

City of Melissa



Fiscal Year 2012 Proposed Annual Budget

October 1, 2011

As Proposed by
Jason Little, City Administrator &
Gail Dansby, Finance Director
August 9, 2011

CITY OF MELISSA, TEXAS



Proposed OPERATING BUDGET

**FISCAL YEAR 2012
OCTOBER 1, 2011 - SEPTEMBER 30, 2012**

AS SUBMITTED TO:
THE MAYOR AND THE CITY COUNCIL
On August 9, 2011

MAYOR
Reed Greer

MAYOR PRO TEM
Sharon Weideman

CITY COUNCIL MEMBERS
William Farmer
Jill Fitch
Dan Trott
Kim Youngblood

As Proposed and Submitted By:

Jason Little, City Administrator
Gail Dansby, Finance Director



City of Melissa

Melissa City Hall
3411 Barker Avenue
Melissa, TX 75454

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

August 9, 2011

Honorable Mayor and City Council,

Citizens of Melissa

We are pleased to present the City of Melissa's Fiscal Year 2012 Annual Operating Budget. This budget has been developed with the goal of providing quality public services to our community through responsible fiscal, personnel, and capital management in accordance with the City Council's stated goals and priorities.

Consistent with the Government Finance Officers Association of America (GFOA), the City of Melissa's Budget is designed as a management guide, a planning document, a communications guide, and a financial report. It helps to identify future needs, sets of objectives for the coming year, and defines the purposes and resources to achieve those objectives.

The continued recession and uncertain financial future makes for another significant budgeting challenge. Marginally increasing revenues and increasing costs and needs makes balancing the FY2012 budget more difficult than ever. The FY2012 General Fund Budget is a balanced budget and is consistent with the City's adopted Financial Policies. For the General Fund, the operating plan is based on a stable tax rate of \$0.61/\$100, the same tax rate for the fourth consecutive year. The focus of efficiencies and realigning costs with services was a focus in this budget process, and Staff feels we were able to achieve this without a tax rate increase. Examples of realigning cost to increase services are the hiring of part time certified firefighter/paramedics in the Fire Department and focusing on aesthetic functions such as TxDOT right of way mowing and street sweeping. The Water Fund is being recommended to increase approximately 8% to account for increase wholesale water and wastewater costs, as presented by the City's Water Rate analyst. Without the increase, the Water Fund's Undesignated Reserves would begin to dwindle, which makes the fund susceptible to potential fluctuations in the coming years.

Over the years, the Melissa's budget document has evolved from a simple financial report with proposals for expenditures and estimates for revenues into a comprehensive annual document including information and data regarding planned programs, operations, and budgetary policies that influence the fiscal state of the City. Melissa has been awarded the GFOA Distinguished Budget Award for FY 2009, FY 2010 and FY 2011, and the City will again submit for this designation in FY 2012.

The budget, therefore, is the most important working and planning tool used by the City Council and staff to determine and communicate the levels of service, maintenance, and infrastructure determined by the City Council to be necessary for the community.

The City employs a fund accounting structure. The identity and functions of these funds are:

- **General Fund** - to account for the resources and expenditures related to the generally recognized governmental services and/or functions provided by the various City departments, including: the Library, General Administration, Development and Neighborhood Services, Non Departmental, Municipal Court, Street Maintenance, Police, Fire, Parks, and Building Maintenance.
- **Debt Service Funds (General Debt and Utility Debt)** – to account for the accumulation of resources for, and the payment of, general long term debt principal and interest.
- **Transportation Construction Fund (CIP)**– to account for the financial resources associated with multi-year and/or major capital improvement projects to be funded from non-utility revenues.
- **Water Fund** - to account for all the activities required for the provision of water and sanitary sewer (through Public Works) and sanitation collection and disposal services to the residents of the City.
- **Utility Construction Fund (CIP)**- to account for the financial resources associated with multi-year and/or major capital improvement projects to be funded from utility revenues.
- **Tax Increment Financing Zone #1 Fund** – special financing fund accounts for the operations and improvements with the TIF Zone and accumulation of money for the repayment of the 2006 and 2009 Bonds payable.
- **Industrial and Economic Development Corporation Fund** - to account for the resources and expenditures related to the Section 4A Economic Development Corporation.
- **Community and Economic Development Corporation Fund** - to account for the resources and expenditures related to the Section 4B Community Development Corporation.

This budget document was prepared by staff to encompass the concurrent development of: 1) market based pay plans; 2) operations and maintenance (O&M) line-item costs sufficient to provide desired service levels; and 3) a capital and infrastructure maintenance program to achieve your stated goals.

The following pages are intended to serve as a guide to the planned operations for the City of Melissa for Fiscal Year 2012. If you have any questions about the budget, please do not hesitate to contact us.

City of Melissa Budget Calendar

2011

April

April 26
Council Work Session –
Revenue Projections

April 30
Preliminary Property Values
Collin County Appraisal District

May

Individual Council Member
Meetings with City Administrator
regarding Budget Priorities

May 27
Budget Kick off Meeting
with Department Heads

June

June 20
Department Head deadline
to submit draft budgets

June 24-July 8
Administration Conducts
Budget Reviews

July

July 8
Draft Budget Distributed for
Work Sessions

July 12, 16 & 26
Budget Work Sessions

Week of July 25
Receipt of Certified Tax Roll
Collin County Appraisal District

August

August 8
Setting Public Hearing
Accepting Certified Appraisal Roll,
Effective & Rollback Tax Rates, Discuss
Proposed Tax Rate & Take Record Vote

August 23
Budget Public Hearing
Budget & Tax Rate Adopted

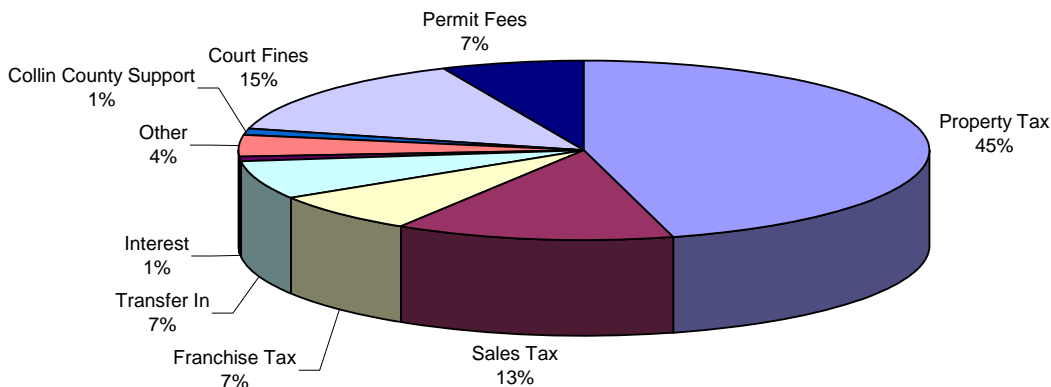
General Fund

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 FY 12 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 by approximately \$40,000 due to an increase in overall assessed property value. While there was not a large increase in overall general revenues, there is an expansion and realignment of expenditures to enhance services in this fiscal year. 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.

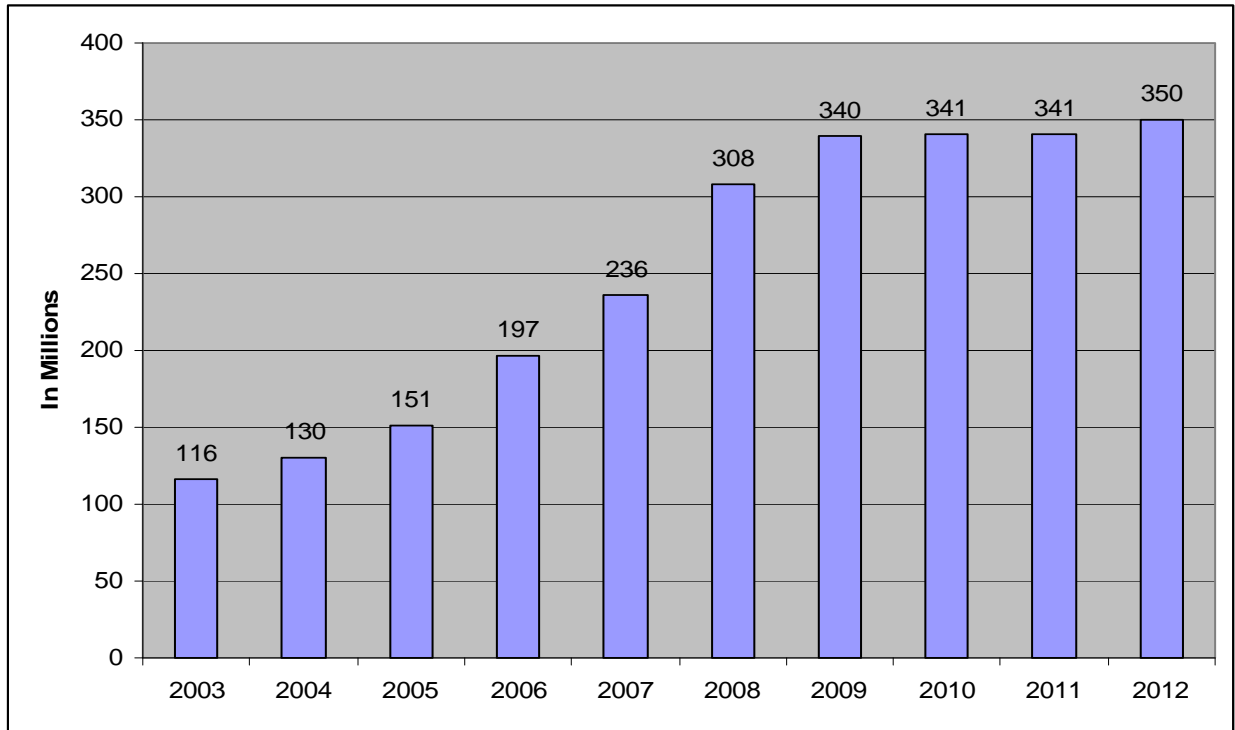
Where the Money Comes From



Property Values

According to information obtained by Collin County Central Appraisal District, the assessed value in the City of Melissa is approximately \$350 million, an overall increase of \$9 million or 3 percent from the preceding year. From a historical perspective, assessed property values have rose \$237 million since 2002, as illustrated in the following chart:

Property Values



Proposed Tax Rate

Property Tax is by far the largest source of revenue in the City of Melissa General Fund. Property tax is collected by Collin County and distributed to the City. The City's property tax is proposed to remain at the rate of \$.61 for 2011. The average single family home value is estimated at \$185,000, a decrease from \$190,000 in the previous year. Listed below is a historical table depicting the recent history of the City of Melissa property tax rate and associated values.

Tax Year	Tax Rate	Valuation (\$)
1999	0.32	60,000,000
2000	0.42	78,000,000
2001	0.42	97,000,000
2002	0.43	116,000,000
2003	0.437	130,000,000
2004	0.49	151,000,000
2005	0.52	197,000,000
2006	0.52	236,000,000
2007	0.52	308,000,000
2008	0.61	340,000,000
2009	0.61	341,000,000
2010	0.61	341,000,000
2011	0.61	350,000,000

Table of Typical City Tax Bill

	Ave Home Value	City Tax	Difference Annually
FY 2011	\$ 190,000	\$ 1,159.00	
FY 2012	\$ 185,000	\$ 1,128.50	(\$30.50)

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 2011 Tax Rates

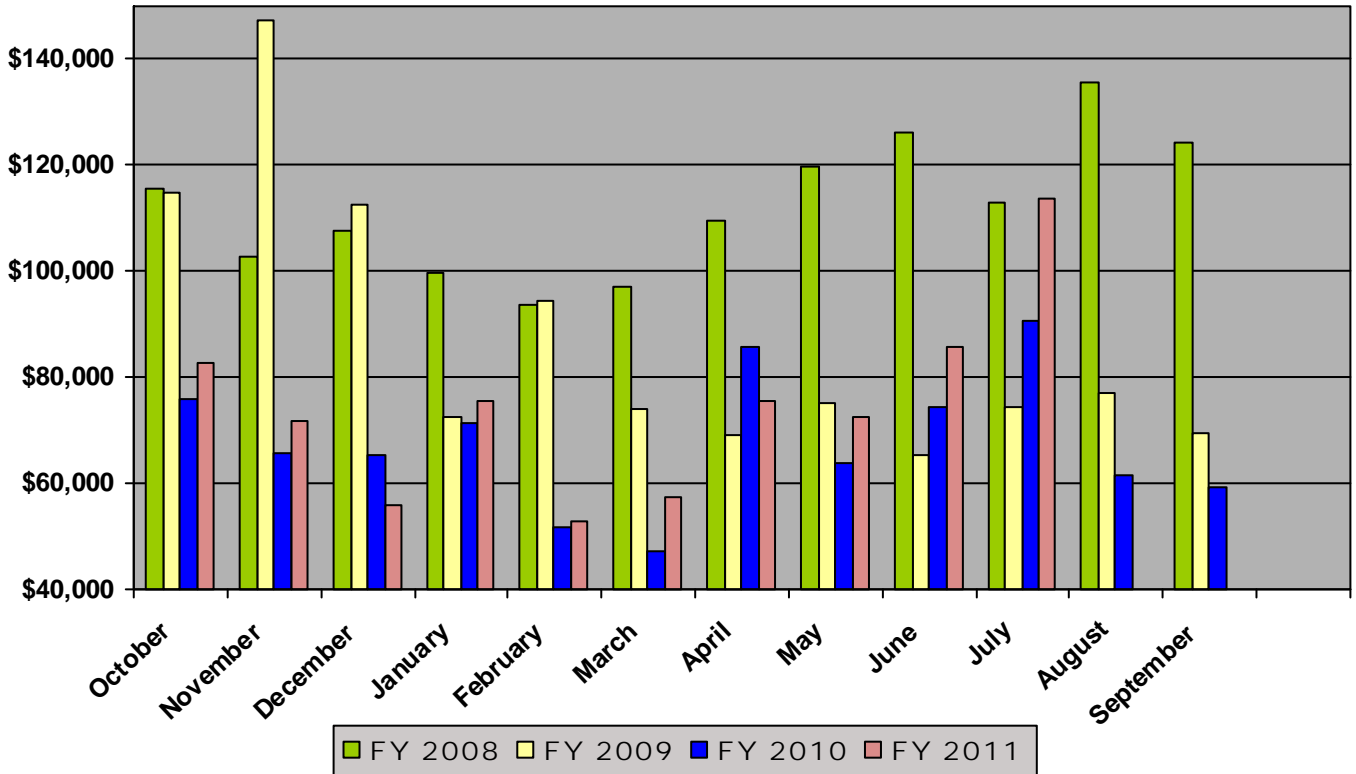
City	O&M	I&S	Total
Wylie	0.60085	0.29805	0.8989
Princeton	0.47088	0.25751	0.72839
Sache	0.53389	0.17193	0.70582
Anna	0.55423	0.09611	0.65033
Celina	0.58485	0.06015	0.645
Richardson	0.36281	0.27235	0.63516
Farmersville	0.45298	0.15709	0.61007
Melissa	0.434830	0.175170	0.61
McKinney	0.4065	0.179	0.5855
Murphy	0.31744	0.24756	0.565
Allen	0.40908	0.14492	0.554
Prosper	0.33474	0.18526	0.52

Sales Tax

Sales Tax is the third largest source of revenue to the City's General Fund, making up \$420,000 or 13% of total revenues. The City's portion of sales tax is actually split between the 4A and 4B corporations, making the total sales tax collected by the City approximately \$840,000. Staff anticipates a flat year, and thus no increase in sales tax collections.

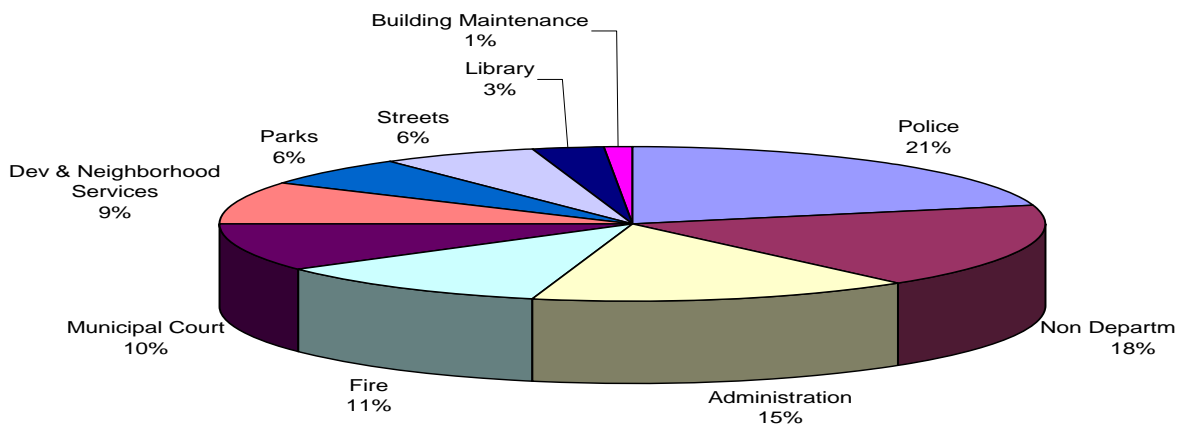
Sales tax, by its very nature, is a volatile revenue source, and the City understands the importance of not being too reliant on a volatile revenue source. There is a balancing act that is difficult to predict in revenue estimation, but the collective financial picture from the City is a stable one.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

GENERAL FUND Sales Tax Receipts Comparison to Previous Year



General Fund Expenditures

The General Fund budget, \$3,204,563 for FY 12, is approximately 1.5% more than the FY 11 budget and is prioritized as follows:



Function	General Fund Budget Total	Percentage of Total
Police	\$666,471	21%
Non Departmental	\$575,644	18%
Administration	\$439,051	15%
Fire	\$357,165	11%
Municipal Court	\$319,260	10%
Dev & Neighborhood Services	\$285,432	9%
Parks	\$203,733	6%
Streets	\$205,667	6%
Library	\$104,878	3%
Building Maintenance	\$47,262	1%

Personnel Services Overview

The total Personnel Services account for 49% of the General Fund budget. Since FY08, the City's personnel schedule has remained very stable, with only a few slight 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.

General Fund	FY 08	FY 09	FY 10	FY 11	FY 12
Administration	4.0	4.0	4.0	4.0	4.0
Building Maintenance	1.0	.5	0	0	0
Dev & Neighborhood Services	3.0	3.0	3.0	3.0	3.0
Fire	0.5	1.5	1.5	2.0	2.0
Library	2.5	2.5	2.0	2.0	2.0
Municipal Court	2.5	2.5	2.5	2.0	2.0
Parks	1.0	1.0	1.0	1.0	1.0
Police	13.5	13.0	13.5	13.5	13.5
Streets	1.0	1.0	1.0	1.0	1.0
General Fund Total	29	29	28.5	28.5	28.5

Operations Overview

The Operational line items cover all associated costs for providing services and conducting the normal course of business. The line items total 48% of the General Fund budget, an equivalent level with the previous year. Several service expansions are proposed in the FY12 budget, mainly those related to beautification and cleanliness within the community. TxDOT right of way mowing, street sweepings, and preventative maintenance programs are a few of the new programs being proposed this year to help meet City Council's priorities.

The City anticipated an increase in operational costs for the new City Hall to cover the cost of utilities, mowing, cleaning, and various service agreements. The utility estimates came in line with the estimates in the FY 11 budget, and the utility cost, the service agreements, mowing, and janitorial costs have been accounted for in the FY12 proposed budget.

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 FY12, 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 FY12 budget is proposing one Fire Department Command Vehicle and one replacement Police Patrol Vehicle.

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 FY12 budget did not anticipate any new capital projects being initiated due to the triggers in the individual plans not being met, and thus no budgetary impacts are contemplated at this point.

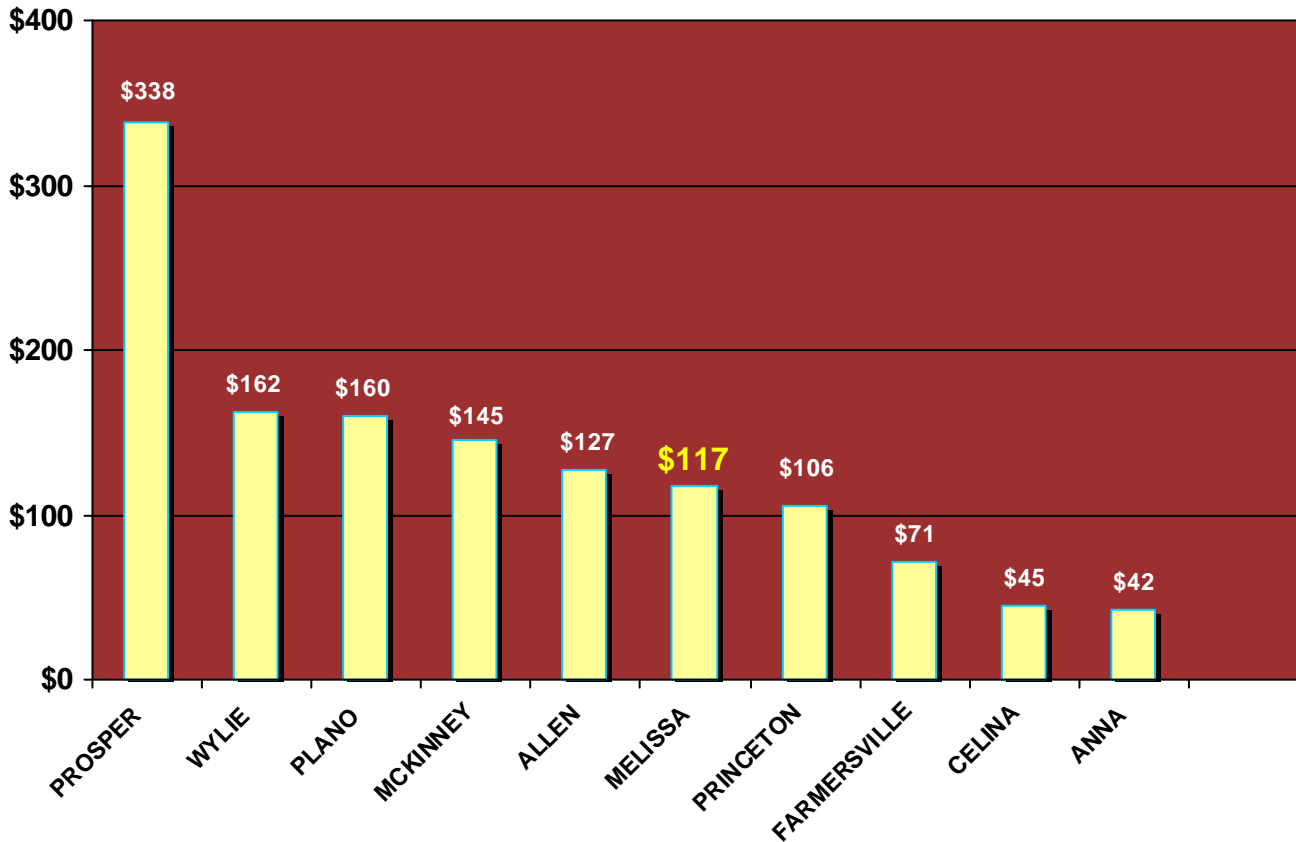
Debt Management

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 to fund a variety of city projects. The dollars associated with covering the City's debt payment constitutes \$1,174,026 in the General Debt Services Fund budget. Funding sources include general taxes, 4A and 4B contributions, and transfers from the TIF Fund.

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

2011 Annual Debt Per Capita Cost



Reserve Funds

The City will begin FY12 with approximately 131 days of operating Undesignated Fund Balance (UFB). In FY 12, it is recommended that the contribution to the reserve fund be reinstated as a buffer for future financial needs, and the proposed budget allocates approximately \$37,000 to this fund. The City's improved bond rating is a direct result of the growth of UFB and is important to protect.

Fund	Estimated Beginning Fund Balance	Projected Revenues	Projected Expenditures	Estimated Ending Fund Balance
General Fund	\$ 1,223,718	\$ 3,241,273	\$ 3,204,563	\$ 1,260,428

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 General Fund any and all funds contributed at such point in time as the TIF fund is self sustaining. For FY 12, the City will transfer \$150,000 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

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 FY 12, water sales are estimated to be approximately \$2,151,030 and wastewater revenues are estimated at \$702,162. 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 these increases will be 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 mild growth in meters in FY12 and assumes no increase in per meter usage.

Expenditures

The FY 12 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 Budget Total	Percentage of Total
Water	\$1,242,236	35%
Debt	\$1,096,562	31%
Wastewater	\$795,197	22%
Utility Billing	\$198,895	6%
Garbage	\$214,475	6%

Personnel Services Overview

Personnel Services account for 10% of the Enterprise Fund budget. The FY 12 budget has no new positions proposed.

Enterprise Fund	FY 10	FY 11	FY 12
Water	3.0	3.0	3.0
Wastewater	1.0	1.0	1.0
Utility Billing	3.0	3.0	3.0
Enterprise Fund Total	7.0	7.0	7.0

Operations Overview

The Operational line items cover all associated costs for providing services and conducting the normal course of business. The line items total 57% of the Water Fund budget, a slight increase over the previous year. No expansion of services or programs is proposed in the budget, and an emphasis of efficiencies will be the focus for departments in the FY 12 budget.

Capital Purchases/Improvements

Capital line items cover large, one time purchases or the cost for the payment for large pieces of equipment or vehicles over time. In FY 12, 1% of the Enterprise Fund budget is allocated to routine capital purchases. The FY 12 budget allocates funds to replace two Public Works trucks and to purchase a Hydro Excavator, which will assist the excavation during water/sewer line repairs/replacements. Hydro excavation is a method that combines pressurized water to cut and loosen soil with a high flow vacuum to quickly and safely remove material out of the excavation area. This method of excavation is nondestructive compared to traditional means, allowing a crew to access an underground location without damaging utilities such as water, sewer, gas pipelines, electric, and fiber optic cables. This manner of excavation causes less surface damage, reduces disruption of traffic and other surface activities, and can be easier and less expensive to repair.

This year represents the fourth year of the City's Capital Improvement Program. The ten year planning program will look over time and anticipated, plan, and construct the necessary improvements for the water and wastewater system. Due to the lack of growth in water meters in Melissa, no new capital projects are contemplated for FY12 unless those related to an economic development opportunity and approved by the City Council.

City of MELISSA			
FUND			
01 GENERAL FUND			
DETAILS			
LINE ITEMS	Actual 2009-2010	Budget 2010-2011	PROPOSED 2011-2012
Revenues			
TOTAL 01 ADMINSTRATIVE	\$ 2,626,871	\$ 2,567,742	\$ 2,465,238
TOTAL 02 DEVELOPMENT & NEIGHBORHOOD	\$ 245,178	\$ 126,950	\$ 218,150
TOTAL 04 PARKS & GROUNDS	\$ 45,310	\$ 44,921	\$ 46,421
TOTAL 05 MUNICIPAL COURTS	\$ 376,881	\$ 400,000	\$ 473,464
TOTAL 06 POLICE	\$ 9,722	\$ -	\$ -
TOTAL 08 FIRE DEPARTMENT	\$ 45,268	\$ 40,000	\$ 20,000
TOTAL 10 LIBRARY DEPARTMENT	\$ 24,632	\$ 21,500	\$ 18,000
Total General Fund Revenue	\$ 3,373,862	\$ 3,201,113	\$ 3,241,273
Expenses			
Non-Departmental	\$ 324,002	\$ 537,483	\$ 575,644
Administrative	\$ 708,319	\$ 501,739	\$ 439,051
Dev Services	\$ 351,119	\$ 245,537	\$ 285,432
Parks	\$ 189,542	\$ 217,674	\$ 203,733
Courts	\$ 290,555	\$ 287,604	\$ 319,260
Police	\$ 729,759	\$ 661,505	\$ 666,471
Street	\$ 143,530	\$ 173,335	\$ 205,667
Fire	\$ 425,844	\$ 381,190	\$ 357,165
Library	\$ 48,823	\$ 110,381	\$ 104,878
Bldg Maint	\$ 718	\$ 38,112	\$ 47,262
Total General Fund Expenditures	\$ 3,212,211	\$ 3,154,560	\$ 3,204,563
Excess (Loss) - Contribution to Fund Balance			\$ 36,710

City of MELISSA					
FUND					
01 GENERAL FUND					
DETAILS					
LINE ITEMS	Actual 2009-2010		Budget 2010-2011	Estimated 2010-2011	PROPOSED 2011-2012
Administrative					
4110 CURRENT PROPERTY TAXES	\$ 1,368,062		\$ 1,396,184	\$ 1,396,184	\$ 1,425,646
4120 DELINQUENT PROPERTY TAXES	\$ 39,941		\$ 40,000	\$ 40,000	\$ 40,000
4130 PENALTIES & INTEREST	\$ 19,093		\$ 20,000	\$ 20,000	\$ 20,000
4145 COLLIN COUNTY/CHILD SAFETY	\$ 2,406		\$ 0	\$ 2,000	\$ 2,000
4160 SALES TAX	\$ 406,061		\$ 420,000	\$ 420,000	\$ 420,000
4170 FRANCHISE FEES/TAXES	\$ 192,874		\$ 220,000	\$ 220,000	\$ 240,000
4210 LIQUOR TAX	\$ 0		\$ 0	\$ 0	\$ 0
4220 LEASE REVENUE	\$ 47,913		\$ 68,700	\$ 68,700	\$ 68,700
4225 BOND PROCEEDS/Grant	\$ 67,000		\$ 0	\$ 0	\$ 0
4315 TRANSFER IN	\$ 203,329		\$ 211,395	\$ 211,395	\$ 218,892
4330 INTEREST	\$ 221,621		\$ 65,000	\$ 30,000	\$ 30,000
4380 MISCELLANEOUS INCOME	\$ 58,572		\$ 0	\$ 36,825	\$ 0
Fund Balance Contribution			\$ 126,463	\$ -	\$ -
TOTAL 01 ADMINSTRATIVE	\$ 2,626,871		\$ 2,567,742	\$ 2,445,104	\$ 2,465,238
Development & Neighborhood Svcs					
4180 LICENSES & PERMITS	\$ 220,011		\$ 108,800	\$ 200,000	\$ 200,000
4190 PLATTING & DEVELOPMENT	\$ 25,167		\$ 18,150	\$ 18,150	\$ 18,150
TOTAL 02 DEVELOPMENT & NEIGHBORHOOD SVCS	\$ 245,178		\$ 126,950	\$ 218,150	\$ 218,150
Parks & Grounds					
xxxx Park Rental Fees	\$ 1,365			\$ 1,500	\$ 1,500
4345 PARK MAINTENANCE/SUPPORT	\$ 43,945		\$ 44,921	\$ 44,921	\$ 44,921
TOTAL 04 PARKS & GROUNDS	\$ 45,310		\$ 44,921	\$ 46,421	\$ 46,421
Municipal Courts					
4140 Court Fines	\$ 376,881		\$ 400,000	\$ 450,000	\$ 470,000
Transfer in Court Technology					\$ 1,700
Transfer in Court Security					\$ 1,764
TOTAL 05 MUNICIPAL COURTS	\$ 376,881		\$ 400,000	\$ 450,000	\$ 473,464
Police Department					
xxxx PD Drug/Seizure	\$ 8,024				
xxxx Law Enforcement Officer Stand/Training	\$ 1,114			\$ 1,171	
xxxx Police Reports	\$ 584		\$ -	\$ 500	\$ -
TOTAL 05 MUNICIPAL COURTS	\$ 9,722		\$ -	\$ 1,671	\$ -
Fire Department					
4185 FIRE DEPARTMENT INSURANCE REIMBURSE	\$ 1,500		\$ 5,000	\$ 5,000	\$ 5,000
4365 FIRE DEPT./COLLIN COUNTY	\$ 43,768		\$ 35,000	\$ 15,000	\$ 15,000
4990 GAIN/LOSS ON SALE OF FIXED ASSETS	\$ 0		\$ 0	\$ 0	\$ 0
TOTAL 08 FIRE DEPARTMENT	\$ 45,268		\$ 40,000	\$ 20,000	\$ 20,000
Library Department					
4385 MISCELLANEOUS INCOME/LIBRARY	\$ 1,423		\$ 0	\$ 3,595	\$ 2,000
4390 COLLIN COUNTY/LIBRARY	\$ 17,675		\$ 16,000	\$ 16,000	\$ 16,000
4410 LONE STAR GRANT/LIBRARY	\$ 5,534		\$ 5,500	\$ 4,501	\$ -
TOTAL 10 LIBRARY DEPARTMENT	\$ 24,632		\$ 21,500	\$ 24,096	\$ 18,000
Total General Fund Revenue	\$ 3,373,862		\$ 3,201,113	\$ 3,205,442	\$ 3,241,273

City of Melissa			
FUND	DEPARTMENT		
01 GENERAL FUND	00 NON-DEPARTMENTAL		
DETAILS			
LINE ITEMS	ACTUAL 2009-2010	BUDGET 2010-2011	Proposed 2011-2012
5110 Personnel Adjustments			\$ 65,000
5220 ANIMAL CONTROL	\$28,496	\$28,496	\$ 28,496
5230 APPRAISAL DISTRICT	\$13,256	\$13,547	\$ 13,307
5260 ENGINEERING	\$52,527	\$70,000	\$ 25,000
5290 SECURITY	\$0	\$1,500	\$ 1,764
5344 ECONOMIC DEVELOPMENT	\$0	\$25,000	\$ 25,000
5390 PROFESSIONAL SERVICES	\$12,280	\$16,000	\$ 12,500
5400 AUDIT FEES	\$0	\$14,000	\$ 10,500
5410 LEGAL FEES	\$102,458	\$100,000	\$ 50,000
5415 ENVIRONMENTAL SVCS	\$3,520	\$4,000	\$ 4,000
5420 INSURANCE - Work Comp, Prop, Gen Liab, Auto	\$64,280	\$85,000	\$ 80,000
5430 Telephone			\$ 13,877
5435 Cable and Internet Svcs			\$ 700
5436 COMPUTER EXPENSES	\$26,692	\$9,940	\$ 21,504
5438 COMPUTER HARDWARE/SOFTWARE	\$0	\$10,000	\$ -
5443 IT Computer Replacement - Depreciation			\$ 800
5470 Utilities			\$ 63,196
5511 CHAMBER OF COMMERCE EXPENSES	\$12,500	\$10,000	\$ 10,000
5610 CHILD ABUSE	\$2,677	\$0	\$ -
5611 ARTS OF COLLIN COUNTY	\$5,316	\$0	\$ -
5950 TRANSFER OUT to TIF	\$0	\$150,000	\$ 150,000
OPERATIONS	\$324,002	\$537,483	\$ 575,644
TOTAL 00 NON-DEPARTMENTAL	\$324,002	\$537,483	\$ 575,644

City of Melissa			
FUND	DEPARTMENT		
01 GENERAL FUND	01 ADMINSTRATIVE		
DETAILS			
LINE ITEMS	ACTUAL 2009-2010	BUDGET 2010-2011	Proposed 2011-2013
5110 SALARIES & WAGES	\$310,739	\$292,233	\$ 292,233
5145 LONGEVITY PAY	\$804	\$996	\$ 1,188
5150 SOCIAL SECURITY EXPENSE	\$16,851	\$18,118	\$ 18,192
5155 MEDICARE EXPENSE	\$4,145	\$4,237	\$ 4,255
5160 SUTA EXPENSE	\$737	\$756	\$ 288
5165 AFLAC EXPENSE	\$462	\$0	\$ -
5166 LONG TERM DISABILITY	\$432	\$480	\$ 485
5170 TMRS EXPENSE	\$19,104	\$17,709	\$ 12,368
5190 CONTRACT LABOR	\$0	\$0	\$ -
5195 DRUG SCREENING	\$0	\$0	\$ -
5442 CAR ALLOWANCE	\$6,000	\$6,000	\$ 6,000
5510 GROUP HEALTH INSURANCE	\$20,915	\$22,384	\$ 22,823
PERSONNEL	\$380,189	\$362,914	\$ 357,831
5196 MISC EMPLOYEE EXPENSE	\$3,384	\$2,000	\$ 2,000
5240 City Council Meals			\$ 3,000
5245 BOARDS AND COMMISSIONS	\$2,854	\$4,000	\$ 3,000
5250 ELECTION EXPENSE	\$5,087	\$5,000	\$ 10,000
5280 OFFICE SUPPLIES	\$4,978	\$4,000	\$ 3,000
5290 SECURITY	\$882	\$0	\$ -
5310 DUES & MEMBERSHIPS	\$4,588	\$3,255	\$ 7,548
5320 POSTAGE AND DELIVERY	\$3,150	\$4,000	\$ 2,000
5321 SHIPPING AND COURIER SVC	\$659	\$500	\$ 500
5330 PUBLICATIONS AND SUBSCRIPTIONS	\$1,284	\$35	\$ 717
5340 ADVERTISING & PROMOTIONS	\$3,026	\$3,500	\$ 2,500
5350 PRINTING AND REPRODUCTION	\$4,872	\$2,000	\$ 2,000
5351 NEWSLETTER	\$0	\$0	\$ -
5360 EQUIPMENT	\$0	\$0	\$ -
5361 EQUIPMENT RENTAL	\$4,261	\$6,332	\$ 6,690
5370 CONTRACT REPAIRS & MAINTENANCE	\$2,797	\$1,236	\$ -
5376 BLDG REPAIR & MAINTENANCE	\$17,291	\$0	\$ -
5390 PROFESSIONAL SERVICES	\$4,555	\$0	\$ -
5400 AUDIT FEES	\$14,000	\$0	\$ -
5405 PROPERTY TAXES	\$18,123	\$9,000	\$ -
5430 TELEPHONE	\$12,137	\$11,094	\$ 2,880
5432 WIRELESS TELEPHONE EXP	\$1,402	\$1,500	\$ 1,500
5435 INTERNET SERVICE	\$1,522	\$0	\$ 550
5436 COMPUTER EXPENSES	\$29,412	\$8,140	\$ 10,640
5439 BUSINESS MEALS	\$2,948	\$1,000	\$ 1,500
5440 TRAVEL EXPENSES	\$6,394	\$3,022	\$ 11,100
5441 MILEAGE REIMBURSEMENT	\$749	\$1,500	\$ 1,000
5450 UNIFORMS	\$631	\$0	\$ 600
5460 TRAINING	\$3,787	\$1,515	\$ 3,795
5470 UTILITIES	\$29,896	\$63,196	\$ -
5550 SUPPLIES	\$6,526	\$2,000	\$ 2,000
5573 COLLIN COUNTY FILING FEE	\$304	\$1,000	\$ 1,000
5574 DOCUMENT MANAGEMENT	\$11,800	\$0	\$ -
5580 OTHER EXPENSE	\$0	\$0	\$ -
5950 TRANSFER OUT	\$124,831	\$0	\$ -
OPERATIONS	\$328,130	\$138,825	\$ 79,520
5443 IT Computer Replacement - Depreciation	\$0	\$0	\$ 1,700
DEPRECIATION	\$0	\$0	\$ 1,700
5910 CAPITAL OUTLAY	\$0	\$0	\$0
CAPITAL	\$0	\$0	\$0
TOTAL 01 ADMINSTRATIVE	\$708,319	\$501,739	\$ 439,051

City of Melissa			
FUND	DEPARTMENT		
01 GENERAL FUND	02 DEVELOPMENT & NEIGHBORHOOD SV		
DETAILS			
LINE ITEMS	ACTUAL 2009-2010	BUDGET 2010-2011	Proposed 2011-2012
5110 SALARIES & WAGES	\$119,781	\$119,737	\$ 119,737
5145 LONGEVITY PAY	\$572	\$716	\$ 860
5150 SOCIAL SECURITY EXPENSE	\$7,117	\$7,424	\$ 7,477
5155 MEDICARE EXPENSE	\$1,019	\$1,736	\$ 1,749
5160 SUTA EXPENSE	\$0	\$567	\$ 216
5166 LONG TERM DISABILITY	\$0	\$216	\$ 216
5170 TMRS EXPENSE	\$7,496	\$7,256	\$ 5,083
5190 CONTRACT LABOR	\$0	\$0	\$ -
5195 DRUG SCREENING	\$0	\$0	\$ -
5510 GROUP HEALTH INSURANCE	\$14,806	\$15,854	\$ 15,527
PERSONNEL	\$150,791	\$153,506	\$ 150,865
5261 DEVELOPMENT PROJECT ENG. FEES	\$80,625	\$18,150	\$ 18,150
5270 INSPECTIONS	\$97,258	\$55,000	\$ 100,000
5280 OFFICE SUPPLIES	\$909	\$1,000	\$ 1,000
5310 DUES & MEMBERSHIPS	\$296	\$331	\$ 456
5320 POSTAGE AND DELIVERY	\$419	\$750	\$ 500
5330 PUBLICATIONS AND SUBSCRIPTIONS	\$185	\$750	\$ 750
5350 PRINTING AND REPRODUCTION	\$0	\$1,500	\$ 500
5361 EQUIPMENT RENTAL	\$2,189	\$2,100	\$ 2,100
5370 CONTRACT REPAIRS & MAINTENANCE	\$1,046	\$1,100	\$ 600
5375 VEHICLE REPAIR & MAINTENANCE	\$1,622	\$2,400	\$ 1,500
5376 BLDG REPAIR & MAINTENANCE	\$1,614	\$0	\$ -
5385 VEHICLE FUEL	\$534	\$750	\$ 1,000
5430 TELEPHONE	\$6,603	\$3,800	\$ 2,304
5432 WIRELESS TELEPHONE EXP	\$524	\$500	\$ 500
5436 COMPUTER EXPENSES	\$3,583	\$2,700	\$ 2,700
5440 TRAVEL EXPENSES	\$354	\$1,200	\$ 1,200
5450 UNIFORMS	\$177	\$0	\$ 240
5470 UTILITIES	\$2,390	\$0	\$ -
OPERATIONS	\$200,328	\$92,031	\$ 133,500
5443 IT Computer Replacement - Depreciation	\$0	\$0	\$ 1,067
DEPRECIATION	\$0	\$0	\$ 1,067
5910 CAPITAL OUTLAY	\$0	\$0	\$ -
CAPITAL	\$0	\$0	\$ -
TOTAL 02 DEVELOPMENT & NEIGHBORHOOD SVCS	\$351,119	\$245,537	\$ 285,432

City of Melissa			
FUND	DEPARTMENT		
01 GENERAL FUND	04 PARKS & GROUNDS		
DETAILS			
LINE ITEMS	ACTUAL 2009-2010	BUDGET 2010-2011	Proposed 2011-2012
5110 SALARIES & WAGES	\$34,070	\$34,076	\$ 34,076
5115 SALARIES - OVERTIME	\$541	\$1,750	\$ 1,750
5145 LONGEVITY PAY	\$68	\$116	\$ 164
5150 SOCIAL SECURITY EXPENSE	\$1,864	\$2,221	\$ 2,231
5155 MEDICARE EXPENSE	\$436	\$519	\$ 522
5160 SUTA EXPENSE	\$189	\$189	\$ 72
5166 LONG TERM DISABILITY	\$62	\$60	\$ 60
5170 TMRS EXPENSE	\$2,155	\$2,171	\$ 1,517
5190 CONTRACT LABOR	\$0	\$0	\$ -
5195 DRUG SCREENING	\$0	\$0	\$ -
5510 GROUP HEALTH INSURANCE	\$3,573	\$3,904	\$ 3,978
PERSONNEL	\$42,958	\$45,007	\$ 44,370
5360 EQUIPMENT	\$428	\$500	\$ 500
5370 CONTRACT REPAIRS & MAINTENANCE	\$71,554	\$89,717	\$ 84,030
5375 VEHICLE REPAIR & MAINTENANCE	\$1,414	\$1,700	\$ 1,000
5377 LEASE/RENT EXPENSE	\$0	\$0	\$ -
5385 VEHICLE FUEL	\$2,283	\$1,750	\$ 2,000
5432 WIRELESS TELEPHONE EXP	\$524	\$550	\$ 550
5441 MILEAGE REIMBURSEMENT	\$30	\$0	\$ -
5450 UNIFORMS	\$220	\$250	\$ 250
5460 TRAINING	\$0	\$0	\$ -
5470 UTILITIES	\$62,975	\$53,000	\$ 53,000
5501 ZADOW PARK - PHASE II	\$0	\$0	\$ -
5502 BOB MILLER PARK PHASE II	\$0	\$0	\$ -
5503 HUNTER'S RIDGE PARK	\$0	\$0	\$ -
5505 PARK EXPENSES	\$0	\$0	\$ 3,500
5550 SUPPLIES	\$7,156	\$25,200	\$ 14,000
OPERATIONS	\$146,584	\$172,667	\$ 158,830
5443 IT Computer Replacement - Depreciation	\$0	\$0	\$ 533
DEPRECIATION	\$0	\$0	\$ 533
5910 CAPITAL OUTLAY	\$0	\$0	\$ -
CAPITAL	\$0	\$0	\$ -
TOTAL 04 PARKS & GROUNDS	\$189,542	\$217,674	\$ 203,733

City of Melissa			
FUND	DEPARTMENT		
01 GENERAL FUND	05 MUNICIPAL COURTS		
DETAILS			
LINE ITEMS	ACTUAL 2009-2010	BUDGET 2010-2011	Proposed 2011-2012
5110 SALARIES & WAGES	\$103,276	\$102,251	\$ 105,929
5115 SALARIES - OVERTIME	\$2,252	\$2,500	\$ 2,500
5145 LONGEVITY PAY	\$524	\$620	\$ 248
5150 SOCIAL SECURITY EXPENSE	\$6,121	\$6,495	\$ 6,738
5155 MEDICARE EXPENSE	\$1,432	\$1,519	\$ 1,576
5160 SUTA EXPENSE	\$586	\$567	\$ 216
5166 LONG TERM DISABILITY	\$244	\$180	\$ 210
5170 TMRS EXPENSE	\$6,627	\$6,348	\$ 4,581
5190 CONTRACT LABOR	\$0	\$0	\$ -
5510 GROUP HEALTH INSURANCE	\$12,061	\$19,669	\$ 20,654
PERSONNEL	\$133,123	\$140,149	\$ 142,652
5280 OFFICE SUPPLIES	\$1,285	\$1,500	\$ 3,755
5290 SECURITY	\$0	\$0	\$ -
5310 DUES & MEMBERSHIPS	\$380	\$215	\$ 355
5320 POSTAGE AND DELIVERY	\$453	\$2,000	\$ 1,200
5335 CREDIT CARD CHARGES	\$2,990	\$3,000	\$ 4,000
5390 PROFESSIONAL SERVICES	\$2,746	\$0	\$ -
5395 LICENSE FEES	\$0	\$75	\$ 75
5410 LEGAL FEES	\$0	\$0	\$ -
5430 TELEPHONE	\$2,640	\$2,800	\$ 1,728
5431 BEEPER SERVICE	\$65	\$65	\$ 65
5436 COMPUTER EXPENSES	\$6,527	\$1,500	\$ 1,930
5440 TRAVEL EXPENSES	\$0	\$1,500	\$ 700
5460 TRAINING	\$895	\$800	\$ 500
5570 STATE COURT COST	\$134,506	\$120,000	\$ 120,000
5571 FINES - COLLECTION EXPENSE	\$0	\$0	\$ 33,600
5572 DISPOSITION SERVICES	\$1,176	\$2,000	\$ 2,000
5575 INMATE BOARDING EXPENSE	\$3,769	\$12,000	\$ 5,000
OPERATIONS	\$157,432	\$147,455	\$ 174,908
5443 IT Computer Replacement - Depreciation	\$0	\$0	\$ 1,700
DEPRECIATION	\$0	\$0	\$ 1,700
5910 CAPITAL OUTLAY	\$0	\$0	\$0
CAPITAL	\$0	\$0	\$0
TOTAL 05 MUNICIPAL COURTS	\$290,555	\$287,604	\$ 319,260

City of Melissa			
FUND	DEPARTMENT		
01 GENERAL FUND	06 POLICE DEPARTMENT		
DETAILS			
LINE ITEMS	ACTUAL 2009-2010	BUDGET 2010-2011	Proposed 2011-2012
5110 SALARIES & WAGES	\$372,311	\$399,574	\$ 399,574
5115 SALARIES - OVERTIME	\$32,824	\$14,000	\$ 14,000
5145 LONGEVITY PAY	\$1,856	\$2,192	\$ 2,528
5150 SOCIAL SECURITY EXPENSE	\$24,043	\$25,766	\$ 25,798
5155 MEDICARE EXPENSE	\$5,623	\$6,026	\$ 6,033
5160 SUTA EXPENSE	\$1,765	\$1,890	\$ 1,890
5166 LONG TERM DISABILITY	\$586	\$684	\$ 706
5170 TMRS EXPENSE	\$24,554	\$25,062	\$ 17,539
5194 PSYCHOLOGICAL SCREEN	\$100	\$200	\$ 400
5195 DRUG SCREENING	\$160	\$300	\$ 400
5510 GROUP HEALTH INSURANCE	\$43,535	\$52,094	\$ 60,831
PERSONNEL	\$507,357	\$527,788	\$ 529,700
5196 MISC EMPLOYEE EXPENSE	\$160	\$150	\$ 200
5280 OFFICE SUPPLIES	\$2,521	\$3,500	\$ 3,000
5290 SECURITY	\$1,257	\$0	\$ -
5310 DUES & MEMBERSHIPS	\$788	\$525	\$ 540
5320 POSTAGE AND DELIVERY	\$415	\$1,100	\$ 700
5321 SHIPPING AND COURIER SVC	\$120	\$225	\$ 225
5330 PUBLICATIONS AND SUBSCRIPTIONS	\$2,055	\$2,204	\$ 2,226
5340 ADVERTISING & PROMOTIONS	\$0	\$100	\$ 100
5341 PROMOTIONAL MATERIALS	\$374	\$1,800	\$ 1,800
5350 PRINTING AND REPRODUCTION	\$1,440	\$1,800	\$ 1,800
5355 PUBLIC EDUCATION	\$0	\$0	\$ 1,000
5360 EQUIPMENT	\$0	\$0	\$ 295
5370 CONTRACT REPAIRS & MAINTENANCE	\$1,149	\$684	\$ 684
5375 VEHICLE REPAIR & MAINTENANCE	\$25,462	\$12,500	\$ 12,500
5376 BLDG REPAIR & MAINTENANCE	\$3,435	\$0	\$ -
5385 VEHICLE FUEL	\$27,818	\$25,000	\$ 27,000
5395 LICENSE FEES	\$395	\$395	\$ 824
5430 TELEPHONE	\$5,711	\$4,700	\$ 2,880
5431 BEEPER SERVICE	\$435	\$0	\$ -
5432 WIRELESS TELEPHONE EXP	\$5,108	\$4,400	\$ 4,500
5435 INTERNET SERVICE	\$0	\$0	\$ -
5436 COMPUTER EXPENSES	\$20,640	\$3,112	\$ 5,446
5440 TRAVEL EXPENSES	\$105	\$1,275	\$ 2,000
5441 MILEAGE REIMBURSEMENT	\$293	\$500	\$ 500
5450 UNIFORMS	\$7,328	\$6,705	\$ 5,190
5460 TRAINING	\$913	\$2,854	\$ 2,365
5470 UTILITIES	\$3,807	\$0	\$ -
5550 Materials and SUPPLIES	\$1,493	\$2,940	\$ 1,405
5576 NATIONAL NIGHT OUT	\$0	\$0	\$ -
5600 DISPATCHING EXPENSE	\$30,347	\$22,819	\$ 20,741
5610 CHILD ABUSE	\$0	\$2,677	\$ 2,677
OPERATIONS	\$143,569	\$101,965	\$ 100,598
5443 IT Computer Replacement - Depreciation	\$0	\$0	\$ 2,700
DEPRECIATION	\$0	\$0	\$ 2,700
5530 CAPITAL OUTLAY VEHICLE	\$78,833	\$31,752	\$ 33,473
5910 CAPITAL OUTLAY	\$0	\$0	\$ -
CAPITAL	\$78,833	\$31,752	\$ 33,473
TOTAL 06 POLICE DEPARTMENT	\$729,759	\$661,505	\$ 666,471

City of Melissa			
FUND	DEPARTMENT		
01 GENERAL FUND	07 STREET DEPARTMENT		
DETAILS			
LINE ITEMS	ACTUAL 2009-2010	BUDGET 2010-2011	Proposed 2011-2012
5110 SALARIES & WAGES	\$30,745	\$32,760	\$ 32,760
5115 SALARIES - OVERTIME	\$1,843	\$1,000	\$ 1,000
5145 LONGEVITY PAY	\$68	\$0	\$ -
5150 SOCIAL SECURITY EXPENSE	\$1,811	\$2,093	\$ 2,093
5155 MEDICARE EXPENSE	\$424	\$490	\$ 490
5160 SUTA EXPENSE	\$285	\$189	\$ 72
5166 LONG TERM DISABILITY	\$23	\$0	\$ 60
5170 TMRS EXPENSE	\$2,055	\$2,046	\$ 1,215
5510 GROUP HEALTH INSURANCE	\$5,241	\$8,279	\$ 5,477
PERSONNEL	\$42,495	\$46,857	\$ 43,167
5280 OFFICE SUPPLIES	\$0	\$0	\$ -
5360 EQUIPMENT	\$3,500	\$2,000	\$ 2,000
5361 EQUIPMENT RENTAL	\$0	\$1,000	\$ 2,000
5370 CONTRACT REPAIRS & MAINTENANCE	\$1,893	\$10,000	\$ 27,000
5375 VEHICLE REPAIR & MAINTENANCE	\$716	\$1,000	\$ 1,500
5385 VEHICLE FUEL	\$744	\$500	\$ 1,600
5432 WIRELESS TELEPHONE EXP	\$816	\$528	\$ 700
5441 MILEAGE REIMBURSEMENT	\$150	\$200	\$ 200
5450 UNIFORMS	\$597	\$250	\$ -
5470 UTILITIES	\$67,294	\$68,000	\$ 68,000
5550 SUPPLIES	\$3,818	\$1,000	\$ 5,000
5640 STREET REPAIRS	\$15,983	\$40,000	\$ 50,000
5650 STREET SIGNS	\$5,524	\$2,000	\$ 4,500
OPERATIONS	\$101,035	\$126,478	\$ 162,500
5443 IT Computer Replacement - Depreciation	\$0	\$0	\$ -
DEPRECIATION	\$0	\$0	\$ -
5910 CAPITAL OUTLAY	\$0	\$0	\$ -
CAPITAL	\$0	\$0	\$0
TOTAL 07 STREET DEPARTMENT	\$143,530	\$173,335	\$ 205,667

City of Melissa			
FUND	DEPARTMENT		
01 GENERAL FUND	08 FIRE DEPARTMENT		
DETAILS			
LINE ITEMS	ACTUAL 2009-2010	BUDGET 2010-2011	Proposed 2011-2012
5110 SALARIES & WAGES	\$82,936	\$98,000	\$ 102,000
5111 EMPLOYEE INCENTIVE COMPENSATION	\$0	\$1	\$ -
5145 LONGEVITY PAY	\$0	\$88	\$ 56
5150 SOCIAL SECURITY EXPENSE	\$5,107	\$5,476	\$ 6,324
5155 MEDICARE EXPENSE	\$1,194	\$1,421	\$ 1,479
5160 SUTA EXPENSE	\$387	\$378	\$ 144
5166 LONG TERM DISABILITY	\$114	\$163	\$ 212
5170 TMRS EXPENSE	\$5,388	\$5,939	\$ 3,674
5190 CONTRACT LABOR	\$0	\$0	\$ -
5195 DRUG SCREENING	\$30	\$0	\$ -
5442 CAR ALLOWANCE	\$3,600	\$3,600	\$ -
5510 GROUP HEALTH INSURANCE	\$8,241	\$16,624	\$ 16,802
PERSONNEL	\$106,997	\$131,689	\$ 130,691
5280 OFFICE SUPPLIES	\$905	\$2,000	\$ 1,500
5310 DUES & MEMBERSHIPS	\$1,712	\$2,972	\$ 2,345
5320 POSTAGE AND DELIVERY	\$40	\$75	\$ 75
5321 SHIPPING AND COURIER SVC	\$137	\$135	\$ 100
5330 PUBLICATIONS AND SUBSCRIPTIONS	\$1,135	\$636	\$ 560
5340 ADVERTISING & PROMOTIONS	\$0	\$0	\$ -
5342 BUSINESS PROMOTIONS/ASSISTANCE	\$0	\$0	\$ -
5350 PRINTING AND REPRODUCTION	\$0	\$300	\$ 300
5355 PUBLIC EDUCATION	\$726	\$550	\$ 2,000
5360 EQUIPMENT	\$40,303	\$21,150	\$ 19,400
5370 CONTRACT REPAIRS & MAINTENANCE	\$4,821	\$4,801	\$ 5,045
5375 VEHICLE REPAIR & MAINTENANCE	\$4,273	\$8,700	\$ 8,000
5376 BLDG REPAIR & MAINTENANCE	\$3,577	\$5,782	\$ 1,502
5385 VEHICLE FUEL	\$4,067	\$3,500	\$ 6,000
5390 PROFESSIONAL SERVICES	\$0	\$300	\$ -
5395 LICENSE FEES	\$0	\$0	\$ -
5420 INSURANCE	\$3,077	\$3,770	\$ 10,000
5430 TELEPHONE	\$6,063	\$6,400	\$ 5,188
5431 BEEPER SERVICE	\$1,761	\$2,100	\$ 2,500
5432 WIRELESS TELEPHONE EXP	\$1,366	\$1,920	\$ 1,200
5436 COMPUTER EXPENSES	\$6,423	\$0	\$ 1,945
5439 BUSINESS MEALS	\$968	\$1,500	\$ 800
5440 TRAVEL EXPENSES	\$425	\$1,500	\$ 1,500
5441 MILEAGE REIMBURSEMENT	\$847	\$300	\$ -
5450 UNIFORMS	\$1,861	\$4,250	\$ 4,000
5460 TRAINING	\$3,780	\$3,000	\$ 7,000
5470 UTILITIES	\$10,635	\$10,000	\$ 12,000
5490 AMBULANCE CONTRACT SERVICES	\$58,121	\$60,446	\$ 63,468
5550 SUPPLIES	\$218	\$0	\$ 500
5551 MEDICAL SUPPLIES	\$3,430	\$4,500	\$ 2,000
5552 REHAB SUPPLIES	\$1,419	\$1,200	\$ 1,250
5553 FIRE SUPPLIES	\$672	\$1,250	\$ 1,500
5615 FIRE STATION CONSTRUCTION	\$0	\$0	\$ -
5618 CONDEMNED PROPERTY DEMOLITION	\$0	\$0	\$ -
OPERATIONS	\$162,762	\$153,037	\$ 161,678
5443 IT Computer Replacement - Depreciation	\$0	\$0	\$ 1,133
DEPRECIATION	\$0	\$0	\$ 1,133
5530 CAPITAL OUTLAY VEHICLE	\$156,085	\$56,463	\$ 63,663
5910 CAPITAL OUTLAY	\$0	\$40,000	\$ -
CAPITAL	\$156,085	\$96,463	\$ 63,663
TOTAL 08 FIRE DEPARTMENT	\$425,844	\$381,190	\$ 357,165

City of Melissa			
FUND	DEPARTMENT		
01 GENERAL FUND	10 LIBRARY DEPARTMENT		
DETAILS			
LINE ITEMS	ACTUAL 2009-2010	BUDGET 2010-2011	Proposed 2011-2012
5110 SALARIES & WAGES	\$27,462	\$68,115	\$ 65,608
5115 SALARIES - OVERTIME	\$59	\$0	\$ -
5145 LONGEVITY PAY	\$808	\$904	\$ 188
5150 SOCIAL SECURITY EXPENSE	\$1,685	\$4,223	\$ 4,079
5155 MEDICARE EXPENSE	\$394	\$988	\$ 954
5160 SUTA EXPENSE	\$55	\$378	\$ 216
5166 LONG TERM DISABILITY	\$50	\$120	\$ 49
5170 TMRS EXPENSE	\$2,084	\$4,128	\$ 2,773
5190 CONTRACT LABOR	\$0	\$0	\$ -
5195 DRUG SCREENING	\$0	\$0	\$ -
5510 GROUP HEALTH INSURANCE	\$4,161	\$9,825	\$ 5,975
PERSONNEL	\$36,758	\$88,681	\$ 79,843
5280 OFFICE SUPPLIES	\$315	\$500	\$ 2,400
5310 DUES & MEMBERSHIPS	\$0	\$350	\$ 478
5320 POSTAGE AND DELIVERY	\$0	\$0	\$ 36
5330 PUBLICATIONS AND SUBSCRIPTIONS	\$0	\$50	\$ 1,357
5360 EQUIPMENT	\$0	\$0	\$ 1,400
5376 BLDG REPAIR & MAINTENANCE	\$0	\$0	\$ -
5395 LICENSE FEES	\$0	\$650	\$ 666
5420 INSURANCE	\$0	\$0	\$ -
5430 TELEPHONE	\$848	\$3,800	\$ 5,400
5435 INTERNET SERVICE	\$580	\$0	\$ -
5436 COMPUTER EXPENSES	\$4,459	\$3,000	\$ -
5440 TRAVEL EXPENSES	\$0	\$0	\$ -
5441 MILEAGE REIMBURSEMENT	\$0	\$0	\$ 190
5450 UNIFORMS	\$0	\$0	\$ 200
5460 TRAINING	\$0	\$0	\$ 300
5470 UTILITIES	\$971	\$0	\$ -
5550 SUPPLIES	\$0	\$350	\$ 475
5554 LONE STAR GRANT PURCHASES	\$4,105	\$5,500	\$ -
5556 LIBRARY INVENTORY PURCHASES	\$787	\$7,500	\$ 10,000
5557 GATES HUG LIBRARY GRANT	\$0	\$0	\$ -
OPERATIONS	\$12,065	\$21,700	\$ 22,902
5443 IT Computer Replacement - Depreciation	\$0	\$0	\$ 2,133
DEPRECIATION	\$0	\$0	\$ 2,133
5910 CAPITAL OUTLAY	\$0	\$0	\$ -
CAPITAL	\$0	\$0	\$ -
TOTAL 10 LIBRARY DEPARTMENT	\$48,823	\$110,381	\$ 104,878

City of Melissa			
FUND	DEPARTMENT		
01 GENERAL FUND	11 BUILDING MAINTENANCE		
DETAILS			
LINE ITEMS	ACTUAL 2009-2010	BUDGET 2010-2011	Proposed 2011-2012
5110 SALARIES & WAGES	\$0	\$0	\$0
5115 SALARIES - OVERTIME	\$0	\$0	\$0
5145 LONGEVITY PAY	\$0	\$0	\$0
5150 SOCIAL SECURITY EXPENSE	\$0	\$0	\$0
5155 MEDICARE EXPENSE	\$0	\$0	\$0
5160 SUTA EXPENSE	\$0	\$0	\$0
5170 TMRS EXPENSE	\$0	\$0	\$0
5510 GROUP HEALTH INSURANCE	\$0	\$0	\$0
PERSONNEL	\$0	\$0	\$0
5280 OFFICE SUPPLIES	\$0	\$0	\$ -
5360 EQUIPMENT	\$0	\$0	\$ -
5370 CONTRACT REPAIRS & MAINTENANCE	\$0	\$3,500	\$ 3,500
5375 VEHICLE REPAIR & MAINTENANCE	\$0	\$0	\$ -
5376 BLDG REPAIR & MAINTENANCE	\$517	\$32,112	\$ 41,262
5385 VEHICLE FUEL	\$0	\$0	\$ -
5395 LICENSE FEES	\$0	\$0	\$ -
5432 WIRELESS TELEPHONE EXP	\$0	\$0	\$ -
5440 TRAVEL EXPENSES	\$0	\$0	\$ -
5441 MILEAGE REIMBURSEMENT	\$0	\$0	\$ -
5450 UNIFORMS	\$0	\$0	\$ -
5470 UTILITIES	\$0	\$0	\$ -
5550 SUPPLIES	\$201	\$2,500	\$ 2,500
OPERATIONS	\$718	\$38,112	\$ 47,262
5443 IT Computer Replacement - Depreciation	\$0	\$0	\$ -
DEPRECIATION	\$0	\$0	\$ -
5530 CAPITAL OUTLAY VEHICLE	\$0	\$0	\$0
CAPITAL	\$0	\$0	\$0
TOTAL 11 BUILDING MAINTENANCE	\$718	\$38,112	\$ 47,262

City of Melissa			
Melissa Tax Increment Financing Zone #1 Fund			
Annual Report for FY12 (projected)			
			2011-2012
Beginning Fund Balance (estimated)			381,807.98
Revenues			
	4110	Current Property Taxes - levy	109,681.81
		County's Participation - Property Taxes (2010) - levy	21,576.75
		Interest Income	3,000.00
		Transfer from General Fund	150,000.00
		Total Revenues	284,258.56
Expenditures			
		Town Center construction costs	-
		Professional Services	-
Debt Service			
		Transfer to Debt Service on 2006 Cert of Obligation - Principal	25,000.00
		Transfer to Debt Service on 2006 Cert of Obligation - Interest	21,745.00
		Transfer to Debt Service on 2009 Combo Tax and Rev CO - Principal	
		Transfer to Debt Service on 2009 Combo Tax and Rev CO - Interest	396,618.76
		Total TIF Expenditures	443,363.76
		Revenues less Expenditures	(159,105.20)
		Ending Fund Balance	222,702.78
		Tax Increment Base Appraised Value - 2005 Certified Value	13,583,109
		Tax Increment Appraised Value for 2010	31,563,733
		Tax Increment Captured Appraised Value for 2010	17,980,624
		City of Melissa Tax Rate for 2011 (100% participation)	.61/\$100 valuation
		Collin County Tax Rate for 2011 (50% participation)	.24/\$100 valuation

City of MELISSA

02 WATER FUND SUMMARY

ORGUNIT / DIVISION	ACTUAL 2009-2010	BUDGET 2010-2011	Revised 2010-2011	PROPOSED 2011-2012
Water Sales	\$ 1,427,711	\$ 1,854,477	\$ 1,892,631	\$ 2,151,030
Sewer Treatment	\$ 460,111	\$ 613,921	\$ 606,819	\$ 702,162
Water Tap Fees	\$ 228,000	\$ 108,000	\$ 108,000	\$ -
Sewer Tap Fees	\$ 226,000	\$ -	\$ -	\$ -
Garbage Sales	\$ 158,303	\$ 178,265	\$ 179,645	\$ 164,615
Other Revenue	\$ 239,507	\$ 45,000	\$ 342,969	\$ 351,516
Interest	\$ 39,018	\$ 10,000	\$ 5,000	\$ 5,000
Transfer in 4A/4B participation	\$ 229,988	\$ 225,982	\$ 225,982	\$ 226,788
Transfer in from CIP Reserve		\$ -		\$ -
TOTAL REVENUES	\$ 3,008,638	\$ 3,035,645	\$ 3,361,046	\$ 3,601,111
Water Department	\$ 1,119,458	\$ 1,163,252	\$ 1,123,902	\$ 1,242,236
Debt Service	\$ 847,211	\$ 948,706	\$ 931,304	\$ 1,096,562
Sewer Department	\$ 726,537	\$ 548,553	\$ 780,236	\$ 795,197
Garbage Department	\$ 209,762	\$ 178,265	\$ 227,280	\$ 214,475
Utility Billing Department	\$ 186,454	\$ 183,928	\$ 199,429	\$ 198,281
TOTAL EXPENDITURES	\$ 3,089,422	\$ 3,022,704	\$ 3,262,151	\$ 3,546,751

City of Melissa	
FUND	DEPARTMENT
02 WATER FUND	14 WATER DEPARTMENT
DETAILS	

LINE ITEMS	ACTUAL 2009-2010	BUDGET 2010-2011	Proposed 2011-12
5110 SALARIES & WAGES	\$ 140,664	\$142,177	\$ 168,726
5115 SALARIES - OVERTIME	\$ 22,846	\$15,000	\$ 15,000
5145 LONGEVITY PAY	\$ 624	\$816	\$ 812
5150 SOCIAL SECURITY EXPENSE	\$ 9,889	\$9,745	\$ 10,511
5155 MEDICARE EXPENSE	\$ 2,313	\$2,279	\$ 2,458
5160 SUTA EXPENSE	\$ 756	\$756	\$ 288
5166 LONG TERM DISABILITY	\$ 245	\$20	\$ 242
5170 TMRS EXPENSE	\$ 10,240	\$9,525	\$ 7,146
5190 CONTRACT LABOR	\$ 0	\$ 0	\$ -
5195 DRUG SCREENING	\$ 70	\$500	\$ 500
5510 GROUP HEALTH INSURANCE	\$ 23,761	\$21,195	\$ 17,427
PERSONNEL	\$ 211,408	\$202,013	\$ 223,110
5260 ENGINEERING	\$ 65,256	\$85,000	\$ 40,000
5270 INSPECTIONS	\$ 50	\$1,500	\$ 1,500
5280 OFFICE SUPPLIES	\$ 641	\$1,500	\$ 1,500
5310 DUES & MEMBERSHIPS	\$ 1,092	\$300	\$ 500
5320 POSTAGE AND DELIVERY	\$ 0	\$ 0	\$ 150
5321 SHIPPING AND COURIER SVC	\$ 29	\$ 0	\$ -
5330 PUBLICATIONS AND SUBSCRIPTIONS	\$ 102	\$300	\$ -
5335 CREDIT CARD CHARGES	\$ 0	\$ 0	\$ -
5350 PRINTING AND REPRODUCTION	\$ 245	\$500	\$ 500
5360 EQUIPMENT	\$ (3,958)	\$3,000	\$ 3,000
5361 EQUIPMENT RENTAL	\$ 802	\$2,000	\$ 3,000
5370 CONTRACT REPAIRS & MAINTENANCE	\$ 41,294	\$30,000	\$ 30,000
5375 VEHICLE REPAIR & MAINTENANCE	\$ 7,912	\$4,000	\$ 4,500
5376 BLDG REPAIR & MAINTENANCE	\$ 4,350	\$1,000	\$ 6,564
5385 VEHICLE FUEL	\$ 8,925	\$6,000	\$ 8,000
5390 PROFESSIONAL SERVICES	\$ 20,974	\$19,200	\$ 19,200
5395 LICENSE FEES	\$ -	\$500	\$ 1,220
5400 AUDIT FEES	\$ 10,000	\$10,000	\$ 10,500
5410 LEGAL FEES	\$ 0	\$10,000	\$ 10,000
5430 TELEPHONE	\$ 6,721	\$7,500	\$ 7,500
5432 WIRELESS TELEPHONE EXP	\$ 2,781	\$3,000	\$ 3,000
5435 INTERNET SERVICE	\$ 0	\$ 0	\$ -
5436 COMPUTER EXPENSES	\$ 20,359	\$5,760	\$ 10,441
5437 STATEMENT PROCESSING	\$ 0	\$ 0	\$ -
5439 BUSINESS MEALS	\$ 1,354	\$1,000	\$ 1,000
5440 TRAVEL EXPENSES	\$ 20	\$500	\$ 750
5441 MILEAGE REIMBURSEMENT	\$ 1,811	\$2,500	\$ 3,000
5444 PURCHASE OF METERS/FIREFLY EQUIP	\$ 29,514	\$25,000	\$ 25,000
5445 PURCHASE OF WATER	\$ 332,787	\$382,898	\$ 470,297
5448 TAP DISCOUNTS	\$ 61,156	\$33,600	\$ -
5450 UNIFORMS	\$ 1,292	\$2,000	\$ 2,500
5460 TRAINING	\$ 1,474	\$4,000	\$ 4,000
5470 UTILITIES	\$ 84,158	\$92,000	\$ 92,000
5475 WATER TESTING	\$ 2,185	\$600	\$ 1,000
5520 TRANSFER OUT	\$ -	\$ 0	\$ -
5550 SUPPLIES	\$ 23,253	\$40,000	\$ 40,000
5950 TRANSFER OUT	\$ 159,498	\$164,109	\$ 169,032
OPERATIONS	\$ 886,078	\$939,267	\$ 969,654
5443 IT Computer Replacement - Depreciation	\$ 0	\$ 0	\$ -
DEPRECIATION	\$ 0	\$ 0	\$ -
5530 CAPITAL OUTLAY VEHICLE	\$ 21,972	\$21,972	\$ 49,472
5910 CAPITAL OUTLAY	\$ 0	\$ 0	\$ -
CAPITAL	\$ 21,972	\$21,972	\$ 49,472
TOTAL 14 WATER DEPARTMENT	\$ 1,119,458	\$ 1,163,252	\$ 1,242,236

City of Melissa

FUND
02 WATER FUND

DEPARTMENT
15 SEWER DEPARTMENT

DETAILS

LINE ITEMS	ACTUAL 2009-2010	BUDGET 2010-2011	Proposed 2011-12
5260 ENGINEERING	\$ 7,653	\$12,000	\$ 5,000
5361 EQUIPMENT RENTAL	\$0	\$0	\$ 200
5370 CONTRACT REPAIRS & MAINTENANCE	\$ 7,396	\$5,000	\$ 5,000
5395 LICENSE FEES	\$ 682	\$700	\$ 1,110
5430 TELEPHONE	\$ 147	\$0	\$ -
5446 SEWER TREATMENT SERVICES	\$ 636,475	\$523,353	\$ 776,387
5448 TAP DISCOUNTS	\$ 69,400	\$0	\$ -
5470 UTILITIES	\$ 3,626	\$3,500	\$ 3,500
5550 SUPPLIES	\$ 1,158	\$4,000	\$ 4,000
OPERATIONS	\$ 726,538	\$548,553	\$ 795,197
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TOTAL 15 SEWER DEPARTMENT	\$ 726,538	\$636,145	\$ 795,197

City of Melissa

FUND
02 WATER FUND

DEPARTMENT
16 GARBAGE

DETAILS

LINE ITEMS	ACTUAL 2009-2010	BUDGET 2010-2011	Proposed 2011-12
5850 GARBAGE-TRANSFER GENERAL FUND	\$ 44,000	\$47,286	\$ 49,860
5750 Garbage Expense	\$ 165,752	\$130,979	\$ 164,615
OPERATIONS	\$ 209,752	\$178,265	\$ 214,475
TOTAL 16 GARBAGE	\$ 209,752	\$178,265	\$ 214,475

City of Melissa

FUND
02 WATER FUND

DEPARTMENT
17 UTILITY BILLING

DETAILS

LINE ITEMS	ACTUAL 2009-2010	BUDGET 2010-2011	Proposed 2011-12
5110 SALARIES & WAGES	\$ 106,191	\$102,918	\$ 104,989
5145 LONGEVITY PAY	\$ 464	\$608	\$ 556
5150 SOCIAL SECURITY EXPENSE	\$ 6,007	\$6,381	\$ 4,433
5155 MEDICARE EXPENSE	\$ 1,405	\$1,492	\$ 6,544
5160 SUTA EXPENSE	\$ 612	\$567	\$ 216
Long Term Disability	\$ 178		
5170 TMRS EXPENSE	\$ 6,449	\$6,237	\$ 4,449
5510 GROUP HEALTH INSURANCE	\$ 17,462	\$18,575	\$ 13,378
PERSONNEL	\$ 138,768	\$136,777	\$ 134,564
5280 OFFICE SUPPLIES	\$ 1,574	\$1,500	\$ 2,000
5310 DUES & MEMBERSHIPS	\$ 300	\$50	\$ 50
5320 POSTAGE AND DELIVERY	\$ 2,182	\$1,000	\$ 3,000
5335 CREDIT CARD CHARGES	\$ 13,298	\$13,200	\$ 26,700
5350 PRINTING AND REPRODUCTION	\$ 2,049	\$2,000	\$ 2,000
5430 TELEPHONE	\$ 2,640	\$2,800	\$ 2,500
5436 COMPUTER EXPENSES	\$ 8,928	\$10,601	\$ 9,601
5437 STATEMENT PROCESSING	\$ 16,098	\$15,000	\$ 16,500
5440 TRAVEL EXPENSES	\$0	\$0	\$ -
5441 MILEAGE REIMBURSEMENT	\$ 532	\$1,000	\$ 800
5460 TRAINING	\$ 85	\$0	\$ -
OPERATIONS	\$ 47,686	\$47,151	\$ 63,151
5443 IT Computer Replacement - Depreciation	\$ -	\$0	\$ 566
DEPRECIATION	\$ -	\$0	\$ 566
TOTAL 17 UTILITY BILLING DEPARTMENT	\$ 186,454	\$183,928	\$ 198,281

City of Melissa			
Utility Construction Fund			
2011-2012 Proposed			
		2011-2012	
		Proposed Budget	
Beginning Fund Balance (estimated)		712,686	Capital Improvements Funds
		167,386	Construction CIP Funds
Revenues			
	Sewer Tap Fees (estimated)	108,000	
	Water Tap Fees (estimated)	108,000	
	Bond Proceeds - 2011 CO SW Mains/Fannin Rd Water Line	1,340,000	
	Total Revenues	1,556,000	
Expenditures			
	Sewer Tap Discounts (estimated)	33,600	
	Water Tap Discounts (estimated)	33,600	
Capital Improvements Appropriations			
	FM 2933 Water Main from SH121 to FM 545	-	
	Southwest Mains/Fannin Rd Water Line	1,340,000	
	East Water Facility Transmission Lines	-	
	Stiff Creek Sewer Improvements	38,496	
	Davis Road Gravity Sewer Interceptor	80,265	
	Program Management	48,625	
	Fitzhugh Sewer	-	
	Total Expenditures	1,574,586	
	Ending Fund Balance	861,486	Capital Improvements Funds
		-	Construction CIP Funds

City of Melissa			
Transportation Construction Fund			
2011-2012 Proposed			
		2011-2012	
		Proposed Budget	
	Beginning Fund Balance (estimated)	1,020,868	Construction CIP Funds
	Revenues		
	TEA Grant - Fannin Road	963,581	
	Total Revenues	963,581	
	Expenditures		
	Capital Improvement Appropriations		
	Fannin Road	-	
	Fannin Trails System (East/West TEA Grant)	1,134,669	
	Throckmorton Road East of Hwy 5	100,000	
	Melissa Road Phase 2b	317,719	
	County Road 418	184,255	
	Annual Budget for Rehab Projects	148,515	
	Program Management	31,974	
	Total Expenditures	1,917,132.73	
	Ending Fund Balance	67,316.65	Construction CIP Funds

City of Melissa			
Melissa Industrial and Economic Development Corporation (4A)			
2011-2012 Proposed			
			2011-2012
			Projected
	Beginning Fund Balance (estimated)		188,390
	Revenues		
	Sales Tax		210,000
	Interest Income		2,000
	Total Revenues		212,000
	Expenditures		
	Contract Labor		
	Office Supplies		
	Dues & Memberships		
	Postage & Delivery		
	Publications & Subscriptions		
	Advertising		
	Printing & Reproduction		
	Lease/Rent Expense		12,000
	Legal Fees		
	Telephone		1,800
	Wireless Telephone		
	Computer Expenses		
	Business Meals		
	Travel Expenses		
	Mileage Reimbursement		
	Misc. Expense		
	Networking & Promotions		
	Supplies		
	Transfer Out to General Fund for support of EDC Director program		
	Total Maintenance & Operations Expenditures		13,800
	Debt Service		
	Melissa Road - \$1,120,000 CO 2006		87,813
	1411 Preston Road loan		3,719
	1411 Preston Road Property Balloon		81,357
	Southern Star Concrete		3,000
	Throckmorton-Trinity River Sewer Project participation		113,394
	Total Debt Service		289,282
		Total Expenditures	303,082
		Ending Fund Balance	97,308

City of Melissa		
Melissa Community and Economic Development Corporation (4B)		
2011-2012 Proposed		
		2011-2012 Proposed
Beginning Fund Balance (estimated)		23,589
Revenues		
	Sales Tax	210,000
	Interest Income	1,000
	Total Revenues	211,000
Expenditures		
	Park Maintenance	30,000
	Collin County Leadership	
	Misc. Expense	
	1401 Cooper Street Property - last payment deferred to FY12	
	Total Maintenance & Operations Expenditures	30,000
Debt Service		
	Zadow Park - \$835,000 CO 2001 (last pymt 8-15-11)	
	Tennis Courts, BMPark, Barker House, Fire St - \$825,000 CO 2005	61,831
	Throckmorton-Trinity River Sewer Project participation	113,394
	Total Debt Service	175,225
	Total Expenditures	205,225
	Ending Fund Balance	29,363