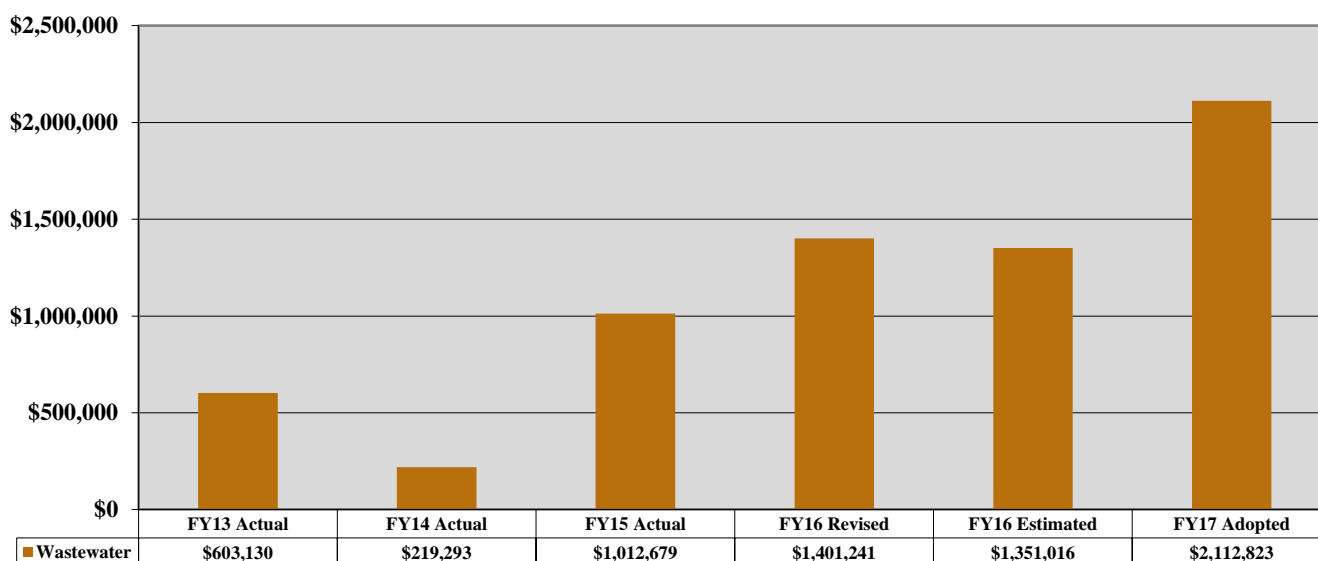
Wastewater Summary

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

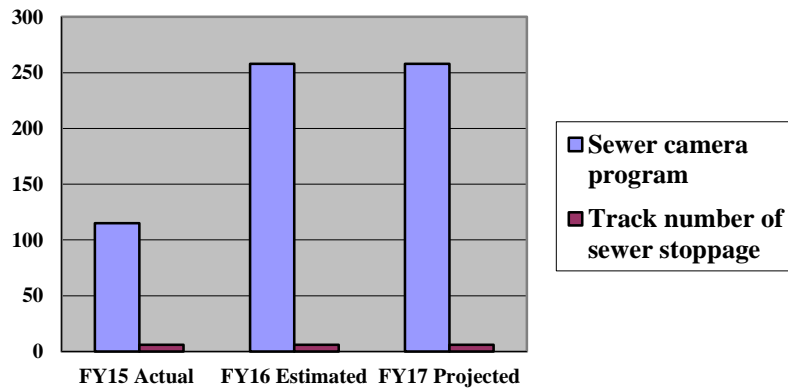
PERSONNEL SCHEDULE

| | 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 |

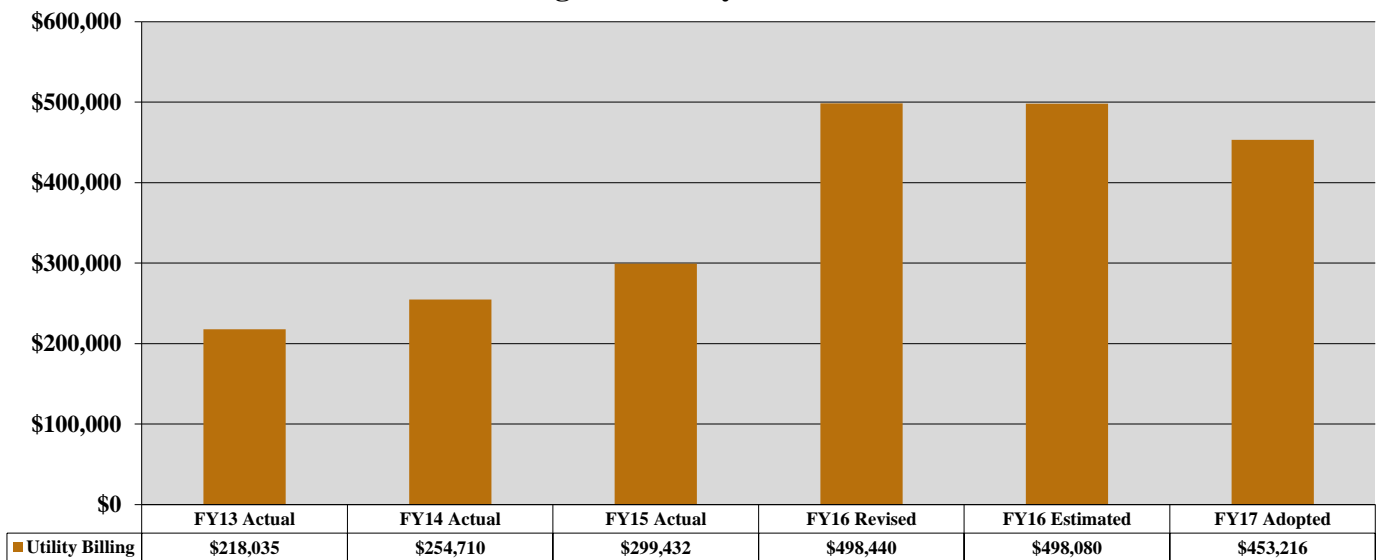
Utility Billing Summary

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.

GOALS AND OBJECTIVES:

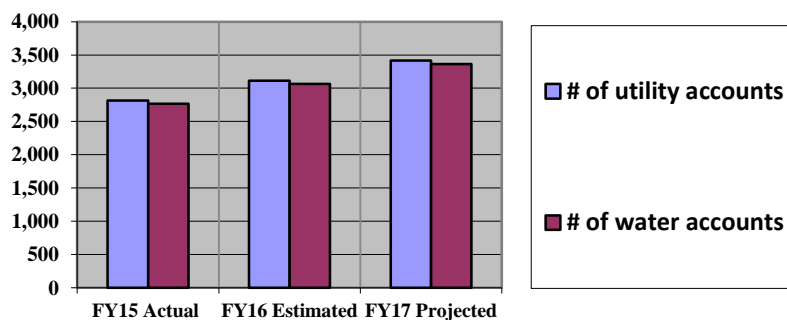
- To reduce the error rate in customer billing data by leveraging new AMI technology and our partnership with FATHOM, which will consequently reduce the number of customer inquiries/complaints.
- To continue working with FATHOM to develop and implement Utility Billing Standard Operating Procedures that 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



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 | AA+ |
| | Aa2 | AA |
| | Aa3 | AA- |
| Upper Medium | A1 | A+ |
| | A2 | A |
| | A3 | A- |
| Medium Grade | Baa1 | BBB+ |
| | Baa2 | BBB |
| | Baa3 | BBB- |

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

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

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



CITY OF MELISSA ANNUAL BUDGET FY2016-17

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

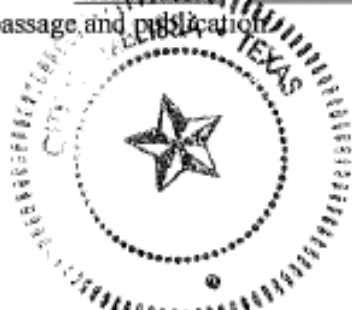
| | |
|----------------------|---------------|
| General Fund | \$ 5,986,635. |
| Water Fund | \$ 6,212,198. |
| General Debt Service | \$ 2,307,122. |
| TIF #1 | \$ 708,036. |

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.



REED GREER, MAYOR

ATTESTED TO AND
CORRECTLY RECORDED BY:

LINDA BANNISTER, CITY SECRETARY

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 |

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 ADMINSTRATIVE | \$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 SERVICE 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 |
| PERSONNEL 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 |
| PERSONNEL 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 |
| PERSONNEL 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 |
| PERSONNEL 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 |
| PERSONNEL 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 |

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% |

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 |

CITY OF MELISSA ANNUAL BUDGET FY2016-17

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 |

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 |

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 |

CITY OF MELISSA ANNUAL BUDGET FY2016-17

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

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

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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 *for Linda Bannister*

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

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